



Mechanicville City School District

2025-26 Proposed Budget

May 13, 2025





Mechanicville City School District

Mechanicville CSD Priorities & Values



DISTRICT PRIORITIES



CULTURE



STUDENT PERFORMANCE



DISTRICT FACILITIES



COMMUNICATION



FISCAL RESPONSIBILITY

Budget
Development &
Considerations



MECHANICVILLE CITY SCHOOL DISTRICT

Proposed Budget Highlights

- Tentative budget to budget is a decrease of -.85% or -\$311,972
- Proposed tax levy increase is 3.94% or \$604,817
 - Allowable 25-26 Property Tax Cap limit with exclusions: 7.58%
 - Less than allowable by \$558,564
- 2024-25 Revenues: \$33,668,780
2025-26 Proposed: \$33,667,966 / (-\$815.00)



Proposed Budget Summary

- Projected money/income/revenue: **\$33,667,966**
- Anticipated expenses: **\$36,505,968**
- Extra Money needed to “pay the bills”: **\$ - 2,838,002**
- In the above scenario, budget is not “balanced” – expenses do not match revenues/income
- At the BOE’s direction, the budget will be balanced using:
 - \$2,613,002 unrestricted fund balance (\$3,025,000 as of 6/30/24)
 - \$125,000 Appropriated Debt Reserve
 - \$100,000 Appropriated TRS Reserve
- Total: \$2,838,002



2025-26 Budget Additions, Facility Needs, etc.

As part of the District's technology replacement plan, 375 new Chromebooks + technology class upgrades will be financed through lease agreement with BOCES at estimated cost no greater than \$30-35k year (subject to tariff increases)

Amount	Description	Did you know?
\$100,000	Capital Outlay - Various Interior Doors, Flooring at ES, HS Flooring	Budget Neutral - Building aidable in following year
\$35,000	Schedule N Security Upgrades - New HS entrance door replacement	Budget Neutral - Building aidable in following year
\$3,000,000	Elementary School Roof Replacement - immediate need due to paper thin/degrading, Summer 2026 Work	Proposition - <u>No Taxpayer impact</u> - funding through realized savings on recent capital project, capital reserve, and transportation garage project
\$731,000	4 new 63 passenger buses - 50% GF/50% Budget prop-Approval to bond	Transportation aid will offset cost of financing - Aid will be higher than debt service cost
\$30-35,000	Lease/Purchase of 375 Chromebooks & Technology Lab Equipment	As part of District's technology replacement plan. Allows District to finance over 5 years with planned set cost



Mechanicville City School District

Proposed Budget Highlights

- Facility upgrades
 - \$100k outlay – ES school flooring, internal doors for security
 - ✓ Items identified in our Building Condition Survey
 - ✓ Each \$100K project essentially reduces the costs on the next capital project, while receiving aid the following year vs. typical 15 year return



Mechanicville City School District

Proposed Budget Highlights

- Schedule N/Security upgrades
 - ✓ Aidable in following school yr. vs. typical 15 year return for building aid
 - ✓ District proposes replacing the HS main entrance front doors



SUMMARY OF THE 2025-26 PROPOSED BUDGET

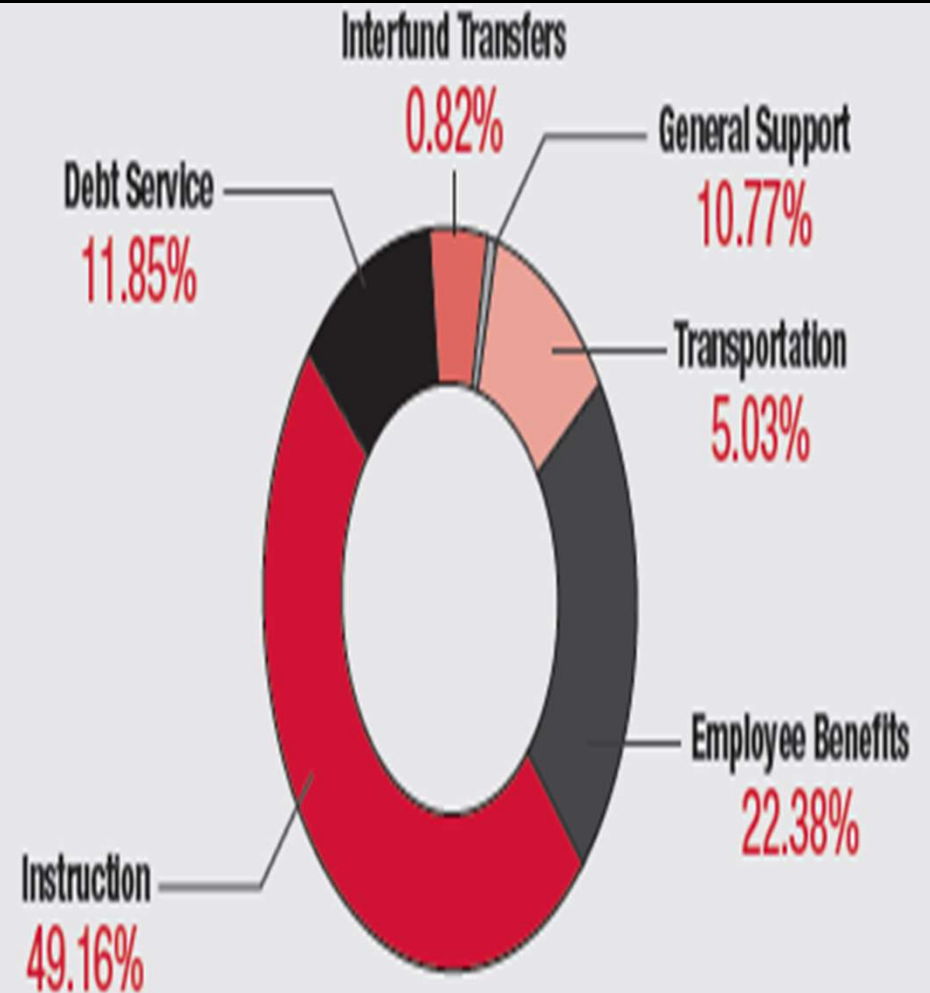
Expenditures		Proposed Budget 2025-26	Budget 2024-25	\$ Difference	% Difference
General Support		\$ 3,930,447	\$ 3,945,778	(15,331)	-0.39%
Instruction		\$ 17,945,232	\$ 18,658,502	(713,270)	-3.82%
Transportation		\$ 1,836,425	\$ 1,822,518	13,907	0.76%
Employee Benefits		\$ 8,169,007	\$ 7,920,199	248,808	3.14%
Debt Service		\$ 4,324,857	\$ 3,720,943	603,914	16.23%
Interfund Transfers		\$ 300,000	\$ 750,000	(450,000)	-60.00%
				-	
Totals:		36,505,968	36,817,940	(311,972)	-0.85%
Revenues		Proposed 2025-26	Budget 2024-25	\$ Difference	% Difference
Property Taxes		\$ 15,955,498	\$ 15,350,682	604,817	3.94%
Payment in Lieu of Taxes		\$ 225,000	\$ 197,878	27,122	13.71%
State Aid		\$ 16,882,968	\$ 17,187,721	(304,753)	-1.77%
Other Items		\$ 509,500	\$ 837,500	(328,000)	-39.16%
Interfund Transfers		\$ 95,000	\$ 95,000	-	0.00%
Appropriated from Debt Reserve		\$ 125,000	\$ -	125,000	100.00%
Appropriated from ERS Reserve		\$ -	\$ -	-	0.00%
Appropriated from TRS Reserve		\$ 100,000	\$ -	100,000	100.00%
Fund Balance		\$ 2,613,003	\$ 3,149,160	(536,157)	-17.03%
Totals:		36,505,968	36,817,940	(311,971)	-0.85%



MECHANICVILLE CITY SCHOOL DISTRICT

2025-26 PROPOSED EXPENDITURES

EXPENDITURES	2025-26 Proposed Budget	2024-25 Budget	Percent Change
General Support	\$3,930,447	\$3,945,778	-0.39%
Instruction	\$17,945,232	\$18,658,502	-3.82%
Transportation	\$1,836,425	\$1,822,518	-0.76%
Employee Benefits	\$8,169,007	\$7,920,199	3.14%
Debt Service	\$4,324,857	\$3,720,943	16.23%
Interfund Transfers	\$300,000	\$750,000	-60.00%
Total	\$36,505,968	\$36,817,940	-0.85%

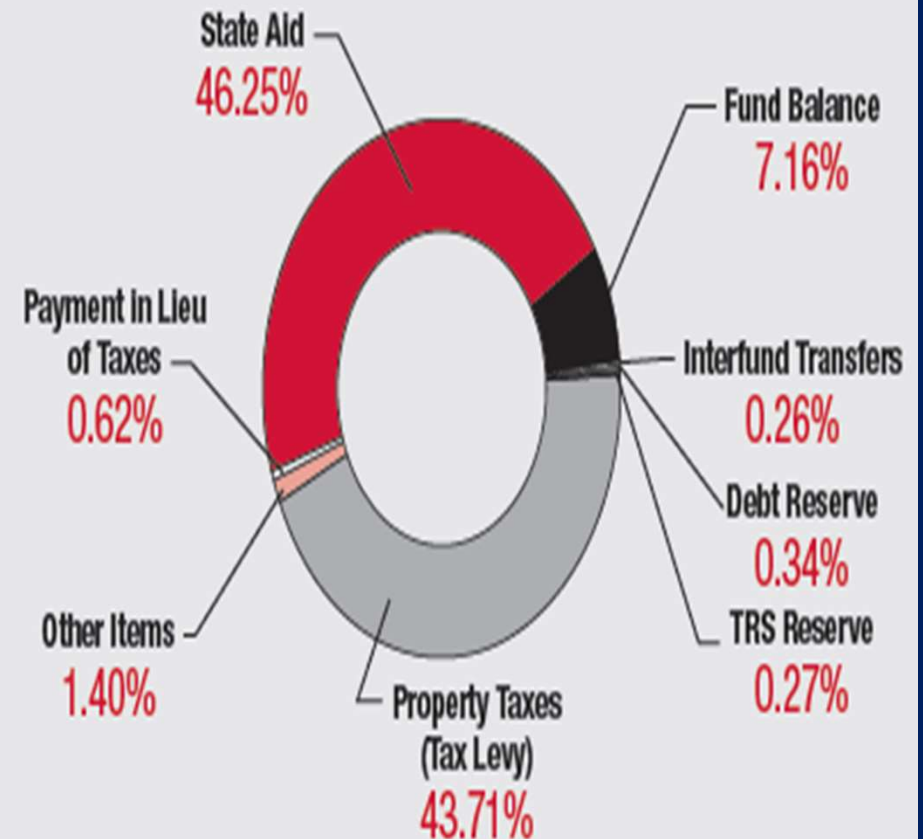




MECHANICVILLE CITY SCHOOL DISTRICT

2025-26 PROPOSED REVENUES

REVENUES	2025-26 Proposed Budget	2024-25 Budget	Percent Change
Property Taxes	\$15,955,498	\$15,350,682	3.94%
Payment in Lieu of Taxes	\$225,000	\$197,878	13.71%
State Aid	\$16,882,968	\$17,187,720	-1.77%
Other Items	\$509,500	\$837,500	-39.16%
Interfund Transfers	\$95,000	\$95,000	0.00%
Fund Balance	\$2,613,002	\$3,149,160	-17.03%
Appropriated TRS Reserve	\$100,000	-	100%
Appropriated Debt Reserve	\$125,000	-	100%
Total Sources of Funding	\$36,505,968	\$36,817,940	-0.85%





Property Tax Report Card

Form Due - April 28, 2025

Form Preparer Name:

COLLEEN DICAPRIO

Preparer's Telephone Number:

518-664-5727

Shaded Fields Will Calculate

	Budgeted 2024-25 (A)	Proposed Budget 2025-26 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	36,817,940	36,505,968	-0.85 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	15,350,681	15,955,498	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	15,350,681	15,955,498	3.94 %
F. Permissible Exclusions to the School Tax Levy Limit	1,356,752	2,186,307	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	14,060,792	14,327,755	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	13,993,929	13,769,191	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	66,863	558,564	
Public School Enrollment	1,360	1,317	-3.16 %
Consumer Price Index			2.95 %



Actual vs. Allowable Tax Levy History

Year	Allowable Levy	Allowed but unlevied	Actual Levy
2012-13	1.41%	\$ 20,146.00	1.22%
2013-14	5.61%	\$ 287,502.00	2.93%
2014-15	4.17%	\$ 80,701.00	3.44%
2015-16	3.65%	\$ 82,720.00	2.93%
2016-17	0.48%	\$ (272,326.00)	2.79%
2017-18	5.35%	\$ 142,740.00	4.17%
2018-19	4.43%	\$ 241,594.00	2.54%
2019-20	6.78%	\$ 418,679.00	3.62%
2020-21	2.83%	\$ -	2.83%
2021-22	3.84%	\$ 543,094.00	0.00%
2022-23	2.68%	\$ 125,890.00	1.79%
2023-24	7.49%	\$ 651,411.00	2.96%
2024-25	4.13%	\$ 611,717.00	3.68%
2025-26	7.58%	\$ 558,564.00	3.94%
Totals/Avg.	4.32%	3,492,432.00	2.77%

Proposed
Levy





Estimated Tax Rates per Municipality (Subject to final tax rolls- School Taxes)

Many equalization rates
changed for the 2025-26
years

2025-26 District Tax Levy Calculation

Equalization Rate	Municipality	ASSESSED VALUE	TRUE VALUE	% OF LEVY	TAX LEVY \$
100.00	Mechanicville	\$ 397,584,922	\$ 397,584,922.00	0.278891	\$ 4,449,849.35
59.50	Stillwater	\$ 155,384,627	\$ 261,150,633.61	0.183188	\$ 2,922,849.72
14.24	Schaghticoke	\$ 20,843,351	\$ 146,371,846.91	0.102674	\$ 1,638,222.76
37.25	Halfmoon	\$ 231,130,189	\$ 620,483,728.86	0.435247	\$ 6,944,577.04
		\$ 804,943,089	\$ 1,425,591,131.38	1.00	\$ 15,955,498.87

Express Ad	Current Year (25/26) Tax Rate %	Prior Year (24/25) Tax Rate %	Increase/ Decrease	% Increase % Decrease
Mechanicville	\$ 11.192198	\$ 13.368274	\$ (2.1760760)	-16.28%
Stillwater	\$ 18.810418	\$ 18.673145	\$ 0.1372723	0.74%
Schaghticoke	\$ 78.596899	\$ 77.497243	\$ 1.0996561	1.42%
Halfmoon	\$ 30.046170	\$ 29.595174	\$ 0.4509968	1.52%
Tr. Value Rate	\$ 11.192198	\$ 11.764082	\$ (0.5719)	-3.15%

Assessed rates/\$1000



Estimated Tax Rates per Municipality (Subject to final tax rolls-Library Levy)

2025-26 Library Tax Levy Calculation

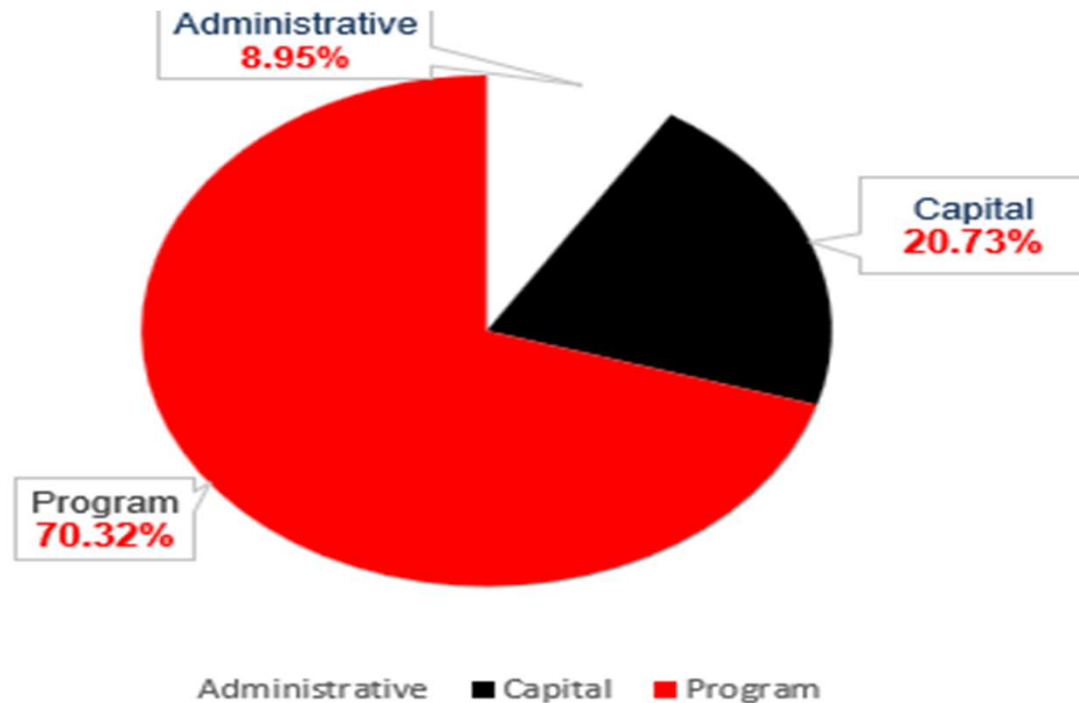
Equalization Rate	Municipality	ASSESSED VALUE	TRUE VALUE	% OF LEVY	TAX LEVY \$
100.00	Mechanicville	\$ 397,584,922	\$ 397,584,922.00	0.278891	\$ 139,578.39
59.50	Stillwater	\$ 155,384,627	\$ 261,150,633.61	0.183188	\$ 91,681.00
14.24	Schaghticoke	\$ 20,843,351	\$ 146,371,846.91	0.102674	\$ 51,386.12
37.25	Halfmoon	\$ 231,130,189	\$ 620,483,728.86	0.435247	\$ 217,830.49
		\$ 804,943,089	\$ 1,425,591,131.38	1.00	\$ 500,476.00

		Current Year (25/26) Tax Rate %	Prior Year (24/25) Tax Rate %	Increase/ Decrease	% Increase % Decrease
Express Ad	Mechanicville	\$ 0.351066	\$ 0.427559	\$ (0.08)	-17.89%
	Stillwater	\$ 0.590026	\$ 0.597225	\$ (0.01)	-1.21%
	Schaghticoke	\$ 2.465348	\$ 2.478600	\$ (0.01)	-0.53%
	Halfmoon	\$ 0.942458	\$ 0.946545	\$ (0.00)	-0.43%
			\$ -		-5.02%
	Tr. Value Rate	\$ 0.351066	\$ 0.376251	\$ (0.03)	-6.69%



2025-26 Summary of Administrative, Program & Capital Components

Component	2024-25	%	2025-26	%	\$ Inc/Dec	% Inc.
Administrative	\$ 3,218,594.86	8.74%	\$ 3,268,449.30	8.95%	\$ 49,854.44	1.55%
Capital	\$ 7,450,792.86	20.24%	\$ 7,567,645.43	20.73%	\$ 116,852.57	1.57%
Program	\$ 26,148,552.73	71.02%	\$ 25,669,872.87	70.32%	\$ (478,679.86)	-1.83%
Total	\$ 36,817,940.45		\$ 36,505,968		\$ (311,972.85)	





Mechanicville City School District Budget Notice

Contingency Budget

What happens if we go to contingency?

School District Notice Excerpt

2025-26 School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2024-25 School Year	Budget Proposed for the 2025-26 School Year	Contingency Budget for the 2025-26 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 36,817,940	\$36,505,968	\$35,667,043
Increase/Decrease for the 2025-26 School Year		- \$311,972	\$-1,150,897
Percentage Increase/Decrease in Proposed Budget		-.847%	-3.13%
Change in the Consumer Price Index		2.95%	
A. Proposed Levy to Support the Total Budgeted Amount	\$15,350,681	\$15,955,498	
B. Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Levy for Non-Excludable Propositions, if Applicable **	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$15,350,681	\$15,955,498	\$15,350,681



Mechanicville City School District

Contingency Budget

How or why would a contingent budget happen?

- ☐ If a budget approval is not achieved by:
 - ✓ Simple majority (50% +1 voter approval)

- ☐ If proposed budget is defeated, district has one of the following options:
 - ✓ Resubmit the defeated budget allowing enough time for legal notices;
 - ✓ Submit a revised budget allowing enough time for legal notices;
 - ✓ Adopt a contingency budget
 - ✓ If the resubmitted or revised budget is defeated, the BOE MUST adopt a contingent budget
 - ✓ *Contingent budget = Over \$1.15M reduction of non-contingent expenses /No levy increase with immediate loss of over \$600k in taxes + non-contingent expenses*



Mechanicville City School District

Contingency Budget

How or why would a contingent budget happen?

- ✓ Important to note: If contingent budget is decided, the tax levy can be no greater than the prior year actual tax levy. No increase is allowed.

What are non-contingent expenses?

- ☐ Examples of non-contingent expenses include (but not limited to):
 - Capital construction projects (transfer to capital fund)
 - Most equipment;
 - This would impact student chromebook replacements & other hardware needs
 - School bus purchases



Mechanicville City School District

Contingency Budget

How or why would a contingent budget happen?

- ☐ Ordinary contingent expenses may additionally need to be reduced to ensure there is no tax levy increase:
 - Interscholastic athletics
 - Extracurricular activities
 - Field trips as well as related transportation



Voting and Ballot

-
- ☐ Voting will take place on Tuesday, May 20th from noon until 9:00 pm in the High School gymnasium
 - ☐ Proposition #1: Approve the proposed budget of \$36,505,968, -.85%, 3.94%% increase in taxes
 - ☐ Proposition #2: Bond resolution for acquisition of two (2) bus purchases at a maximum aggregate value/cost of \$375,000
 - ☐ Proposition #3: ES Roof Replacement
Authorization to replace the Mechanicville Elementary School Roof at a maximum aggregate cost of \$3,000,000, financing of project through use of \$2,000,000 capital reserve, \$450,000 of excess fund balance and proceeds of transportation facility, and \$550,000 of obligations/savings of the 2015 approved capital project;



Voting and Ballot

- ❑ Proposition #4: Approve annual appropriation of \$500,476, separate and apart from the Mechanicville City School District annual school district budget, be approved to support and maintain the Mechanicville District Public Library, raised annually by tax;
- ❑ Proposition #5: Vote for three candidates (three open seats) for (3) three-year terms, commencing July 1, 2025 and expiring on June 30, 2028.
 - Pat Greenhall
 - Aaron Currado
 - Alyssa Corbett
 - Nichole Gorsky
 - John Taglione
- ❑ Proposition #6: To elect one (1) trustee of the Mechanicville Public Library to fill a five year term commencing July 1, 2025 and ending June 30, 2030.



2025-26 Budget Hearing

Visit our website for budget information: www.mechanicville.org

Latest 2025-26 Budget Developments & News

[2/12/25 BoE Budget Presentation](#)

[3/6/25 BoE Budget Presentation](#)

[4/3/25 BoE Budget Presentation](#)

[4/22/25 BoE Budget Presentation](#)

[5/1/25 BoE Budget Presentation](#)



- ☐ Budget packets available in each school and District office for more information
- ☐ Budget newsletter should arrive shortly in your mailboxes!

Questions?

