



# **Mechanicville City School District**

---

## **2025-26 Budget Proposal**

### **May 1, 2025**

### **Board of Education Meeting**





# Mechanicville City School District

## Mechanicville CSD Priorities & Values



### DISTRICT PRIORITIES



**CULTURE**



**STUDENT PERFORMANCE**



**DISTRICT FACILITIES**



**COMMUNICATION**



**FISCAL RESPONSIBILITY**

**Budget  
Development &  
Considerations**



## Proposed Budget Summary

- Projected money to spend (Revenue): **\$33,667,966**
- Anticipated expenses: **\$36,505,968**
- Extra Money needed to “pay the bills”: **\$ - 2,838,002**
- A “balanced” budget means **REVENUE = EXPENSES**
- In the above scenario, our expenses are higher than anticipated state aid, tax levy and other sources.....



## Mechanicville City School District

---

- Goals for this Evening
  - ✓ To present a clear and accurate fiscal & budget understanding
  - ✓ To have the BOE adopt the proposed 2025-26 budget as revised per BOE requests
  - ✓ Budget Highlights



# **Mechanicville City School District**

---

## **Tonight's Discussions**

- ✓ **Three Part Budget – Administration, Program,  
Capital Breakdown**
- ✓ **Property Tax Report Card**
- ✓ **Contingency Budget**



## Mechanicville 2025-26 Budget Planning Process

---

- District, building administration and key personnel evaluate current and future programs to determine what is the best for students;
- Range of topics and initiatives including but not limited to:
  - Student needs: Enrollment, academic supports, etc.
  - Non-instructional: Facilities, Transportation, Equipment, etc.
  - Cost Increases: Contractual, Insurance – both health and liability, benefits, etc.



## Mechanicville 2025-26 Budget Planning Process

---

- Superintendent budget and recommendations stem from district level recommendations that align with BOE goals and directives
- BOE reviews all recommendations for expenses in all areas – instruction, non-instruction, transportation, etc.
- Considerations are for not only current year but long range goals, fiscal stability & enrollment projections



# 2025-26 Budget Snapshot

2025-26

- Revised Proposed Spending: \$36,505,968
- Overall increase from 1<sup>st</sup> proposal to current: \$228,693
- Most recent to tonight: \$171,269

Inc/Dec

- -.847% decrease vs. -1.31% (current to revised budget)
- -\$311,972 vs. -\$483,241

Tax Levy

- 3.94%
- \$604,817





## 2025-26 Budget Snapshot

When revenues don't cover expenses, reliance is on fund balance, increased taxes or cost reductions

2025-26

- \$33,667,965 (Revenues)
- \$2,838,000 additional \$ needed to cover proposed expenses **shortfall**

Inc/Dec

- -\$815.00

Fund balance

- \$2,838,000 is current amount needed to balance the budget
  - \$2,667,000 Prior value – An increase of \$171,269
- \$3,025,000 unrestricted as of 6/30/24 (audited financial statements)



## 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**
- A “balanced” budget means **REVENUE = EXPENSES**
- In the above scenario, our expenses are higher than anticipated state aid, tax levy and other sources.....



## Proposed Budget Summary

---

- What do you do when a budget is “unbalanced”?
  - Cover the gap....
  - Options:
    - Reduce costs
    - Increase revenue
    - Look at other available one time funding – fund balance, reserves, etc. We will discuss this in the next few slides.....



# 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



# 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)

## 2025-26 Highlights

### Snapshot

Amount	Description	2024-25	Did you know?
\$100,000.00	Capital Outlay - Various Interior Doors, Flooring at ES , HS flooring	Flooring replacement in HS 600/700 + Auditorium Corridors	<b>Budget Neutral</b> - Building aidable following year
\$35,000.00	Schedule N- Security Upgrades - New entrance door replacement at High School	ES Entrance doors Replaced	<b>Budget Neutral</b> - Building aidable following year
\$3,000,000.00	Elementary School Roof Replacement - Immediate need due to paper thin/"swiss cheese" condition - Summer 2026 work		Proposition - <b><i>No taxpayer impact</i></b> - funding through realized savings on recent capital project, capital reserve, and transportation purchase
\$731,000.00	4 new 63 passenger - 50% GF/50% Budget prop- Approval to Bond		Transportation Aid will offset cost - 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



# 2025-26 Proposed Spending by Category

## 2025-26 Expenditures at a Glance 4/28/2025

	2024-25 Proposed Budget	2025-26 Proposed Budget	\$ Change	% Change
Salaries (professional)	\$ 11,391,258	\$ 10,677,179	\$ (714,079)	-6.269%
Salaries (support)	\$ 3,992,553	\$ 3,585,694	\$ (406,859)	-10.190%
Employee benefits	\$ 7,912,587	\$ 8,161,826	\$ 249,240	3.150%
Equipment	\$ 545,795	\$ 659,742	\$ 113,947	20.877%
Supplies & textbooks/other	\$ 691,832	\$ 635,566	\$ (56,266)	-8.133%
Contract Services	\$ 3,604,275	\$ 3,688,211	\$ 83,936	2.329%
BOCES Services	\$ 4,208,697	\$ 4,472,892	\$ 264,195	6.277%
Debt Service	\$ 3,720,943	\$ 4,324,857	\$ 603,914	16.230%
Interfund transfers	\$ 750,000	\$ 300,000	\$ (450,000)	-60.000%
Total	\$ 36,817,940	\$ 36,505,968	\$ (311,972)	-0.847%



## Spending Breakdown

- **Instruction (teaching, learning, etc.):**

Dropping by **\$714,000** → about **-6.3%** cut

Still makes up **half the budget (49%)** 🏫

- **Transportation:**

Small increase of **\$14,000** → about **+0.8%** 🚌

- **Employee Benefits (health, retirement, etc.):**

Going up by **\$249,000** → about **+3.15%** 💼

- **Debt Payments (what we owe):**

Up by **\$604,000** → a big **+16.2%** jump 💰

- **Support Staff Salaries:**

Down by **\$407,000** → about **-10.2%** 📉

- **Professional Staff Salaries (teachers/admins):**

Down by **\$714,000** → about **-6.26%**

- **Equipment Costs:**

Up by **\$114,000** → about **+20.9%** (buses)



- **Supplies/Textbooks:**

Down by **\$56,000** → about **-8.1%**

- **BOCES Services:**

Up by **\$264,000** → about **+6.3%**

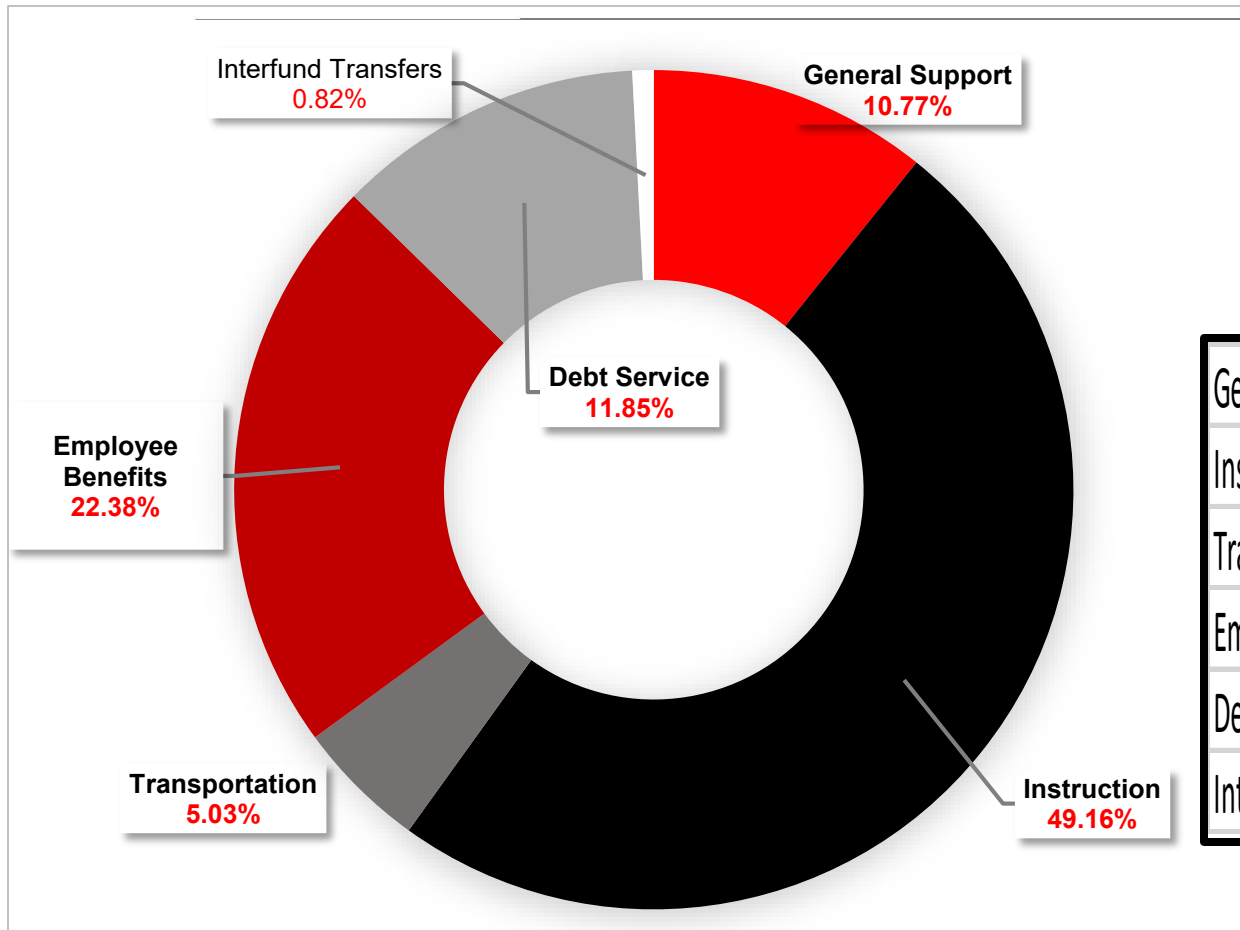
- **Interfund Transfers (money moved around):**

Down **\$450,000** → a **-60%** cut





# 2025-26 Proposed Expenditures



State Aid = 46.25%  
Instruction = 49.16%

General Support	3,930,447.00	10.77%
Instruction	17,945,232.00	49.16%
Transportation	1,836,425.00	5.03%
Employee Benefits	8,169,007.00	22.38%
Debt Service	4,324,857.00	11.85%
Interfund Transfers	300,000.00	0.82%

# 2025-26 Proposed Budget



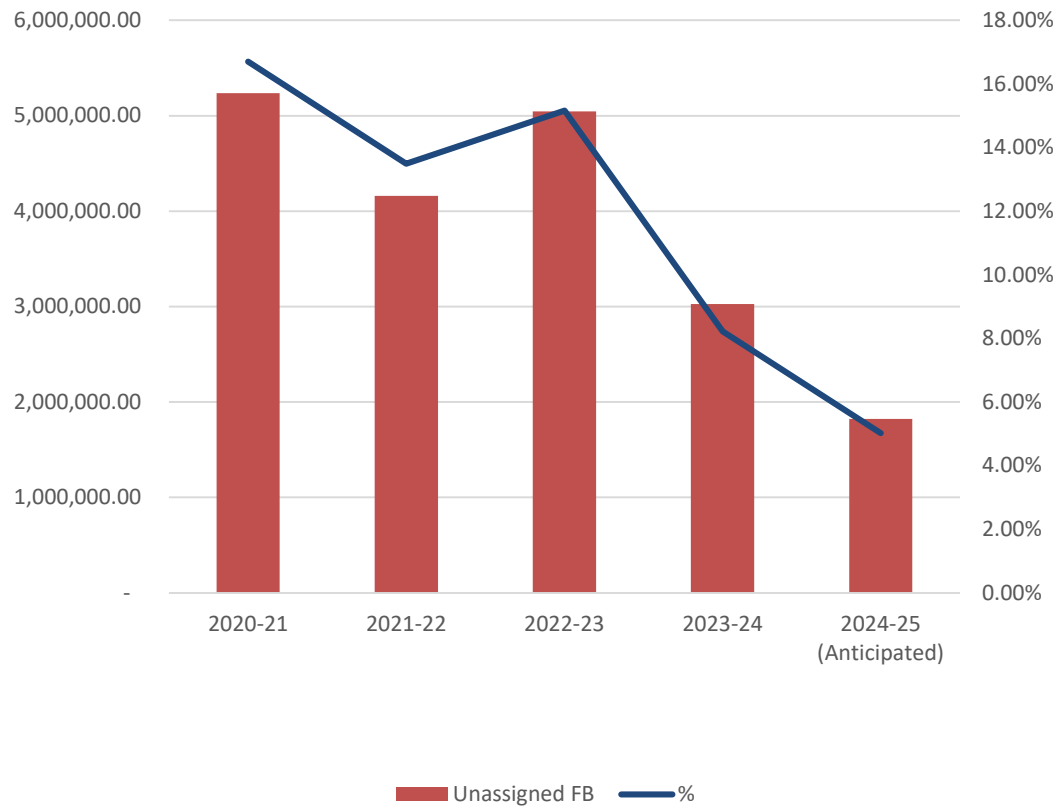
2025-26 Proposed Budget (updated per BOE request 4/28/25)

**3.94% Tax Levy Increase**

Expenditures		Proposed Budget 2025-26	Budget 2024-25	\$ Difference	% Difference	% of Budget
General Support		\$ 3,930,447	\$ 3,945,778	(15,331)	-0.39%	10.77%
Instruction		\$ 17,945,232	\$ 18,658,502	(713,270)	-3.82%	49.16%
Transportation		\$ 1,836,425	\$ 1,822,518	13,907	0.76%	5.03%
Employee Benefits		\$ 8,169,007	\$ 7,920,199	248,808	3.14%	22.38%
Debt Service		\$ 4,324,857	\$ 3,720,943	603,914	16.23%	11.85%
Interfund Transfers		\$ 300,000	\$ 750,000	(450,000)	-60.00%	0.82%
				-		0.00%
<b>Totals:</b>		<b>36,505,968</b>	<b>36,817,940</b>	<b>(311,972)</b>	<b>-0.847%</b>	
Revenues		Proposed Budget 2025-26	Budget 2024-25	\$ Difference	% Difference	% of Budget
Property Taxes		\$ 15,955,498	\$ 15,350,682	604,817	3.94%	43.71%
Payment in Lieu of Taxes		\$ 225,000	\$ 197,878	27,122	13.71%	0.62%
State Aid		\$ 16,882,968	\$ 17,187,721	(304,753)	-1.77%	46.25%
Other Items		\$ 509,500	\$ 837,500	(328,000)	-39.16%	1.40%
Interfund Transfers		\$ 95,000	\$ 95,000	-	0.00%	0.26%
Appropriated from Debt Reserve		\$ 125,000	\$ -	125,000	0.00%	0.34%
Appropriated from ERS Reserve		\$ -	\$ -	-	0.00%	0.00%
Appropriated from TRS Reserve		\$ 100,000	\$ -	100,000	0.00%	0.27%
Fund Balance		\$ 2,613,003	\$ 3,149,160	(536,157)	-17.03%	7.16%
<b>Totals:</b>		<b>36,505,968</b>	<b>36,817,940</b>	<b>(311,971)</b>	<b>-0.85%</b>	



# Fund Balance History



	Unassigned FB	%
2020-21	5,238,248.00	16.70%
2021-22	4,159,118.74	13.50%
2022-23	5,044,689.00	15.16%
2023-24	3,025,280.00	8.22%
2024-25 (Anticipated)	\$1,912,278	5.24%

**THIS TREND IS  
NOT  
SUSTAINABLE**



# 2025-26 Revenues at a Glance

Revenue Type	2024-25 Budget	2025-26 Proposed	Change \$	Change %
Local Sources	\$ 862,500	\$ 519,500	\$ (343,000.00)	-39.77%
Federal Sources	\$ 25,000	\$ 45,000	\$ 20,000.00	80.00%
State Aid	\$ 17,187,721	\$ 16,882,968	\$ (304,753.28)	-1.77%
Payment in Lieu of Taxes	\$ 197,878	\$ 225,000.00	\$ 27,122.00	13.71%
Other Property Tax Items	\$ 45,000	\$ 40,000.00	\$ (5,000.00)	-11.11%
Property Taxes (Tax Levy)	\$ 15,350,681	\$ 15,955,498	\$ 604,817.28	3.94%
			\$ -	
<b>Total</b>	<b>\$ 33,668,780.00</b>	<b>\$ 33,667,966.00</b>	<b>\$ (814.00)</b>	<b>-0.002%</b>
Appropriated Fund Balance	\$ 3,149,160.00	\$ 2,613,002.00	\$ (536,158.00)	-17.03%
Appropriated from TRS Reserve		\$ 100,000.00	\$ 100,000.00	100.00%
Appropriated from Debt Reserve		\$ 125,000.00	\$ 125,000.00	100.00%
<b>Total Appropriated F/B</b>	<b>\$ 3,149,160.00</b>	<b>\$ 2,838,002.00</b>		
<b>Total</b>	<b>\$ 36,817,940.00</b>	<b>\$ 36,505,968.00</b>	<b>\$ (311,972.00)</b>	<b>-0.847%</b>

The mix of fund balance and increased additional reserves to cover the shortage of revenues



## Where the Money Comes From

- **Property Taxes:**  
Going up by **\$605,000** → a **+3.9% increase**  
Covers almost **44% of the budget** 🏠
- **State Aid:**  
Going down **\$305,000** → **-1.8% cut**  
Still covers nearly **46% of the budget**
- **Other Income (like PILOTs):**  
Down **\$328,000** → **-39.2%**
- **Using Savings/Reserves (Fund Balance):**  
Using **\$536,000 less** than last year (unrestricted)  
Goal: **Save more and avoid draining reserves**



# State Aid Projections Summary

State Aid \$'s based on data that is currently available in absence of an approved State budget

Basic formula = Foundation, transportation & building aid

	2025 - 26 Proposed Budget	2024 - 25 Budget	Increase/Dec	%
Description				
NYS Aid-Basic Formula	13,217,235.72	13,339,206.00	(121,970.28)	(0.01)
Excess Cost Aid	2,497,002.00	2,393,702.00	103,300.00	0.04
NYS Aid-BOCES	1,040,000.00	1,325,000.00	(285,000.00)	(0.22)
NYS Aid-Textbooks	80,269.00	79,977.00	292.00	0.00
Small Cities (HURD) Aid	-	-	-	-
NYS Aid-Software	19,654.00	19,878.00	(224.00)	(0.01)
NYS Aid-Library	8,200.00	8,924.00	(724.00)	(0.08)
NYS Aid-Hardware	20,606.00	21,034.00	(428.00)	(0.02)
Totals:	16,882,966.72	17,187,721.00	(304,754.28)	-1.773%

Reflects a <\$LOSS of \$> budget to budget



## Reserves Strategy (VERY Important):

- We are now using more **restricted reserves** - **\$225K** - (less flexible, more protected)
  - **\$100K** from **TRS Reserve**
  - **\$125K** from **Debt Reserve**
- Now using less **unrestricted fund balance** (more flexible, easier to access)
  - This keeps us **more protected in case things change mid-year**
- It is **NOT less of fund balance** but a reduction of one source of **unrestricted vs. restricted (reserves)**
  - **Unrestricted = greater flexibility**
  - **Restricted (reserves) = specific purpose**
  - **Total “pot” = \$2.8 vs. \$2.6m (Increase by little less than \$200,000)**



## In Summary

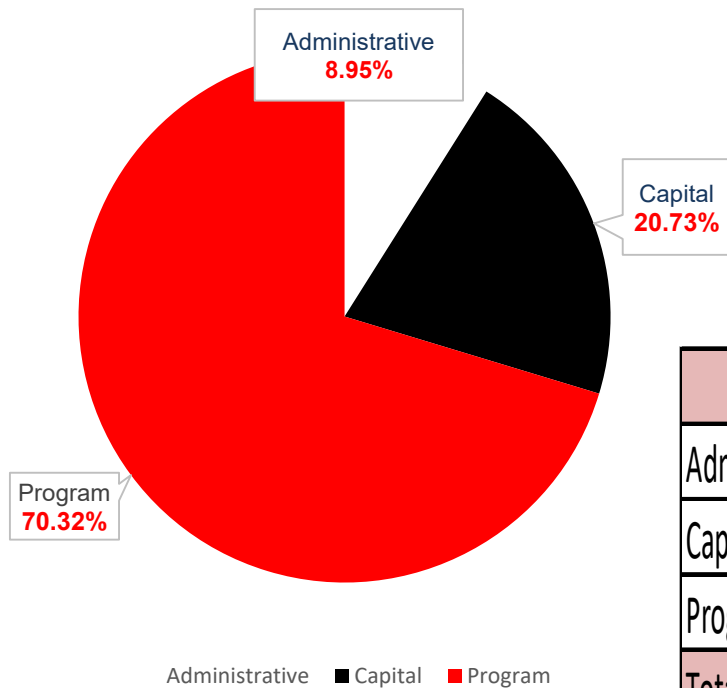
- The plan **reduces spending**, protects future reserves, but narrows the room/availability to cover for possible **federal cuts** or **surprise expenses**.
- **Reinstated** positions = \$279,600
- **Net Increase** over last budget proposal = \$172,000
- Why the difference?
  - **Line items reduced** within the *current* budget to **reduce** the fiscal stress of using **additional restricted** and **unrestricted** fund balance.
    - What does this mean? The ability to cover any unanticipated expenses next year or cover any items not budgeted will be severely limited.
- Cuts are mainly in **salaries** and **non-essential lines**, while essentials like **debt** and **benefits** are protected.
- It's a carefully reviewed **smart, cautious and flexible** budget.





# Mechanicville City School District

## Three Part Budget Allocation



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		\$ 36,505,967.60		\$ (311,972.85)	



# Property Tax Report Card

District Name: MECHANICVILLE CITY SD  
Contact Person: COLLEEN DICAPRIO

District Code: 521200  
Telephone: (518) 684-5727  
Tel Extension: 2103

## Property Tax Report Card

\*\*\*Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.\*\*\*

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website: <http://www.p12.nysed.gov/mgt/serv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2025-26 Budget Notice to: [emscmgt@nysed.gov](mailto:emscmgt@nysed.gov). This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)"

Form Due - April 28, 2025

Form Preparer Name: COLLEEN DICAPRIO  
Preparer's Telephone Number: 518-684-5727

Shaded Fields Will Calculate	Budgeted 2024-25 (A)	Proposed Budget 2025-26 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	38,817,940	38,505,968	-0.85 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	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 <sup>2</sup>	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)	0	0	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 <sup>3</sup>	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)	0	0	
I. Difference: (G-H); (negative value requires 60.0% voter approval) <sup>2</sup>	0	0	
Public School Enrollment	1,360	1,317	0.00 %
Consumer Price Index			2.95 %



# 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***

Further  
reductions



-\$311,972	-\$1,150,897
-.847%	-.13%



# 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
  - Managerial confidential staff salary increases



# 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



## 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





## What's on the District Ballot?



### ➤ District Propositions

1. Proposed budget of \$36,505,968
2. Bond resolution adopted by BOE authorizing the acquisition of two (2) 64+ passenger buses at a maximum aggregate cost of \$375,000
  - ✓ Transportation aid will be higher than financing costs therefore no taxpayer impact
3. Replacement of Mechanicville ES roof at maximum aggregate value of \$3,000,000M





# Bus Purchases and State Aid Offset

***MECHANICVILLE CITY SCHOOL DISTRICT***  
***SARATOGA COUNTY, NEW YORK***

Bus options



Schedule	Bus Purchase Cost	Amount of Reserves	Financed Amount	Average yearly debt service	Average yearly transportation aid	Estimated yearly local share
A	\$710,000	\$710,000	\$710,000	\$159,017	\$114,854	\$44,163
B	\$710,000	\$185,000	\$525,000	\$117,590	\$114,854	\$2,736
C	\$710,000	\$355,000	\$355,000	\$79,547	\$114,854	-\$35,307

Notes:

- Gas/Diesel buses over 5 years for aid and financing.
- Interest rates are conservative and estimated high when compared to current rates.

Transportation Aid exceeds  
finance costs – no local share



## What's on the District Ballot?



### ➤ District Propositions (cont'd)

3. Replacement of Mechanicville ES roof at maximum aggregate value of \$3,000,000

- Financing of project as follows:

- A. Expenditure of \$2,000,000 from capital reserve fund;

- B. \$450,000 of excess fund balance/savings from bus garage purchase;

- C. 2015 capital project savings of \$550,000

**\*\*\*\*\*This will result in no taxpayer impact\*\*\*\*\***

**THERE IS NO IMPACT TO GENERAL FUND BUDGET!**



# What's Next?

---

- ✓ Budget newsletter in development, mailing anticipated at or around May 7th
- ✓ The District will be publishing all required documents in compliance with SED mandates and statutory deadlines
- ✓ No later than May 6, 2025 Budget documents published & available
- ✓ May 13, 2025 Budget Hearing of the Adopted Budget
- ✓ May 20, 2025 Budget Vote



# Mechanicville City School District

---

- Questions?