# Mechanicville City School District

2026-2027 Budget Development
March 10, 2026
Board of Education Meeting

# Mechanicville CSD Mission and Vision Statements

Mission Statement: We will create a positive culture by empowering staff to focus on learning in a collaborative environment to achieve agreed upon results while celebrating student and staff success.

**Culture:** We will create a culture of mutual respect and accountability in all district instructional and work spaces.

**Student Performance:** We will maximize individual student achievement and individual teacher performance to improve district results.

**District Facilities:** We will provide learning and work spaces necessary to engage and educate today's youth to become tomorrow's leaders.

**Communication:** We will provide consistent, transparent, purposeful, and timely communications to all school community members regarding district business with special focus given to district goals.

**Fiscal Responsibility:** We will exercise fiscal responsibility on a district-wide level while prioritizing resource allocations be directed at achieving district goals.

Vision Statement: We will become a Community of Learners, utilizing a best practice approach based on research to maximize our impact on student learning!

# District Priorities and Values

## Priorities

- Culture
- Student Performance
- Facilities/Environment
- Communication
- Fiscal Responsibility

## Values

- Respect
- Accountability
- Commitment
- Communication
- Excellence
- Pride

# A Working Budget

Finding the balance between:
The educational needs of our students and what our community can afford.

## Three Major Moving Pieces

1. Spending
2. Local Tax Levy
3. State Aid

**Districts have no control over state aid**

**Districts have limited control over the tax levy**

# 2026-27 Budget Development

## Budget Framework

- Reviewed and rolled current 2025-26 Budget expenditures to 2026-27 Budget
- 2025-2026 Budget $36,505,968
- 2026-27 Currently Maintains ALL staffing and programs
- Salaries & Contracts
  - Updated contracts - all settled
  - Currently negotiating with 1 bargaining unit

## Key Expenditures

- Health Insurance - projected increase of 4%
- BOCES - projected increase 4%
- $100,000 Capital Outlay - HS Flooring
- $35,000 Schedule N Security Upgrades - ES Cameras, Door replacement
- Vehicle Purchases (Facilities/Bus Garage)

# Elementary School Staffing

## Current Staffing (2025-26)

- **1.0** FTE Building Principal
- **1.0** FTE Elementary Secretary
- **1.0** FTE Typist (Registrar)
- **25.0** FTE Grade Level Teachers
- **3.0** FTE AIS Teachers (2.5 FTE Title I Funding)
- **2.0** FTE UPK Teachers (1.0 FTE UPK Funding)
- **4.0** FTE Special Area Teachers
- **9.0** FTE Special Education Teachers (1.0 FTE IDEA 611 Funding)
- **2.0** FTE Speech Teachers
- **2.0** FTE Psychologist/Social Worker
- **2.0** FTE Nurse/Nurse Clerk
- **6.0** FTE School Monitors
- **24.0** FTE Teacher Aides (19 FTE Special Education, 2.0 FTE UPK Funding)
- **4.0** FTE Teaching Assistants (1.0 FTE Special Education)

## 2026-27 Possible Additions

- **2.0 FTE** Grade Level Teachers
- **1.0** FTE School Counselor

# Junior/Senior High Staffing

## Current Staffing

- 2.0 FTE Administration (1.0 Principal, 1.0 Assistant Principal)
- 3.0 FTE Administrative Support (1.0 Secretary, 1.0 Clerk, 1.0 Monitor)
- 30.0 FTE Core Subject Teachers
- 17.0 FTE Special Area Teachers
- 13.0 FTE Special Education Teachers
- 7.0 FTE Student Support Services (1.0 Psychologist, 3.0 Counselors, 1.0 Social Worker, 2.0 Nurse/Nurse Clerk)
- 2.0 FTE School Monitors
- 14.0 FTE Teacher Aides (12.0 Special Education)
- 6.0 FTE Teaching Assistants (4.0 Special Education)

## 2026-27 Possible Additions

- 1.0 FTE Administrative Support
- 2.0 FTE Core Subject Teachers

# District Office/District Wide Staffing

- 2.0 FTE Superintendent Office (1.0 Superintendent, 1.0 Executive Assistant/BOE Clerk)
- 3.6 FTE Business Office (1.0 Business Manager, 1.0 Treasurer, 1.0 Tax Collector/Deputy Treasurer/AP, 0.6 Administrative Secretary)
- 2.4 FTE Special Education (1.0 Director of Student Support Services, 1.4 Administrative Secretary)
- 4.0 FT Instructional Technology (1.0 Director of Information Technology, 2.0 Network Technician, 1.0 Computer Technician)
- 16.5 FTE Operations and Maintenance (1.0 Building and Grounds, 5.0 Laborers, 1.0 Groundskeeper, 9.5 Cleaners)
- 12.0 FTE Food Service (3.0 Head Cooks, 9.0 Helpers)
- 22.0 FTE Transportation (1.0 Transportation Supervisor, 2.0 Bus Mechanics, 15.0 Bus Drivers, 4.0 Bus Attendants)

**2026-27 Possible Additions**

- Increase 0.6 FTE Business Office position to 1.0 FTE

# Transportation – Bus Purchase

- 72 Passenger Bus (2) $359,344
- 30 Passenger Wheelchair Accessible Bus $127,157
- 30 Passenger Bus $108,185

Budget Proposition - Approval to bond. Transportation aid will offset cost of financing.

# 2026-27 Budget Development

## 2026-27 Governor's Budget

| | 2025-26 | 2026-27 | Change | % | |
|---|---|---|---|---|---|
| Foundation Aid | $ 12,126,415 | $ 12,377,845 | $ 251,430 | 2% | |
| Building Aid | $ 2,473,059 | $ 1,342,787 | $ (1,130,272) | -46% | ▼ |
| Transportation Aid | $ 1,230,186 | $ 1,193,372 | $ (36,814) | -3% | ▼ |
| BOCES Aid | $ 1,163,001 | $ 1,454,941 | $ 291,940 | 25% | |
| Public Excess Cost Aid | $ 418,779 | $ 394,221 | $ (24,558) | -6% | |
| Private Excess Cost Aid | $ 478,578 | $ 597,352 | $ 118,774 | 25% | |
| Instructional Materials A | $ 122,847 | $ 130,427 | $ 7,580 | 6% | |
| Universal Pre K | $ 392,740 | $ 460,000 | $ 67,260 | 17% | |
| **Total Budget** | **$ 18,405,605** | **$ 17,950,945** | **$ (454,660)** | **-2%** | |

# Tax Cap Calculation

| Tax Levy Limit Before Adjustments/Exclusions | |
|---|---|
| Tax Levy Prior Year | $15,955,498 |
| Tax Base Growth Factor | 1.0115 |
| PILOTS | $250,000 |
| Capital Tax Levy Prior Year | $2,186,307 |
| Allowable Growth Factor | 1.0200 |
| PILOTS Receivable Current Year | $200,000 |
| **Total Levy Limit Before Exclusions** | **$14,286,733** |

**Exclusions**

| | |
|---|---|
| Capital Tax Levy Exclusion Current Year | $2,774,160 |
| **Total Exclusions** | **$2,774,160** |

**Levy Exclusions:**

Term Bonds- School Construction/Bus Purchases

Capital Outlay, Equipment

| | |
|---|---|
| **2026-2027 Tax Levy Limit (6.60%)** | **$17,060,893** |

# Tax Levy History

| Year | Allowable Levy | Actual Levy |
|---|---|---|
| 2017-18 | 5.35% | 4.17% |
| 2018-19 | 4.44% | 2.54% |
| 2019-20 | 6.78% | 3.62% |
| 2020-21 | 2.83% | 2.83% |
| 2021-22 | 3.84% | 0% |
| 2022-23 | 2.68% | 1.79% |
| 2023-24 | 7.49% | 2.96% |
| 2024-25 | 4.13% | 3.68% |
| 2025-26 | 7.58% | 3.94% |
| **Past 3 years (avg)** | **6.40%** | **3.53%** |

# Preliminary Expenditure Budget

| Expenditures | Proposed 2026-27 | Budgeted 2025-26 | Difference | Difference % | % of Budget |
|---|---|---|---|---|---|
| General Support | $4,334,861 | $3,930,447 | $404,414 | 9.33% | 11.61% |
| Instruction | $18,344,360 | $17,945,232 | $399,128 | 2.18% | 49.11% |
| Transportation | $1,581,556 | $1,836,425 | -$254,869 | -16.12% | 4.23% |
| Employee Benefits | $8,265,600 | $8,169,007 | $96,593 | 1.17% | 22.13% |
| Debt Service | $4,525,856 | $4,324,857 | $200,999 | 4.44% | 12.12% |
| Interfund Transfers | $300,000 | $300,000 | $0 | 0.00% | 0.80% |
| **Totals** | **$37,352,233** | **$36,505,968** | **$846,265** | **2.27%** | **100.00%** |

# Preliminary Revenue Budget

| Revenues | Proposed 2026-27 | Budget 2025-26 | Difference | Difference % | % of Budget |
|---|---|---|---|---|---|
| Property Taxes (2.9%) | $16,415,208 | $15,955,498 | $459,710 | 2.80% | 43.95% |
| Payment in Lieu of Taxes | $250,000 | $225,000 | $25,000 | 10.00% | 0.67% |
| State Aid | $17,490,945 | $16,882,968 | $607,977 | 3.48% | 46.83% |
| Other Items | $711,000 | $509,500 | $201,500 | 28.34% | 1.90% |
| Interfund Transfers | $95,000 | $95,000 | $0 | 0.00% | 0.25% |
| Appropriated from Debt Reserve | $0 | $125,000 | -$125,000 | | 0.00% |
| Appropriated from ERS Reserve | $0 | $0 | $0 | | 0.00% |
| Appropriated from TRS Reserve | $0 | $100,000 | -$100,000 | | 0.00% |
| Fund Balance | $2,390,080 | $2,613,003 | -$222,923 | -9.33% | 6.40% |
| **Totals** | **$37,352,233** | **$36,505,968** | **$846,265** | **2.27%** | **100.00%** |

# 2026-27 Budget Summary

## Budget Comparison

2025-26 Budget

**$36,505,968**

2026-27
Proposed Budget

**$37,352,233**

## Year-over-Year Change

Increase

**$846,265**

% increase

**2.27%**

# 2026-27 Moving Forward

- Reconcile Staffing – vacant positions, new positions
- Update/Finalize Special Education and IT budget
- NYS Final 2026-27 Budget Due 04/01/2026
- 2026-27 Fund Balance - Current Year Projections