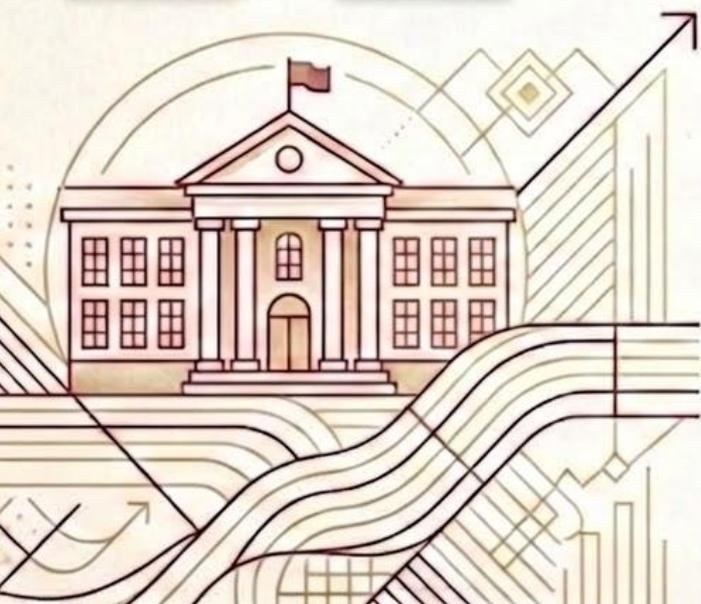




Mechanicville City School District



2026-2027 Budget Workshop
March 19, 2026

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.

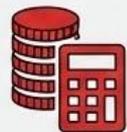
 **Fiscal Responsibility:** We will exercise fiscal responsibility on a district-wide level while prioritizing resource allocations be directed at achieving district goals.

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 (depending on enrollment)
- **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 (depending on enrollment)



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 |

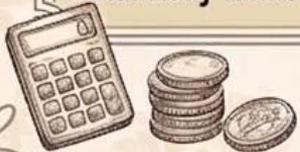
Levy Exclusions:

Term Bonds- School Construction/Bus Purchases

Capital Outlay, Equipment

2026-2027 Tax Levy Limit (6.60%)

\$17,060,893



Tax Levy History



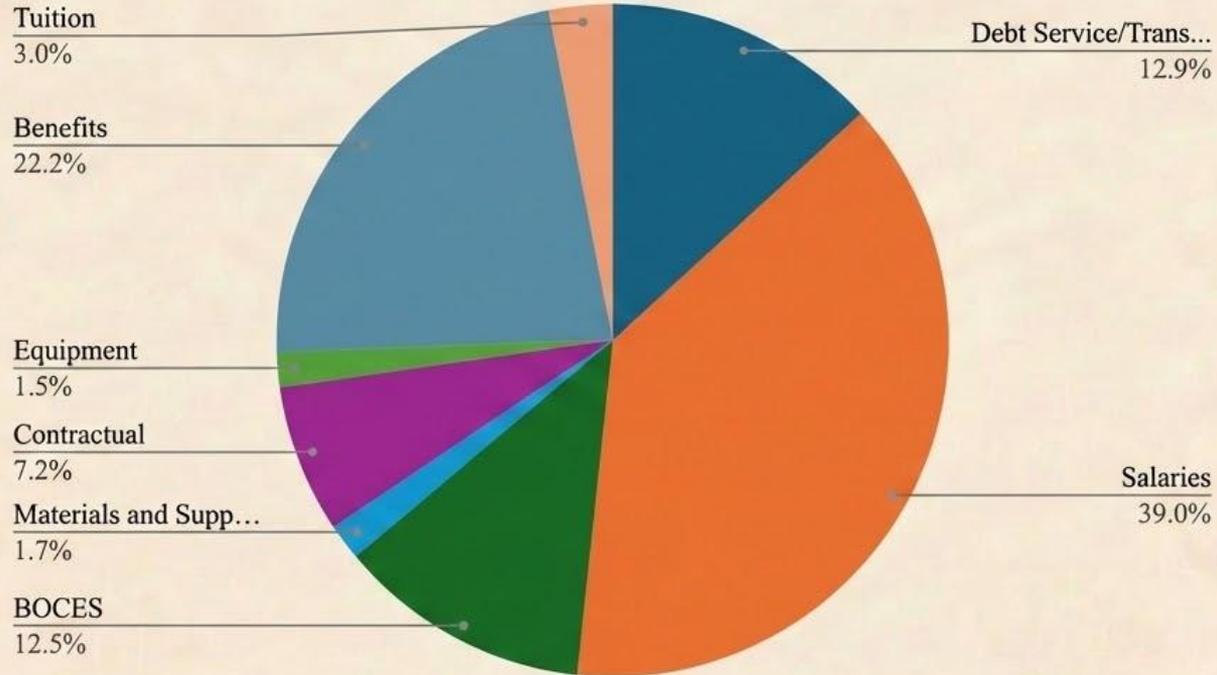
| Year | Allowable Levy | Actual Levy |
|---------------------------|----------------|--------------|
| 2017-18 | 5.35% | 4.17% |
| 2018-19 | 4.44% | 2.54% |
| 2019-20 | 6.78% | 3.62% |
| 2020-21 | 2.83% | 2.83% |
| 2021-22 | 3.84% | 0% |
| 2022-23 | 2.68% | 1.79% |
| 2023-24 | 7.49% | 2.96% |
| 2024-25 | 4.13% | 3.68% |
| 2025-26 | 7.58% | 3.94% |
| Past 3 years (avg) | 6.40% | 3.53% |
| Projected 2026-27 | 6.60% | 2.9% |

Preliminary Expenditure Budget

| Expenditures | Proposed 2026-27 | Budgeted 2025-26 | Difference | Difference % | % of Budget |
|---------------------|---------------------|---------------------|------------------|-----------------|----------------|
| General Support | \$4,334,860 | \$3,930,447 | \$404,413 | 9.33% | 11.61% |
| Instruction | \$18,260,366 | \$17,945,232 | \$315,134 | 1.73% | 49.00% |
| 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 | \$37,268,238 | \$36,505,968 | \$762,270 | 2.05% | 100.00% |



Preliminary Expenditure Budget

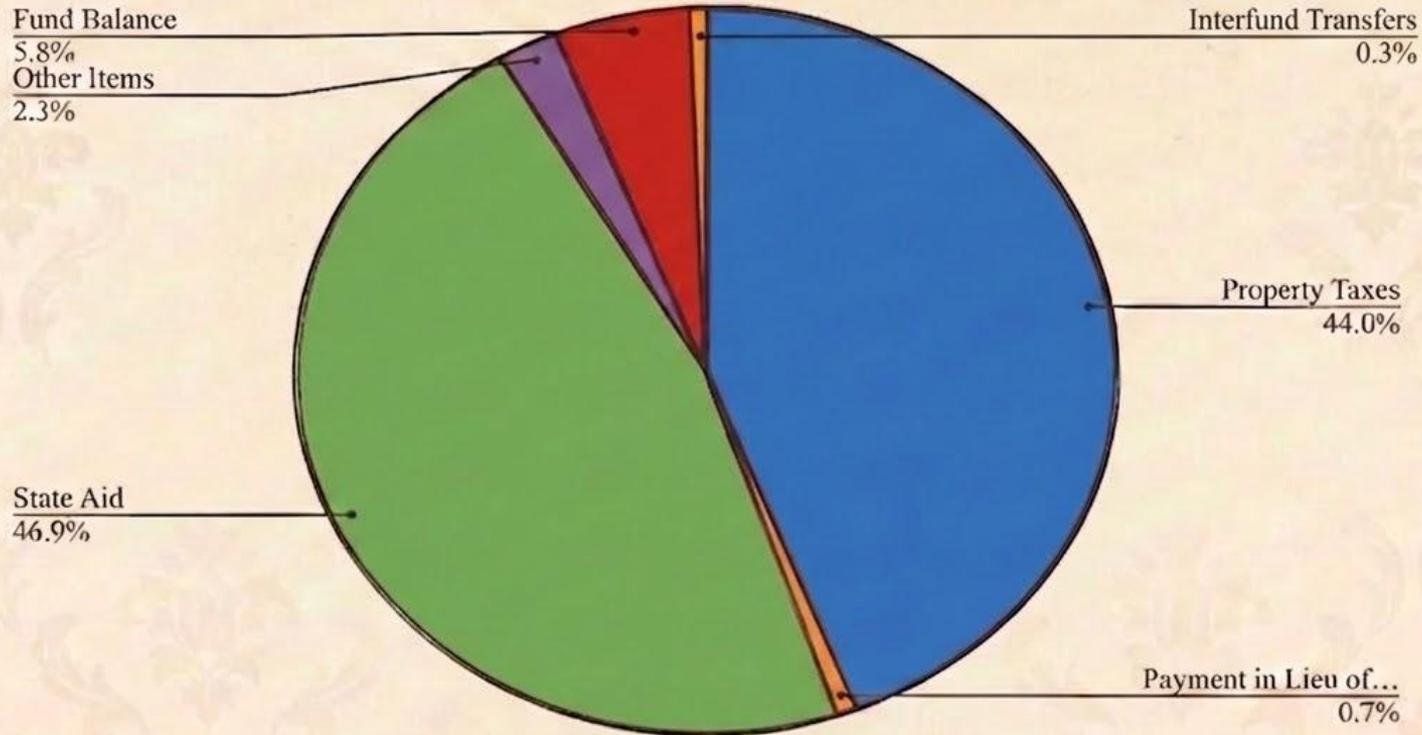


Preliminary Revenue Budget

| 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% | 44.05% |
| Payment in Lieu of Taxes | \$250,000 | \$225,000 | \$25,000 | 10.00% | 0.67% |
| State Aid* | \$17,490,945 | \$16,882,968 | \$607,707 | 3.47% | 46.99% |
| Other Items | \$851,000 | \$509,500 | \$341,500 | 40.13% | 2.28% |
| 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 | \$2,166,085 | \$2,613,002 | -\$446,918 | -20.63% | 5.81% |
| Totals | \$37,268,238 | \$36,505,968 | \$762,270 | 2.05% | 100.00% |

* UPK Funding not included.

Preliminary Revenue Budget



2026-27 Budget Summary

Budget Comparison



2025-26 Budget
\$36,505,968



2026-27
Proposed Budget
\$37,268,238

Year-over-Year Change



Increase
\$762,270



% increase
2.05%

2026-27 Moving Forward

- NYS Final 2026-27 Budget Due 04/01/2026
- 2026-27 Fund Balance - Current Year Projections
- April 2, 2026 BOE Meeting - Budget Adoption
- May 6, 2026 6PM Budget Hearing
- May 19, 2026 Budget Vote

