



Budget Drivers and Strategic Investments for Becoming a Beacon of Excellence

BOE Update

April 21, 2026

Mr. Michael Staiger
Business Manager

Dr. Gwendolyn Roraback
Interim Superintendent

The Sawyer Experience



OUR MISSION

We will provide equitable, engaging, inspiring, and holistic experiences that support success and empowerment for students, families, and the community in a diverse and changing world.



**Saugerties Central
School District**



The Sawyer Experience



OUR VISION

We are a beacon of educational excellence, where every individual is inspired to achieve their fullest potential.



**Saugerties Central
School District**



Agenda:

- *What Drives Our Budget?*
 - *Sawyer Blueprint for Excellence*
 - *NYSED Mandates*
 - *Governor's Budget Proposal*
 - ***Student Needs***
- *Revenues and Expenditures*
- *Key Budget Factors*
- *Strategic decisions to balance the budget*
- *Planning for Future Stability*



Quick Recap

Current Demographics

2,463

Student Enrollment



SWD
613



ELLs
69

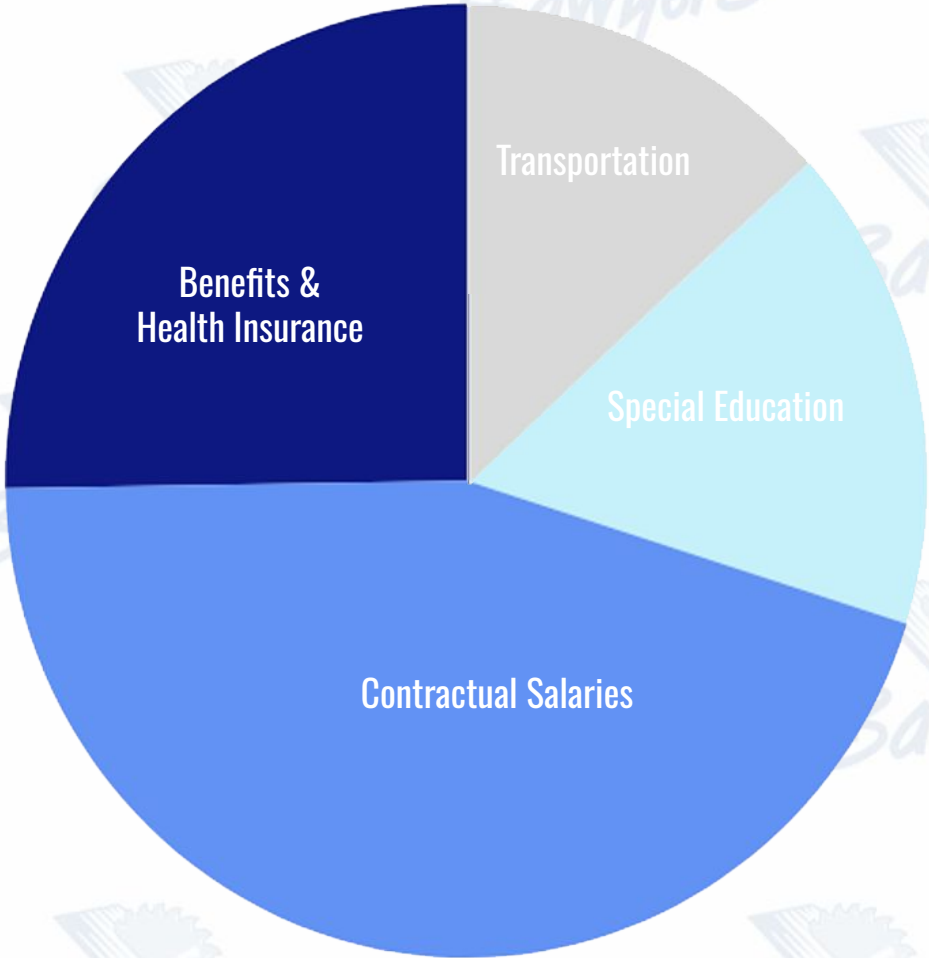


FRPL
1,027



445
Staff

Budget Drivers



Budget Realities

Unfunded or Partially Funded Mandates



Budget Alignment to Our Values

Blueprint for Excellence Strategic Plan



Academic Excellence

The Sawyer Experience

Professional Culture

Family & Community Engagement



New York State
PORTRAIT OF A GRADUATE



Declining enrollment does not translate into proportional budget reductions because the intensity and complexity of student needs, and the resources required to meet them, have increased.

Enrollment Type Trends

Year	General Ed Students	Special Ed Students	Total Students
2012	2,425	↓ 581	3,006 ↓
2013	2,395	↓ 565	2,960 ↓
2014	2,309	↓ 536	2,845 ↓
2015	2,211	↑ 558	2,769 ↓
2016	2,116	↑ 563	2,679 ↓
2017	2,103	↑ 579	2,682 ↑
2018	2,066	↓ 575	2,641 ↓
2020	2,073	↓ 571	2,644 ↑
2021	1,988	↓ 541	2,521 ↓
2022	1,984	↓ 508	2,492 ↓
2023	1,953	↑ 516	2,469 ↓
2024	1,953	↓ 508	2,529 ↑
2025	1,953	↑ 568	2,521 ↓
2026	1,850	↑ 613	2,466 ↓

Varying needs, and not all IEP students

- Academic
 - Co-teaching
 - OT, PT, Speech
 - Proactive Evaluations
 - Specialized reading (dyslexia Wilson Reading Program)
 - Out of District Placements
 - Equipment & Continued ADA Compliance
 - Staff, 1:1 Aides
 - Assistive Technology
 - Special transportation
 - Mental Health/Counseling
 - Therapeutic Setting (TTP)
 - Hospitalization
 - Home Teaching
 - Displaced housing (McKinney Vento)
 - 504 accommodations
 - SWD privately placed
- * ELL/MLLs/SIFE



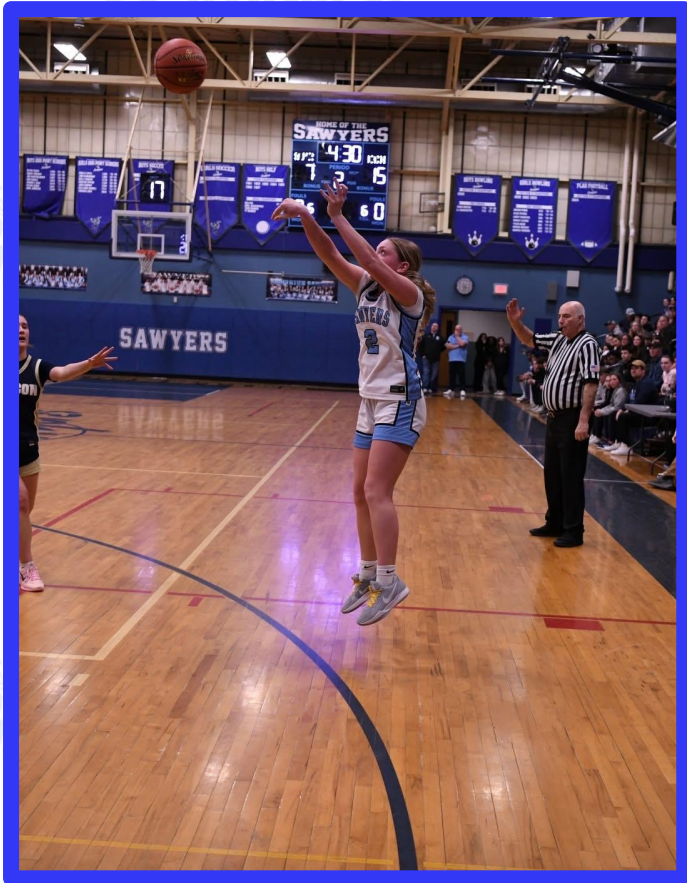
What are we
investing in?

The Sawyer Experience is our Priority Investment

- All student programs and services were given first priority.
- Prioritize the Saugerties Blueprint for Excellence & NY Inspires
- Prioritize for long-term stability



This Budget Maintains ALL Student Opportunities



Including:

- Academic programs and course offerings
- Special education services and supports (504/IEP)
- Athletics and modified sports
- Extracurricular activities and clubs
- Arts and music programs
- Field trips
- Social worker and psychologist in all buildings
- Transportation, including late runs



Tax Cap Calculation & Anticipated Revenues

2025-2026 Tax Levy		\$47,354,312
Tax Base Growth	x	1.0114

Economic Stimulus Agreements

2026 PILOTS

\$47,894,151
+ \$48,815

Prior Year's Capital Expense Cost

2026 Capital Levy

\$47,942,966
- \$1,266,054

2% Cap on Inflation Increases

Actual Inflation (CPI)
2.63%

\$46,676,912
x 1.02

Economic Stimulus Agreements

2027 PILOTS

\$47,610,450
- \$72,207

2025-2026 Capital Expense Costs

2027 Capital Levy

\$47,538,243
+ \$1,306,440

Tax Levy Cap \$48,844,683

Even though inflation is 2.63%, we are limited to a 2% tax levy growth factor

Tax Levy Comparison

	2025-2026 Simple Majority	2026-2027 Simple Majority	
Allowable Growth Factor	2%	2%	
Tax Levy	\$47,354,312	\$48,844,683	+\$1,490,371
% Increase	3.43%	3.15%	
\$ Increase From Prior Year	\$1,568,654	\$1,490,371	

Maximum allowable tax levy increase: 3.15%

Governor's Proposal

Aid Descriptions	2025-2026	2026-2027	Change	Percent
FOUNDATION AID	\$18,027,532	\$18,207,807	\$180,275	1.00%
HIGH TAX AID	\$342,714	\$342,714	\$0	0.00%
TRANSPORTATION INCLUDING SUMMER	\$2,721,192	\$2,935,533	\$214,341	7.88%
BUILDING AID	\$1,593,625	\$1,612,549	\$18,924	1.19%
BOCES AID	\$2,059,709	\$2,190,802	\$131,093	6.36%
PUBLIC EXCESS HIGH COST AID	\$790,586	\$535,694	-\$254,892	-32.24%
PRIVATE EXCESS COST AID	\$1,209,227	\$1,184,571	-\$24,656	-2.04%
SOFTWARE AID	\$33,963	\$37,780	\$3,817	11.24%
LIBRARY MATERIALS AID	\$13,455	\$15,763	\$2,308	17.15%
TEXTBOOK AID	\$121,834	\$141,839	\$20,005	16.42%
HARDWARE & TECHNOLOGY AID	\$30,331	\$26,976	-\$3,355	-11.06%
SUPPLEMENTAL PUBLIC EXCESS COST	\$617	\$617	\$0	0.00%
General Fund Total Aid	\$26,944,785	\$27,232,645	\$287,860	1.07%



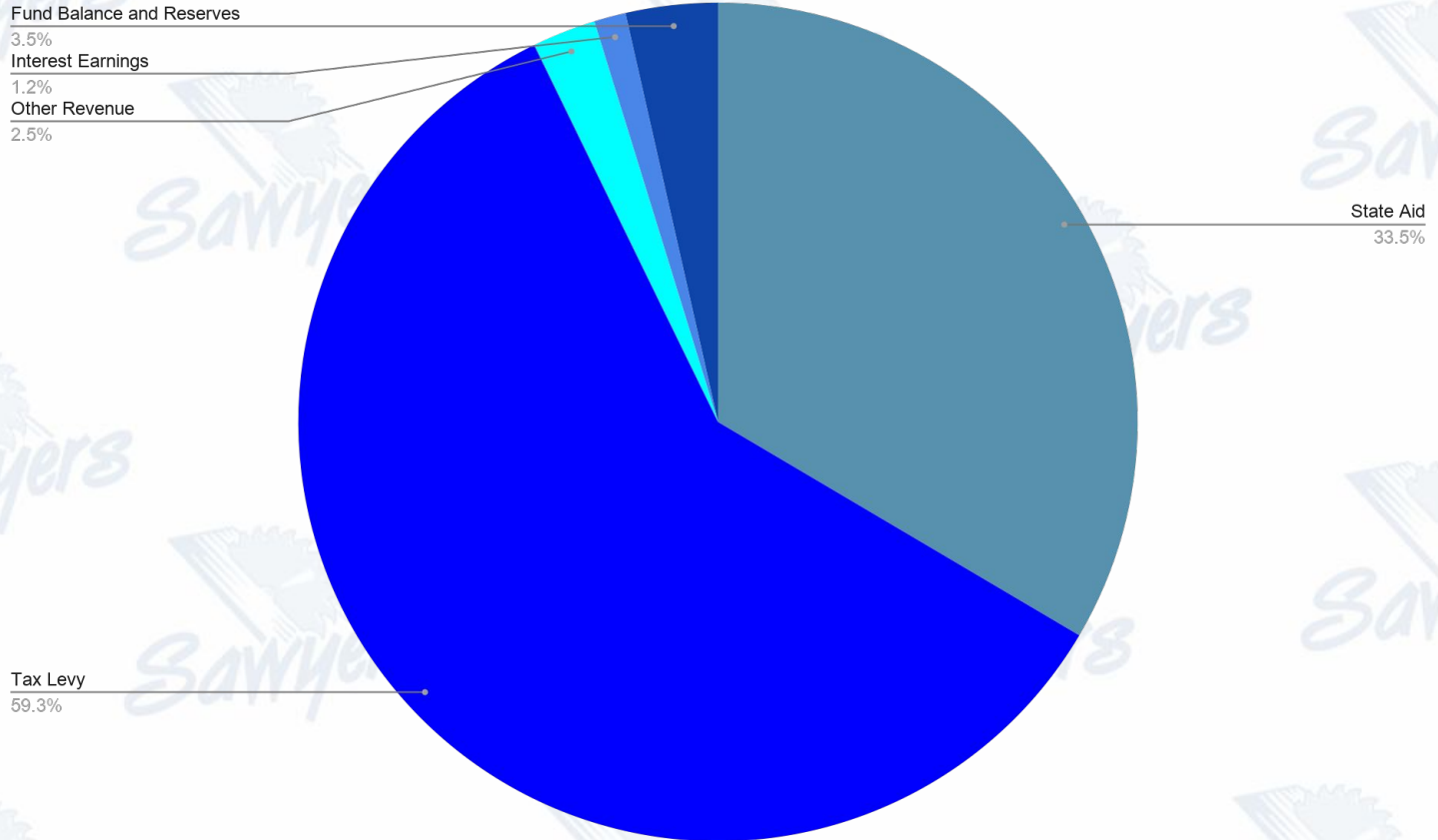
PROJECTED REVENUE

Projected Revenue Sources	2025-2026*	2026-2027	Change	Percent
TAX LEVY (SIMPLE MAJORITY)	\$47,354,312	\$48,844,683	\$1,490,371	3.15%
FOUNDATION AID	\$17,865,780	\$18,207,807	\$342,027	1.91%
EXPENSE BASED AID	\$8,889,969	\$9,324,838	\$434,869	4.89%
BOCES REFUND	\$600,000	\$614,000	\$14,000	2.33%
HEALTH & WELFARE SERVICES	\$242,000	\$225,000	-\$17,000	-7.02%
DAY SCHOOL TUITION	\$176,500	\$200,000	\$23,500	13.31%
LEASES	\$182,500	\$148,865	-\$33,635	-18.43%
MEDICAID	\$300,000	\$315,000	\$15,000	5.00%
PILOT	\$48,815	\$72,207	\$23,392	47.92%
INTEREST EARNINGS & PENALTIES	\$975,000	\$984,081	\$9,081	0.93%
REIMBURSEMENTS & OTHER MISC. REVENUE	\$275,000	\$213,512	-\$61,488	-22.36%
E-RATE REIMBURSEMENT	\$27,000	\$32,000	\$5,000	18.52%
INTERFUND TRANSFER	\$25,000	\$25,000	\$0	0.00%
TAX PENALTIES AND INTEREST	\$84,146	\$98,250	\$14,104	16.76%
TOTAL (LESS FUND BALANCE AND RESERVES)	\$77,046,022	\$79,305,243	\$2,259,221	2.93%
FUND BALANCE AND RESERVES	\$2,830,131		-\$2,830,131	-100.00%
TOTAL	\$79,876,153	\$79,305,243	-\$570,910	-0.71%

*Proposed 2025-2026



2025-2026 Revenues





2026 - 2027 Preliminary Budget

2026-2027 Anticipated Expenditures

Budget Code	Budgeted 2025-2026	Projected 2026-2027	\$ Amount	% Change
Board of Education & Central Administration	1,222,572	1,453,537	230,965	18.89%
Instruction	24,939,688	25,134,837	195,149	0.78%
Special Education	10,701,758	11,089,938	388,180	3.63%
BOCES Services	8,000,513	9,221,351	1,220,838	15.26%
Transportation	6,085,600	6,896,479	810,879	13.32%
Facilities, Security & Operations	3,649,864	3,670,604	20,740	0.57%
Property Insurance	774,975	1,180,566	405,591	52.34%
Sports & Co-Curricular Activities	633,083	602,773	(30,310)	(4.79%)
Employee Benefits	20,884,638	21,340,079	455,441	2.18%
Debt Service & Interfund Transfers	2,983,463	3,168,411	184,948	6.20%
TOTAL	79,876,153	83,758,576	3,882,423	4.86%

Positions Added in 25-26 School Year

Position	Reason
13.5 FTE Teacher Aides & Assistants	Meet support needs of 504/IEP students
Assistant Superintendent of Human Resources and Instructional Leadership	Audit(s) recommendation

Proposed Budget Additions 2026-2027

Additions (Human Capital)

2.0 FTE Learning Community Teachers

4.0 FTE Learning Community Teacher Assistants

.6 FTE Jr/Sr High School Counselor

1.0 FTE Jr High Special Education Position

1 SRO for Elementary -
(Reduce armed security to 1, and have 2 SROs and 1 armed security)

3 Door Monitors

Additions (Non-Human Capital)

12 Additional CTE Placements (Ulster BOCES)

Suburban for ODD/McKinney Vento Transportation

Capital Outlay Project

Expenditures Vs. Revenues

2026-2027 Anticipated Expenditures	\$83,758,576
2026-2027 Anticipated Revenues	\$79,305,243
Difference	\$4,453,333



Balancing the Budget

Decreasing Expenses: Things We've Done

Action Taken
Leveraged retirements to manage staffing through attrition
Conducted a line-by-line review of all budget codes
Reduced supplies and materials where possible
Reduced overtime and extra pay opportunities
Updated health insurance projections based on approved DEHIC rates
Eliminated transportation routes no longer required
Reviewed all BOCES services and programs
Reviewed all curriculum programs and software

Proposed Budget Eliminations/Reductions 2026-2027

Elimination/Reductions (Human Capital)

Attrition-MTSS Teacher Assistant (Riccardi)
Attrition-Elementary Teacher (Cahill)
Attrition-Science Teacher (Sr High)
Attrition -1.0 FTE → .4 FTE Business Teacher
1.0 FTE ENL Teacher Assistant
Reduction of UPK Nurse
Reduction of 4 Armed Security to 1 in SR/JR HS

Elimination/Reductions (Non-Human Capital)

Updated health insurance projections
Supplies & materials
Technology moved to Smart Schools Bond Act
Change in elementary social studies curriculum
Reduced overtime and extra pay opportunities
Revised transportation routes
Potential Transportation Opt Out

Balancing The Budget

Action Taken
Revenue Growth (less reserves and fund balance): +\$2,259,221
Tax Levy Increase (3.15%): \$1,490,371
Use of Fund Balance and Reserves: +\$1,700,000



Reserves

Reserves Current Status

Reserves	Balance (4/21/26)
Employee Retirement System Reserve	\$3,121,385
Teacher Retirement System Reserve	\$2,293,087
Employee Benefit Liability Reserve	\$1,269,264
Capital Reserve	\$4,703,252
Workers' Compensation Reserve	\$250,000
Unemployment Reserve	\$102,617
Tax Certiorari Reserve	\$252,048
Total	\$11,991,653

2026-2027 Use of Reserves

Reserve	Balance (4/21/26)	Estimated 2026-2027 Expense	2026-2027 Reserve Use
Employee Retirement System	\$3,121,385	\$1,176,709	\$1,100,000
Teacher Retirement System	\$2,293,087	\$2,376,727	\$2,000,000
Unassigned Fund Balance	\$2,436,040		\$1,353,333

Reserves are being used strategically to maintain programs while planning for future sustainability 4,453,333

Key Takeaways

This budget preserves **ALL student programs** and opportunities

Expenditures continue to rise faster than revenues, driven by contractual and mandated costs

State aid growth remains limited and does not keep pace with these increases

Staying at the tax cap is critical for long-term stability

Use of fund balance helps maintain programs without immediate cuts, while long-term solutions are developed

Maintains fiscal responsibility to our taxpayers

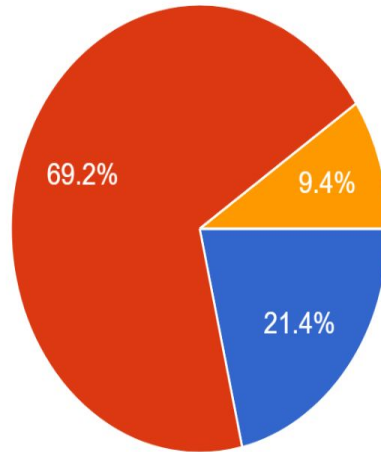


Planning for Future Stability

Transportation “Opt-Out” Survey

If the district offered an official "Opt-Out" program, would you be interested in participating for the 2026-2027 school year? Si el distrito ofreciera u...resado en participar para el año escolar 2026-2027?

159 responses



- Yes – We do not need district transportation. Sí – no necesitamos transporte del distrito.
- No – We rely on the bus and will continue to do so. No – dependemos del autobús y seguiremos haciéndolo.
- Maybe – I have questions before deciding. Tal vez – Tengo otras preguntas antes de decidir.

Future Outlook: Planning for Stability

Staying at the tax cap will be critical moving forward

Leveraging retirement attrition to manage staffing levels over time

Ongoing review of staffing, class sizes, and program delivery

Ongoing review of restructuring elementary

Maximizing revenues, including Medicaid and state aid opportunities

Advancing capital projects to increase future state building aid

Continued focus on transportation efficiencies and route optimization

Commitment to long-term financial sustainability while supporting students

Maximizing Capital Projects

2026-27 Capital Outlay (\$100,000) - Roof Top Unit (RTU) & HVAC on roofs

Planned December 2027 Vote: Next Capital Project Phase

- Riccardi Egress
- Continued ADA Compliance Upgrades
- Bathrooms & Locker Rooms
- Roof Replacements
- Digital Signage (interior and exterior)



Key Dates for Budget Development

April 21	Budget Development Presentation, Property Tax Report Card Adoption & BOCES Budget Vote
May 5	Budget Hearing
May 19	Budget Vote & Annual Trustee Election - Jr. High School
May 26	Affidavit Ballots Counted Budget Results Accepted

Comments, Considerations and Questions

Thank you for your continued support.

