



Budget Drivers and Strategic Investments for Becoming a Beacon of Excellence

BOE Update

April 14, 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*

Strategic Investments

- **START** planning for the future. Plan for our students' future (*2nd graders will be 28 in 2046*).
- We need to **stop** taking away academic supports.
- We need to **continue** student-driven programming.
- We need to **start** designing programs with the Portrait of a Graduate at the center.



Budget Alignment

Blueprint for Excellence Strategic Plan



Academic Excellence

The Sawyer Experience

Professional Culture

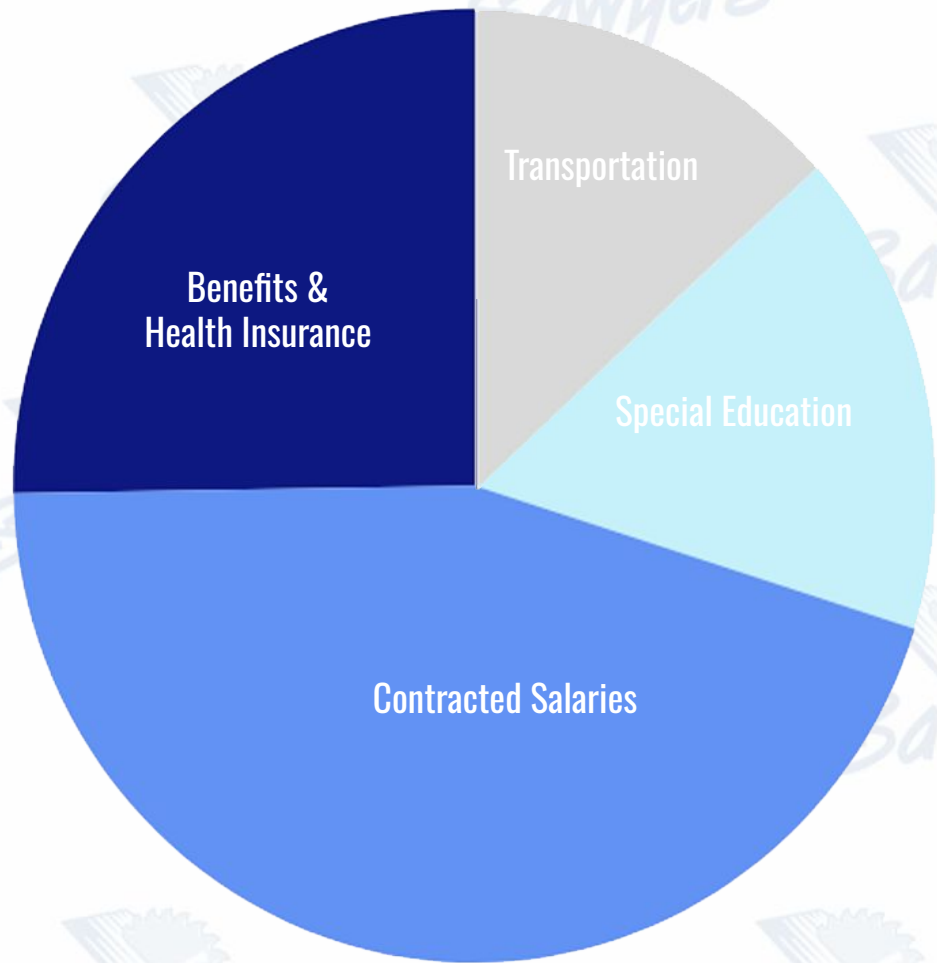
Family & Community Engagement



New York State

PORTRAIT OF A GRADUATE





Current Demographics

2,463

Student Enrollment



SWD

613



ELLs

69



FRPL

1,027



445

Staff

Enrollment Total (2012-2026)



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



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	

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%

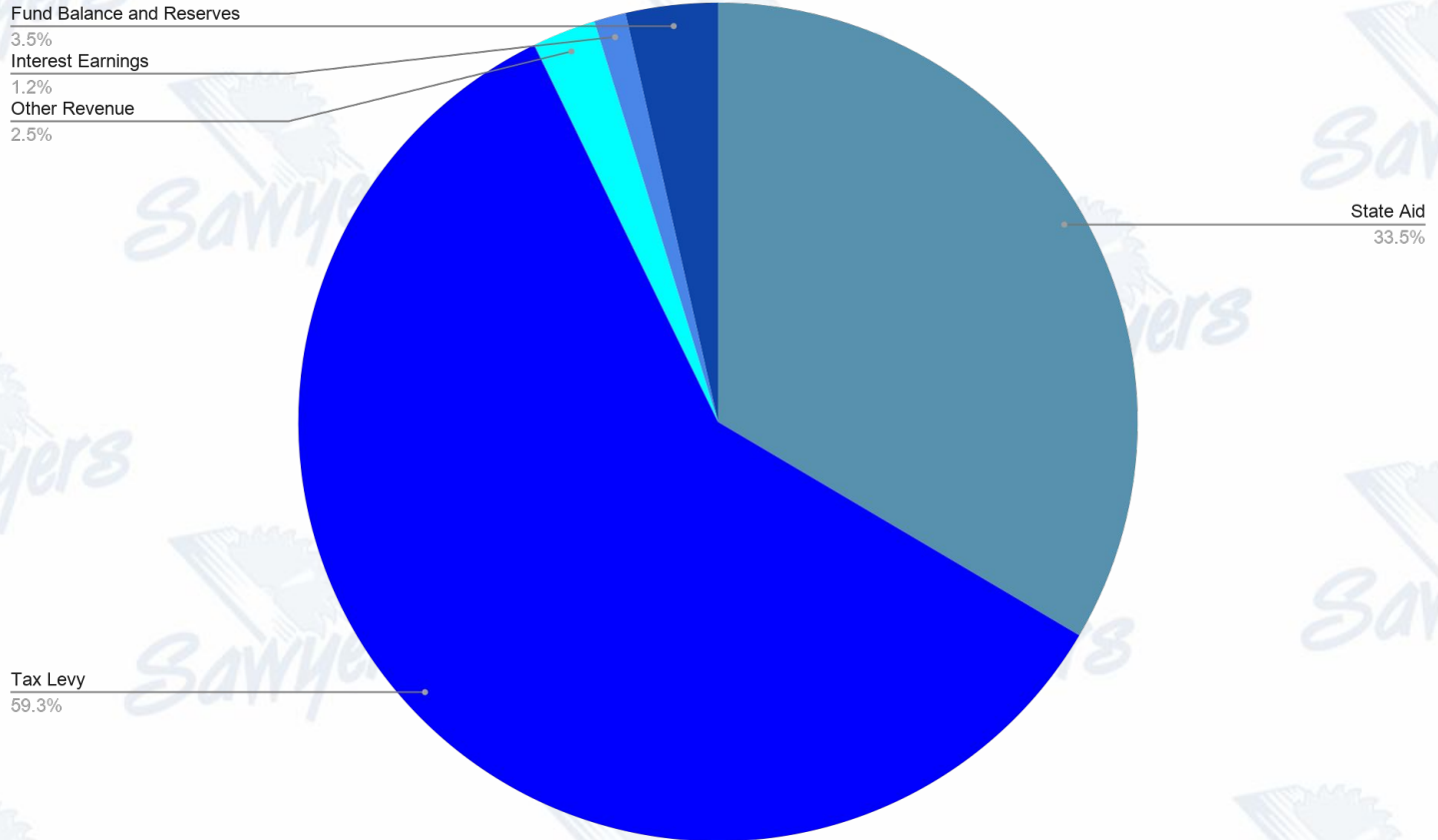


PROJECTED REVENUE

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	\$9,274,838	\$384,869	4.33%
BOCES REFUND	\$600,000	\$600,000	\$0	0.00%
HEALTH & WELFARE SERVICES	\$242,000	\$225,000	-\$17,000	-7.02%
DAY SCHOOL TUITION	\$176,500	\$180,000	\$3,500	1.98%
LEASES	\$182,500	\$148,865	-\$33,635	-18.43%
MEDICAID	\$300,000	\$300,000	\$0	0.00%
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	\$79,206,243	\$2,160,221	2.80%
FUND BALANCE AND RESERVES	\$2,830,131		-\$2,830,131	-100.00%
TOTAL	\$79,876,153	\$79,206,243	-\$669,910	-0.84%



2025-2026 Revenues



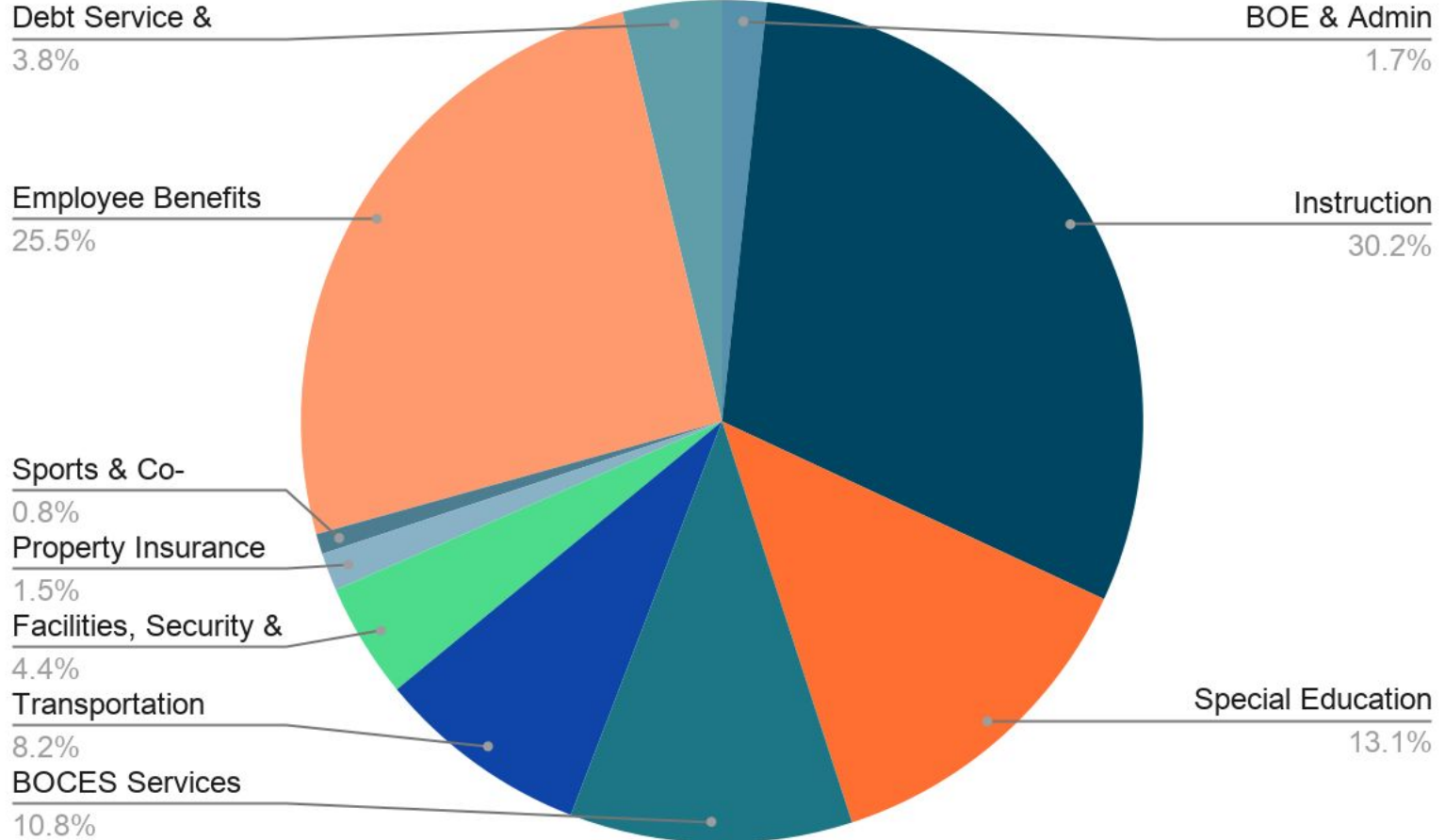


2026 - 2027 Preliminary Budget

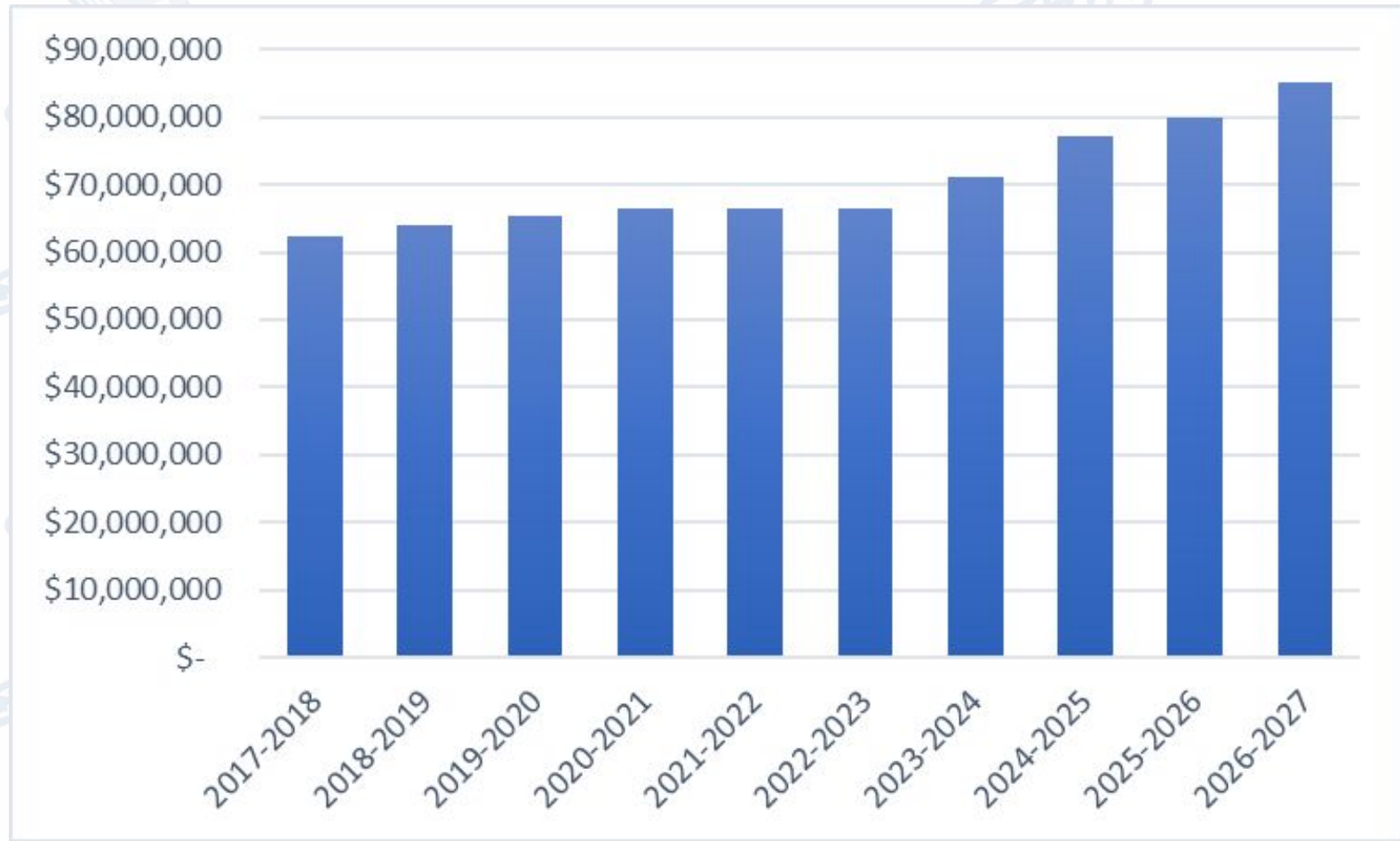
2026-2027 Anticipated Expenditures

Budget Code	2025-2026	2026-2027	\$ Amount	% Change
Board of Education & Central Administration	1,222,572	1,450,537	227,965	18.65%
Instruction	24,939,688	25,714,629	774,942	3.11%
Special Education	10,701,758	11,129,236	427,478	3.99%
BOCES Services	8,000,513	9,221,351	1,220,838	15.26%
Transportation	6,085,600	6,971,479	885,879	14.56%
Facilities, Security & Operations	3,649,864	3,761,604	111,741	3.06%
Property Insurance	774,975	1,230,566	455,591	58.79%
Sports & Co-Curricular Activities	633,083	660,273	27,190	4.29%
Employee Benefits	20,884,638	21,698,240	813,602	3.90%
Debt Service & Interfund Transfers	2,983,463	3,243,411	259,948	8.71%
TOTAL	79,876,153	85,081,327	5,205,174	6.52%

2026-2027 Anticipated Expenditures



Historical Budget to Budget Comparison



Expenditures Vs. Revenues

2026-2027 Anticipated Expenditures	\$85,081,327
2026-2027 Anticipated Revenues	\$79,206,243
Difference	\$5,875,084



Balancing the Budget

Balancing the Budget

Increase Revenue	Decrease Expenses
Consider exceeding the tax cap	Review staffing level and future retirements
Reexamine projections	Monitor class sizes and sections
Use of fund balance	Review transportation routes
Use of reserves	Evaluate enrollment trends
Continue to optimize interest earnings	RFP for insurance broker

Strategic Decisions

Align with Blueprint for Excellence

Prioritize programs and services

Plan for long-term sustainability

Decreasing Expenses: Things We've Done

Action Taken
Conducted a line-by-line review of all budget codes
Received Admin feedback for building expenditures and staffing
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 for the upcoming school year
Reviewed all BOCES services and programs

Decreasing Expenses: Things to Consider

Position/Program	Savings
Reduce Armed Security to 1, and increase 1 SRO	\$295,000- Atlas Approx. \$72,000 - SRO Total - \$367,000 Savings - \$155,615
Instructional Technology	\$88,000 Move to Smart Schools Bond Act
Transportation Opt Out	Potential savings in reduction of bus routes
1 Teacher Assistant Retirement	Possible Attrition
1-2 Teacher Retirements	Possible Attrition
UPK Nurse	Not required
Updated Cameras	\$35,000
Updated Walkie Talkies	\$28,000
Field Trips	\$85,000
Club Reductions	Reduction in stipends
Modified Sports	\$76,000

2025-2026 Retirements

Position	Status
3 Elementary Teachers	Savings: 1 Possible Attrition, Salary Breakage
6 Secondary Teachers	Savings: 1 Possible Attrition, Salary Breakage
1 Social Worker	Savings: Salary Breakage
1 Teacher Assistant	Savings: Possible Attrition

18 known retirements over the next two school years



Reserves

Reserves Current Status

Reserves	Balance
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

Key Takeaways

Expenditures are rising faster than revenues

Most of our budget is driven by contractual and mandated costs

State aid growth is minimal and not keeping pace with inflation

Want to be fiscally responsible to our community

Strategic decisions are required both now and for the future

Balancing the budget will require prioritizing what matters most for our students

Stabilizing Future Financial Insecurity

- We have to go **up to the tax cap**, not above, **not below** - **3.15%**
- Leverage attrition of retirements in the next 3 years up (25 % of the HS staff will be retiring)
- Transportation Efficiency - Opt Out
- Consider all options of space usage of Mount Marion School
 - Lease additional rooms at Mount Marion to create ongoing revenue streams
 - Consider selling
- Restructure elementary
 - Better supports (co-teaching)
 - Retirement Attrition
- Ensuring Medicaid billing is fully implemented and maximized
- Advancing capital projects to collect state building aid
- 5 yrs - purchase our own suburban fleet for McKinney Vento students/OOD





Board Member Elections

Board Member Elections

4 Seats Up for Election

Friday, March 21	Board Candidate Petition Packet Available for Pick-up Available in the Hildebrandt Building
Monday, April 20	Board Petitions & 1st Candidate Expenditure Report Due On or Before
Tuesday, April 21	Ballot Order Drawing - 11:00 A.M. Hildebrandt Building
Friday, May 15	2nd Candidate Expenditure Report Due
Tuesday, May 19	Board Member & Budget/Proposition Vote
Tuesday, June 9	3rd Candidate Expenditure Report Due

Key Dates for Budget Development

April 20	5:00 p.m. Deadline for Filing Petitions for Trustee Candidacy
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



35 Days *Sawyers* Budget Vote

May 19, 2026 • Jr High School Gym

Mark Your Calendar!

