



# Budget Drivers and Strategic Investments for Becoming a Beacon of Excellence

BOE Update

March 10, 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*
- ***What is the Budget Process?***
- ***Tax Cap Calculation***
- ***Revenues***
- ***How can we strategically invest our funds?***

# 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**



# GOVERNOR'S

# PROPOSAL & NYS Laws

2026-27

Mathematics - Instructional focus on math specifically numeracy and evidenced based practices.

Electric Buses - 2027 New Buses must be electric.  
2035 All Buses must be electric.

UPK - The Governor's budget continues to expand "truly universal UPK" by 2028-29.

*UPK funding supports a critical service for families and children, but it does not generate surplus revenue for the district. It represents a **significant new service expectation**, more children served, more classrooms, more teachers and more materials.*



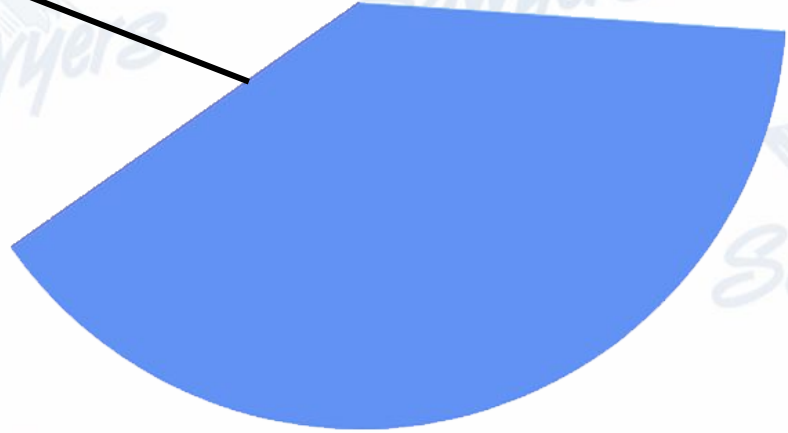
# Budget Realities & Considerations

## Over 157 Unfunded Mandates



# The Realities of Public School Budgeting 2025-2026 Last Year.....

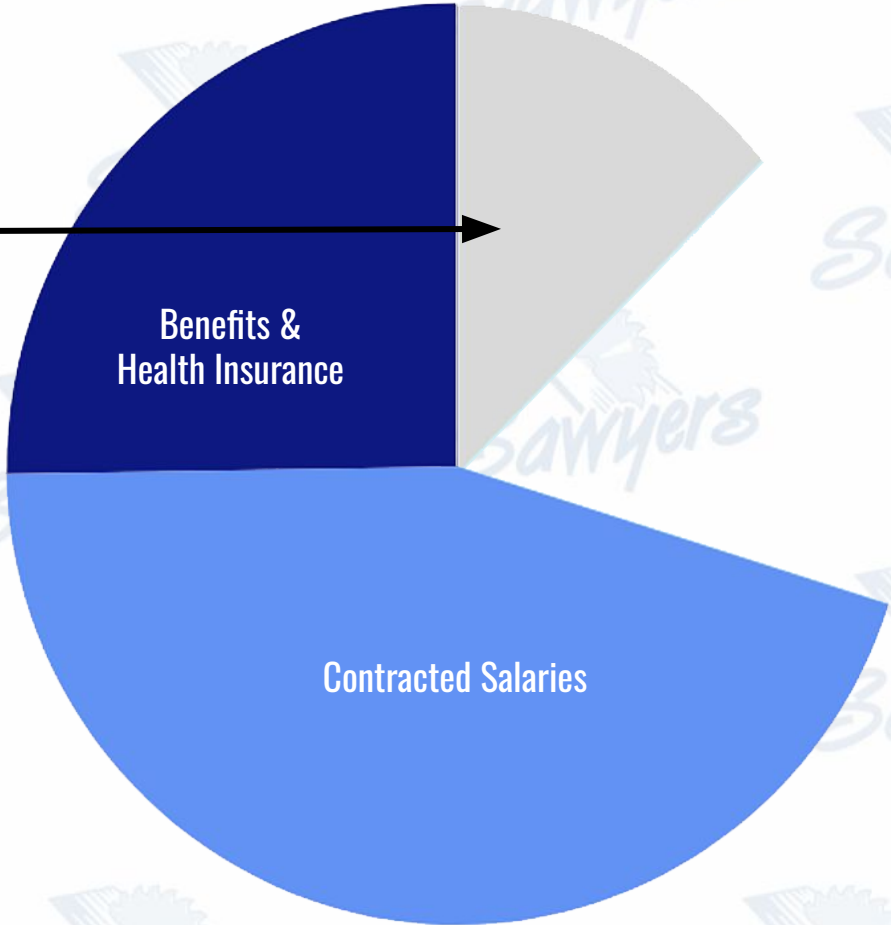
## Contracted Salaries



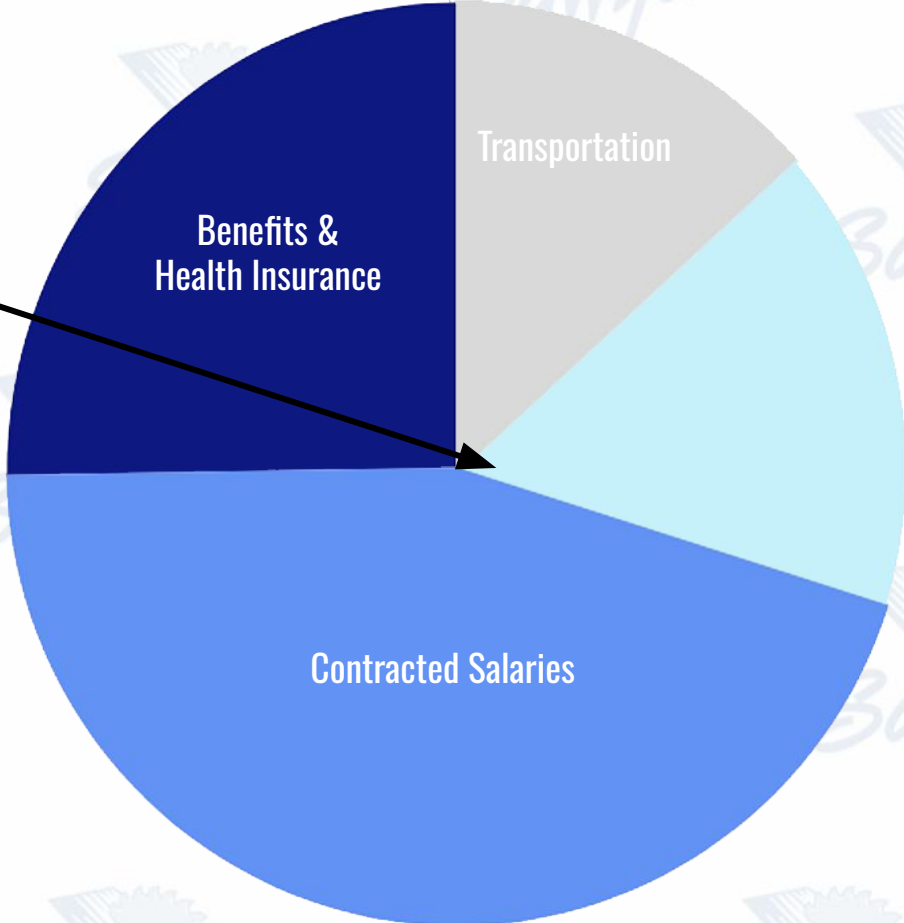
# Benefits & Health Insurance

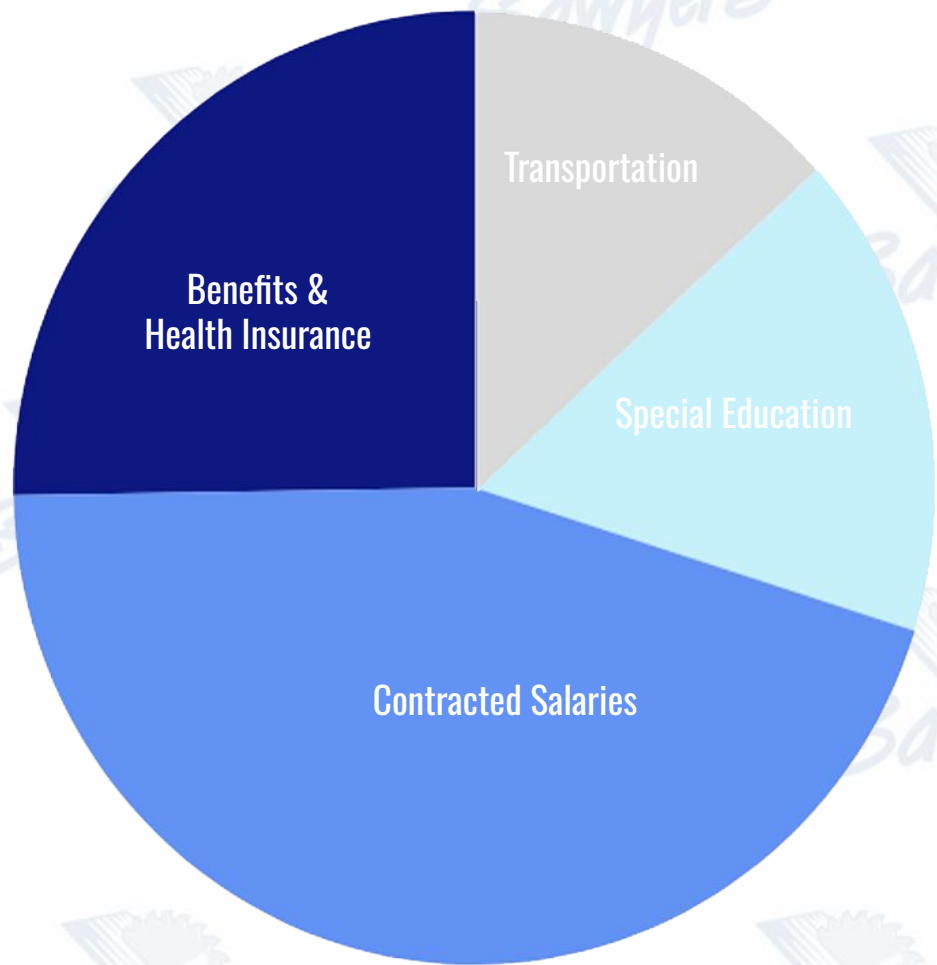


**Transportation**



# Special Education





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# Tax Cap Calculation & Anticipated Revenues

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2025-2026 Tax Levy  
Tax Base Growth

\$47,354,312  
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**

# Tax Levy Comparison

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

# Historical Allowable Growth Factor



# Governor's Proposal

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



## Reserves Current Status

Reserves	Balance
Employee Retirement Reserve	\$3,121,385.00
Teacher Retirement System Reserve	\$2,293,087.00
Employee Benefit Liability Reserve	\$1,269,264.29
Capital Reserve	\$4,703,252.18
Workers' Compensation Reserve	\$250,000.00
Unemployment Reserve	\$102,616.81
Tax Certiorari Reserve	\$252,048.36

# 2026-2027 Estimated Tax Levy Increase Impact:

	2025-26 Annual Taxes	Projected Annual Change	Projected Monthly Change
Town and Village of Saugerties	\$3,883	\$116	\$9.69
Town of Woodstock	\$8,350	\$284	\$23.63
Town of Ulster	\$8,261	\$247	\$20.61

- Based on a home with an assessed value of \$300,000
- No exemptions applied (STAR, Senior Citizens, Veterans/First Responders, etc.)
- Uses current assessed values and equalization rates
- Estimate is based on current tax rates
- Assumes no change in equalization rates or assessed values

# What Does \$9.69 a month look like?



About two Starbucks coffees



About five Stewart's Shop coffees



A half dozen Dunkin' Donuts (\$9.99)



One McDonald's Cheeseburger meal (\$11.99)



A movie ticket at a local theater (\$11.50)



A Netflix streaming subscription with ads (\$7.99)

“The easiest decision I’ve made all day”

# Key Dates for Budget Development

<b>April 20</b>	5:00 p.m. Deadline for Filing Petitions for Trustee Candidacy
<b>April 21</b>	Budget Development Presentation, Property Tax Report Card Adoption & BOCES Budget Vote
<b>May 5</b>	Budget Hearing
<b>May 19</b>	Budget Vote & Annual Trustee Election - Jr. High School
<b>May 26</b>	Affidavit Ballots Counted Budget Results Accepted



# 70 Days *Sawyers* Budget Vote

May 19, 2026 • Jr High School Gym

*Mark Your Calendar!*



# *Coming Up*

Next District Leadership Meeting March 18th  
Next District Safety Meeting March 11th



# Comments, Considerations and Questions

## Thank you for your continued support.

