



Budget Drivers and Strategic Investments for Becoming a Beacon of Excellence

BOE Update

May 5, 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**



Budget Hearing Agenda:

- *What Drives Our Budget?*
 - *Sawyer Blueprint for Excellence*
 - *NYSED Mandates*
 - *Governor's Budget Proposal*
 - ***Student Needs***
- *Revenues and Expenditures*
- *Three Part Budget*
- *Contingency Budget*
- *Planning for Future Stability*



Quick Recap

Current Demographics

2,463

Student Enrollment



SWD
613



ELLs
69

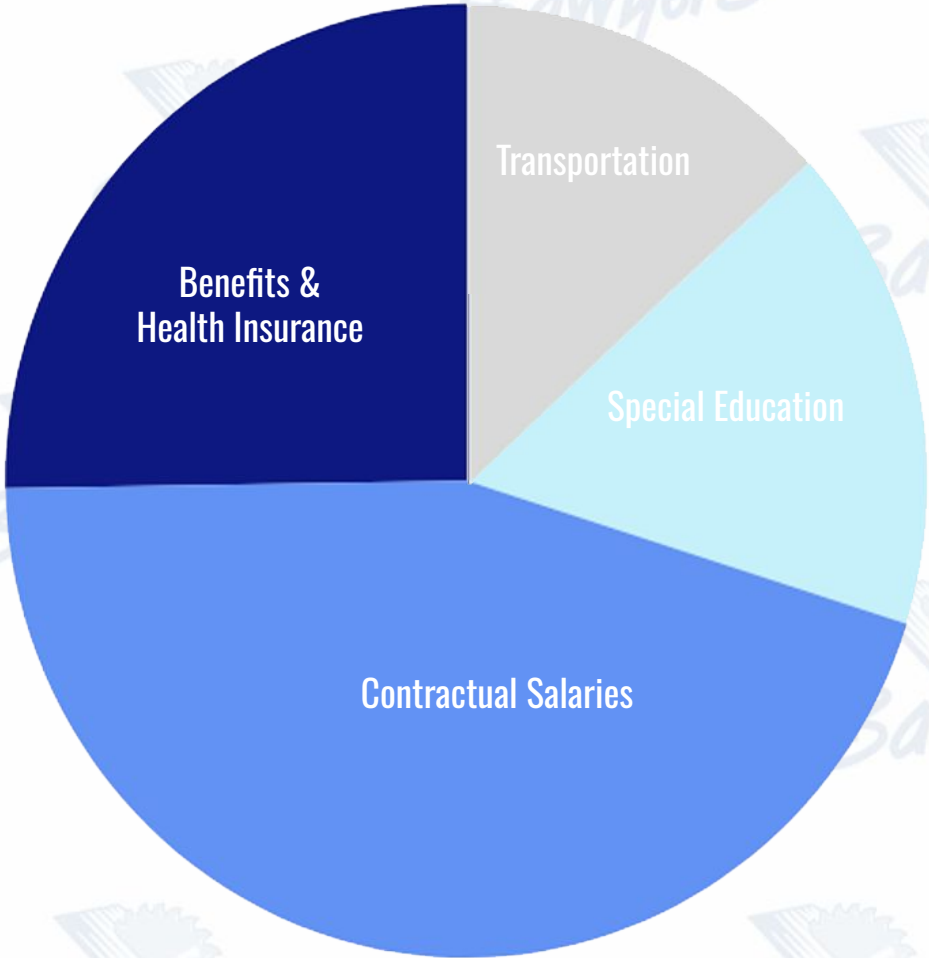


FRPL
1,027



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



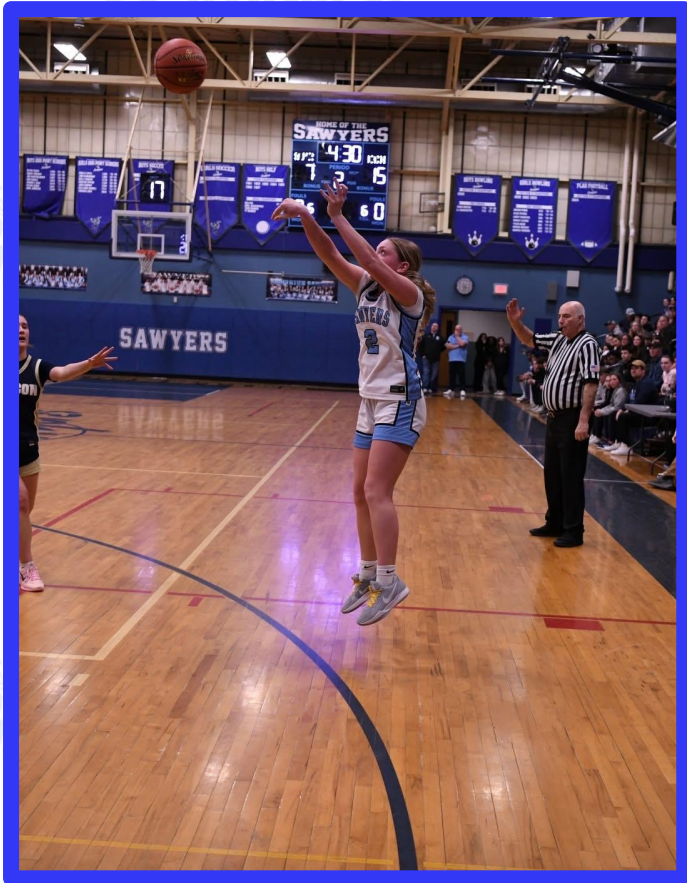
What are we
investing in?

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%



2026-2027 Estimated Tax Levy Increase Impact:

	Saugerties	Woodstock	Ulster
Assessed Value	\$400,000	\$188,000	\$164,000
Equalization Rate	1.00	.47	.41
Full Market Value	\$400,000	\$400,000	\$400,000
25-26 Tax Rate	12.303018	26.176589	30.007991
Estimated 26-27 Tax Rate	12.690563	27.001115	30.953243
Increase in Tax Rate	0.387545	0.824526	0.945252
Estimated Yearly Tax Increase	\$155	\$155	\$155

- Based on a home with a full market value of \$400,000
- 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

Estimated annual impact: approximately \$155 per year, or about \$13 per month.

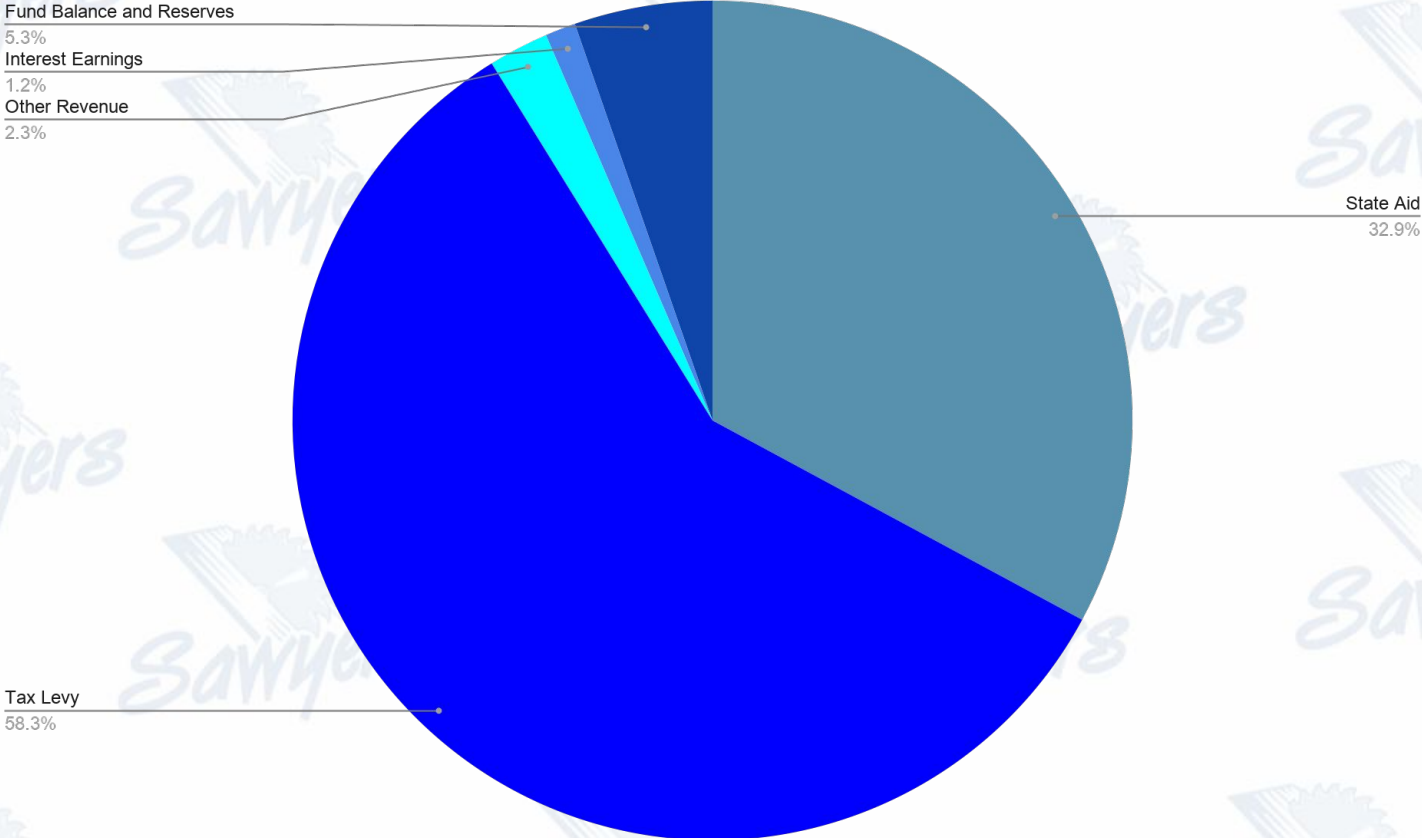
PROJECTED REVENUE

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	\$4,453,333	\$1,623,202	57.35%
TOTAL	\$79,876,153	\$83,758,576	\$3,882,423	4.86%

*Proposed 2025-2026



2026-2027 Proposed Revenues





2026 - 2027 Adopted Budget

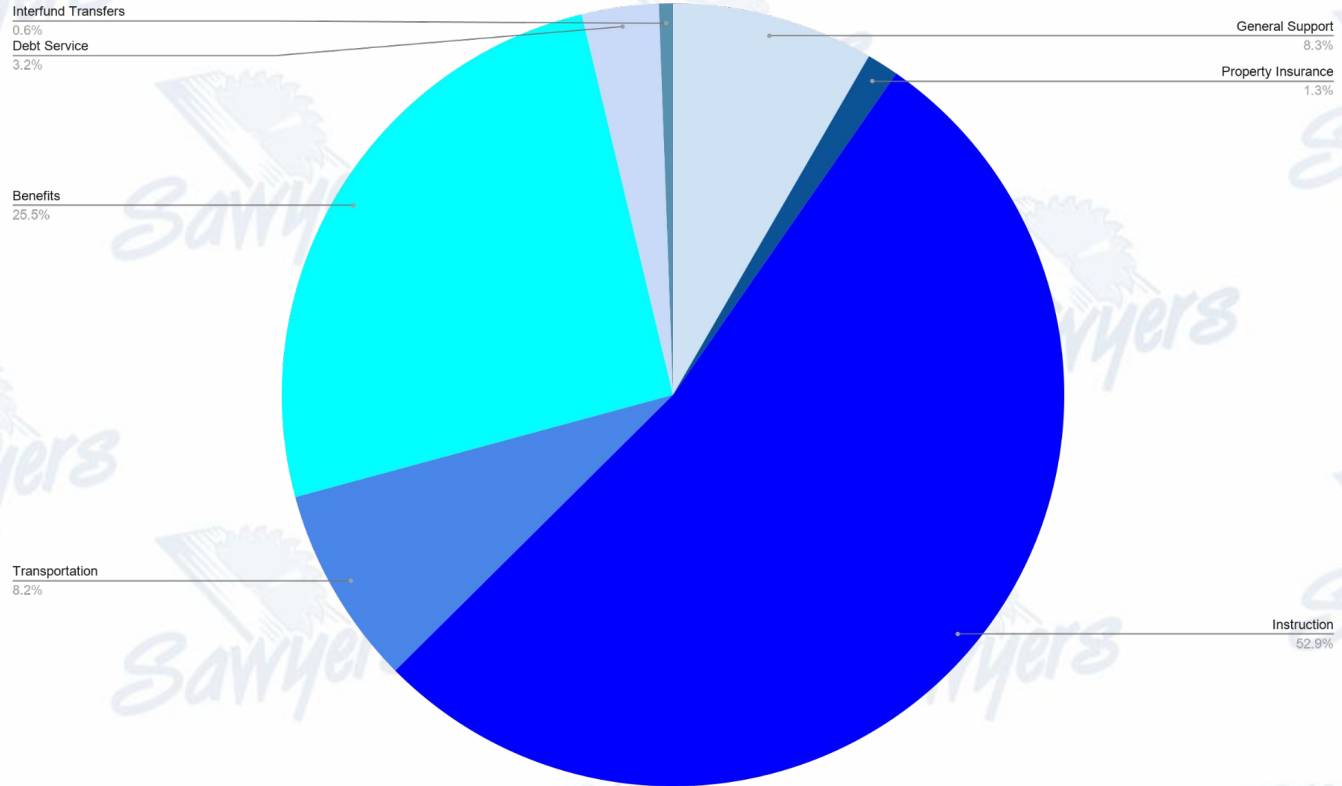


2026-2027 Anticipated Expenditures

	2025-2026 Adopted Budget	2026-2027 Proposed Budget	\$ Change	% Change
General Support	\$6,542,650	\$6,993,195	\$450,545	6.89%
Property Insurance	\$750,000	\$1,100,000	\$350,000	46.67%
Instruction	\$42,629,802	\$44,306,412	\$1,676,610	3.93%
Transportation	\$6,085,600	\$6,896,479	\$810,879	13.32%
Benefits	\$20,884,638	\$21,319,079	\$434,441	2.08%
Debt Service	\$2,678,463	\$2,657,736	-\$20,727	-0.77%
Interfund Transfers	\$305,000	\$485,675	\$180,675	59.24%
Total	\$79,876,153	\$83,758,576	\$3,882,423	4.86%



2026-2027 Anticipated Expenditures



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

Additions (Non-Human Capital)

12 Additional CTE Placements (Ulster BOCES)

Suburban for ODD/McKinney Vento Transportation

Capital Outlay Project



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

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





Projected 3 Part Budget



School District Budgets: Alignment of Account Codes to Three-Part Budget Format

FUNCTION OR ACCOUNT	SBM CODE	TOTAL	ADMIN.	PROGRAM	CAPITAL
Board of Education	1099.0		X		
Central Admin	1240.0		X		
Finance	1399.0		X		
Legal Services	1420.0		X	X	
Personnel	1430.0		X		
Records Mgmt.	1460.0		X		
Public Information	1480.0		X		
Op. Of Plant	1620.0				X
Maint. Of Plant	1621.0				X
Other Cent. Serv.	1699.0		X		
Judgments & Cl.	1930.4				X
Refund of Taxes	1964.4				X
Other Spec. Items	1998.0		X		
Curr. Dev. & Sup.	2010.0		X		
Sup. Reg. Schl.	2020.0		X		
Sup. Spec. Schl.	2040.0		X		
Rsch. Eval. & Plan.	2060.0		X		
Instruction (Net of supervision/rsch.)	2999.0			X	
Purchase of Buses	5510.21				X
Other Dist. Trans.	5510.0			X	
Garage Bldg.	5530.0			X	
Contract Trans.	5540.4			X	
Public Trans.	5550.4			X	
BOCES Trans.	5581.49			X	
Community Service	8099.0			X	
Employee Benefits	9098.0		X	X	X
Debt Service	9898.0				X
Transfer to Capital	9950.9				X
Transfer to Debt	9901.96				X
Other Transfers	9951.0			X	

Source: Budgeting Handbook 3, Appendix H, New York State Education Department, Bureau of Educational Management Services

NYSED requires School Districts to present their budgets in three categories: Administrative, Program and Capital

Administrative Component:

Costs related to management of district

- Superintendent and District Offices
- Legal, auditing, and property insurance

Program Component:

Direct costs tied to educating students

- Teacher and instructional staff salaries
- Special Education and BOCES programs
- Classroom supplies, technology, and textbooks
- Sports and Co-Curricular activities
- Transportation

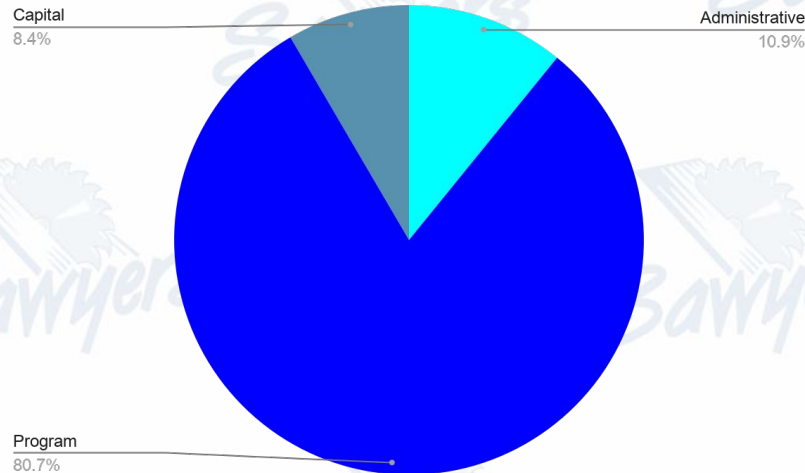
Capital Component:

Costs related to operating and maintaining school facilities

- Building maintenance and repairs
- Custodial staff
- Utilities (electric, heat, water)
- Debt service on capital projects
- Capital Outlay

Three Part Budget

Component	2025-2026	2026-2027	Difference \$	Difference %	% of budget
Administrative	\$7,104,594	\$9,096,097	\$1,991,503	28.03%	10.86%
Program	\$65,130,530	\$67,597,486	\$2,466,956	3.79%	80.71%
Capital	\$7,641,029	\$7,064,993	-\$576,036	-7.54%	8.43%



Administrative Component

	2025-2026	2026-2027	Difference	% Change
Board of Education	\$51,787	\$49,974	-\$1,813	-3.50%
Chief School Administrator	\$285,004	\$292,540	\$7,536	2.64%
Finance	\$709,796	\$721,166	\$11,370	1.60%
Legal	\$63,500	\$65,000	\$1,500	2.36%
Personnel	\$141,298	\$363,113	\$221,815	156.98%
Records Management Officer	\$5,000	\$7,749	\$2,749	54.98%
Public Information	\$128,398	\$144,327	\$15,929	12.41%
Security & Safety*	\$94,608	\$392,076	\$297,468	314.42%

* Reclassified in 2026–2027 to align with NYSED Budgeting Handbook.

Administrative Component

	2025-2026	2026-2027	Difference	% Change
Other Central Services	\$379,881	\$410,883	\$31,002	8.163%
Other Special Items*	\$1,652,327	\$2,406,169	\$753,842	45.62%
Curriculum & Dev. & Supervision	\$402,865	\$351,066	-\$51,799	-12.85%
Supervision: Regular School	\$1,721,023	\$1,750,134	\$29,111	1.69%
Supervision: Summer School	\$6,678	\$7,000	\$322	4.82%
Inservice Training-Instruction*	\$9,050	\$184,844	\$175,794	1,942.48%
Employee Benefits	\$1,453,379	\$1,950,056	\$496,677	34.17%
	\$7,104,594	\$9,096,097	\$1,991,503	28.03%

* Reclassified in 2026–2027 to align with NYSED Budgeting Handbook.

Program Component

	2025-2026	2026-2027	Difference	% Change
Legal	\$63,500	\$65,000	\$1,500	2.36%
Inservice Training-Instruction*	\$168,782	\$0	-\$168,782	-100.00%
Teaching: Regular Schools	\$18,795,461	\$18,869,254	\$73,793	0.39%
Teaching: Students with Disabilities	\$13,678,938	\$14,987,329	\$1,308,391	9.57%
Special Programs: ELL	\$609,205	\$599,573	-\$9,632	-1.58%
Occupational Education	\$1,522,025	\$1,714,500	\$192,475	12.65%
Teaching: Special Schools	\$591,434	\$555,131	-\$36,303	-6.14%
School Library & Audiovisual	\$588,381	\$698,708	\$110,327	18.75%
Computer Assisted Instruction	\$1,570,584	\$1,608,357	\$37,773	2.40%
Attendance: Regular School	\$85,049	\$66,609	-\$18,440	-21.68%

Program Component

	2025-2026	2026-2027	Difference	% Change
Guidance: Regular School	\$668,320	\$724,544	\$56,224	8.41%
Health Services: Regular School	\$553,311	\$563,003	\$9,692	1.75%
Psychological Services	\$458,158	\$546,663	\$88,505	19.32%
Social Workers: Regular School	\$470,565	\$417,593	-\$52,972	-11.26%
Co-Curricular Activities: Regular School	\$95,272	\$109,000	\$13,728	14.41%
Interscholastic Athletics: Regular School	\$634,701	\$553,104	-\$81,597	-12.86%
Transportation	\$6,085,600	\$6,896,479	\$810,879	13.32%
Employee Benefits	\$18,286,244	\$18,247,639	-\$38,605	-.21%
Transfer to Other Funds	\$205,000	\$375,000	\$170,000	82.93%
	\$65,130,530	\$67,597,486	\$2,466,956	3.79%

Capital Component

	2025-2026	2026-2027	Difference	% Change
Operation of Plant	\$2,365,605	\$2,602,574	\$236,969	10.02%
Maintenance of Plant	\$724,621	\$572,624	-\$151,997	-20.98%
Security & Safety*	\$274,607	\$0	-\$274,607	-100.00%
Other Special Items*	\$352,718	\$0	-\$352,718	-100.00%
Employee Benefits	\$1,145,015	\$1,121,384	-\$23,631	-2.06%
Debt Service	\$2,678,463	\$2,657,736	-\$20,727	-0.77%
Transfer to Capital	\$100,000	\$110,675	\$10,675	10.67%
	\$7,641,029	\$7,064,993	-\$576,036	-7.54%

* Reclassified in 2026–2027 to align with NYSED Budgeting Handbook.



Reserves

Reserves Current Status

Reserves	Balance (5/5/26)
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 Account	Balance (4/21/26)	2026-2027 Reserve Use
Employee Retirement System	\$3,121,385	\$1,100,000
Teacher Retirement System	\$2,293,087	\$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



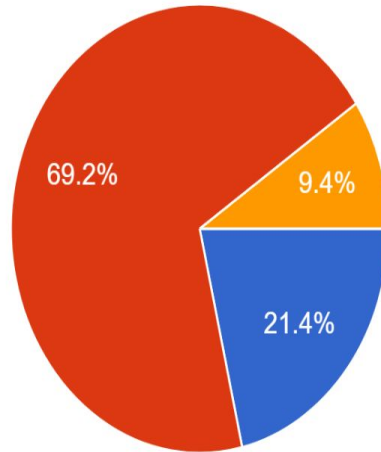


Planning for Future Stability

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

2026-2027 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)





Required Contingency Budget

Contingency is not our goal.

**It is our fiscal responsibility to
share.**



Why do we need a contingency plan?

- NYSED requirement
- NYSED wants residents to understand not just the proposed budget, but also what will happen if it fails.
- NYSED requires contingency budget plan before the public vote to ensure transparency and continuity of operations if the proposed budget is rejected.

What happens if the budget does not pass on May 19?

Process

- Option 1: Revote on June 16 (Same or Revised Budget)
- Option 2: Adopt a contingency budget (The 2026-2027 tax levy would remain at the same level as the 2025-2026 school year)

What does a contingency budget mean for the community:

- Elimination of free public use of buildings by the community (including PTA, Recreation)
- Reduction in non-essential maintenance and upgrades

Contingency Reductions

Reduce Budget by \$1,490,371 to \$82,268,205

Capital Outlay Project

Raises for Confidential Staff

Non-contingent Equipment, including technology

Co-Curricular Clubs

Athletics

Field Trips

Non-mandated Security

Non-mandated Instructional and Non-instructional Staff



Best Case Scenario Voter Approved Budget

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



Board Member Elections

Candidates for Board Trustees

Candidates for the Board of Education election include:

1 - Timothy Wells

2 - Jeffrey Riozzi

3 -

4 -

Key Dates for Budget Development

May 5	Budget Hearing
May 19	Budget Vote & Annual Trustee Election - Jr. High School
May 26	Affidavit Ballots Counted Budget Results Accepted



14 Days Budget Vote



May 19, 2026 • Jr High School Gym

Mark Your Calendar!



Comments, Considerations and Questions

Thank you for your continued support.

