

Highland Central School District Budget Presentation for 2026-2027

Budget Hearing Presentation
BOE Meeting: May 5, 2026

Expenses & Revenues 2026-2027

Revenue Budget:	$59,608,963
Expense Budget:	$59,608,963
Difference:	$0

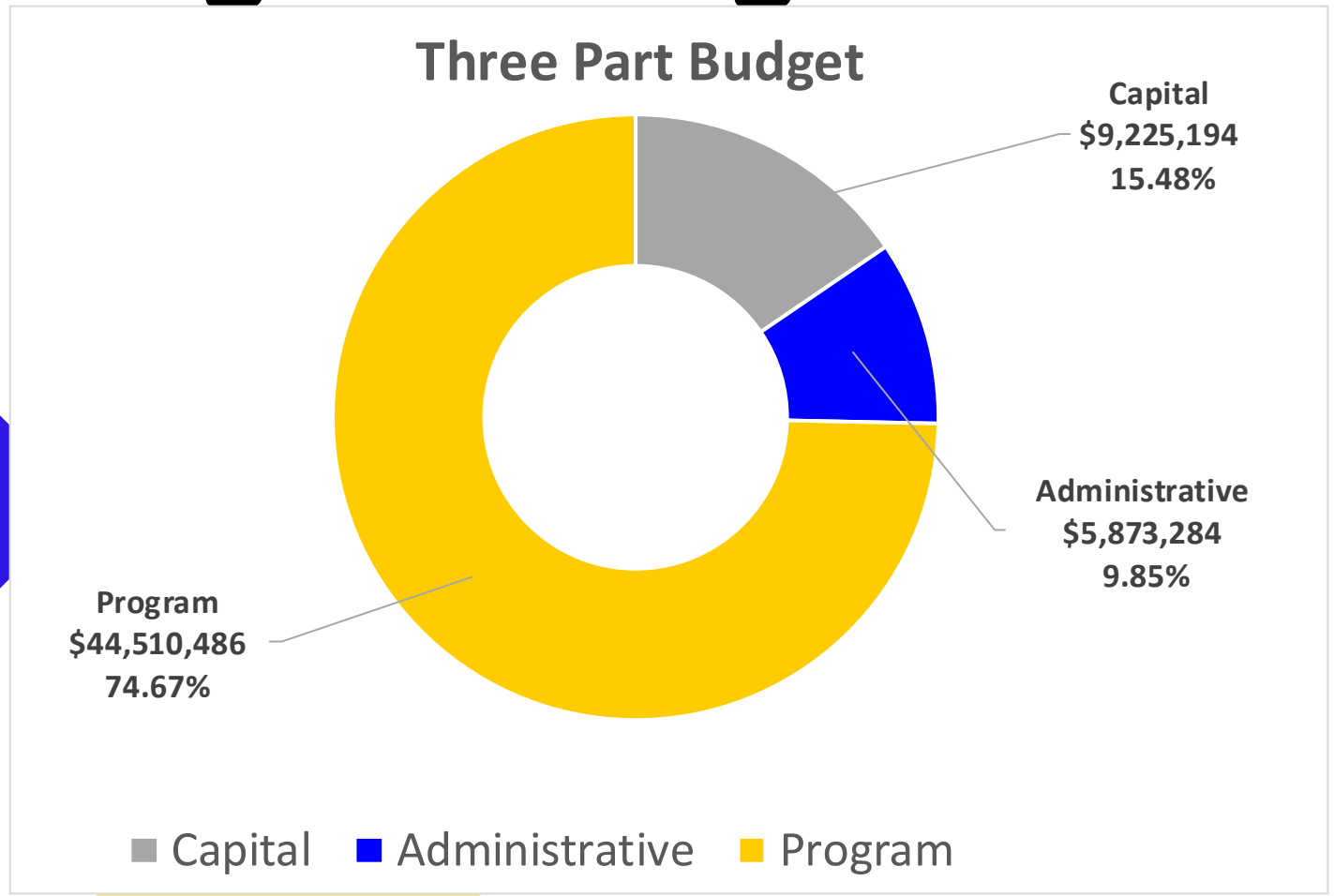


Highland Central School District
Budget Planning 2026-2027

Three Part Budget	2025-2026	2026-2027
Administrative	$5,537,960	$5,873,282
Program	$42,845,811	$44,510,487
Capital	$8,941,514	$9,225,194
TOTAL	**$57,325,285**	**$59,608,963**

The full details of the budget can be found in the "Proposed General Fund Budget, 2026-27." You can access a digital copy of the proposed budget documenton the HSCD website or hard copy in any building office

Highland Central School District Budget Planning 2026-2027



Highland Central School District Budget Planning

Three Part Budget	2025-2026	2026-2027	Difference
General Support	$5,436,235	$5,843,316	$407,081
Instruction	$27,326,769	$28,945,409	$1,618,640
Pupil Transportation	$1,986,531	$2,086,450	$99,919
Community Service	$3,500	$3,500	$0
Employee Benefits	$17,654,533	$17,877,270	$222,737
Debt Service	$4,757,717	$4,653,018	($104,699)
Interfund Transfers	$160,000	$200,000	$40,000
TOTAL	**$57,325,285**	**$59,608,963**	**$2,283,678**

Highland Central School District
Budget Planning 2026-2027

Expenditures	2025-2026 Approved	2026-2027 Proposed	Difference
Payroll	$23,353,396	$24,190,127	$836,731
Benefits	$17,654,533	$17,877,270	$222,737
TOTAL	**$41,007,929**	**$42,067,400 (70.57% of the entire budget)**	**$1,059,468**



Highland Central School District Budget Planning

Revenue Source	2025-2026 Final Revenue Budget	2026-2027 Estimated Revenues	Difference
New York State Aid - BUDGETED	$20,646,175	$21,472,754	$826,579
Federal Aid (Medicaid)	$200,000	$210,000	$10,000
Payments in Lieu of Taxes	$68,864	$72,852	$3,988
Other Revenue Sources	$815,411	$1,164,000	$348,589
Interfund Transfer	$85,000	$30,000	($55,000)
Fund Balance Applied to Offset Levy	$1,150,000	$1,650,000	$500,000
ERS Reserve	$74,347	$76,204	$1,857
Tax Certiorari Reserve	$376,263	$116,000	($260,263)
Tax Levy - 2.68% increase for 26-27	$33,909,225	$34,817,153	$907,928
TOTAL	**$57,325,285**	**$59,608,963**	**$2,283,678**

Highland Central School District Budget Planning 2026-2027

Assessed Value in Town of Lloyd	Estimated Tax Impact - Annual Increase	Estimated Tax Impact - Monthly Increase
$100,000	$69.89	$5.82
$200,000	$139.78	$11.65
$300,000	$209.67	$17.47
$400,000	$279.56	$23.30

The above numbers are **estimated** and utilize **2025-2026 equalization rates.**

The 2026-2027 Budget

In implementing the district-wide budget, we carefully ensured that there would be no negative impact on students, services, and staff.



No Reduction in staffing.

Continue to maintain current educational offerings





Maintaining full support of mental health services.

Proposition 1
School Budget Vote

School Budget Vote for the
2026 – 2027 School Year
$59,908,963

"SHALL THE BOARD OF EDUCATION of the Highland Central School District be authorized to expend for budgetary purposes in the 2026 – 2027 school year the sum of **$59,908,963** and to levy the necessary tax therefore?



Proposition 2 Repair Reserve

"SHALL the Board of Education of the Highland Central School District be authorized to establish a Repair Reserve Fund pursuant to New York General Municipal Law §6-d for the purpose of financing the cost of non-recurring repairs to capital improvements and equipment, the ultimate amount of such fund to not exceed $500,000; and that such funds shall be transferred from available fund balance, budgetary appropriations, and/or other legally available funds of the District; and that expenditures from such fund shall be made in accordance with the provisions of General Municipal Law §6-d?"



Board of Education Candidates



Two (2) 3-year term vacancies.
Voters may select no more than two (2) candidates.

- Heather Welch
- Alan Barone
- Jocelyn Swart
- Shawna Newkirk-Reynolds



Highland CSD Budget Vote 2026-2027

- The Annual Meeting and Election will be held on **Tuesday, May 19, 2026**, between the hours of **6 am-9 pm**, in room D-10 (band room), at the Highland High School.
- To register to vote:
  - Qualified voters of the District who are not registered with Ulster County or have not voted at any annual or special school elections within the past four years, may register for the Annual Meeting and Election at the HCSD Central Office, on any business day between the hours of 7:30 a.m. and 3:00 p.m. through May 14, 2026.
- Absentee and Early Mail ballot applications are available for eligible voters who are unable to vote at the polls on May 19th. Applications can be downloaded from the Highland website at this link**: https://www.highland-k12.org/resources/news-and-announcements**

Absentee Ballot / 2026 Absentee Ballot Information (highland-k12.org)

Additional information regarding absentee ballots can also be found on the website.

Absentee and Early Mail Ballots must be returned to

the Central Office or Voting Poll by 5 pm on May 19, 2026.

Highland CSD Budget Vote 2026-2027



- **Voter Qualifications:**
  - ✓A United States citizen
  - ✓Registered to vote
  - ✓18 years of age or older
  - ✓A resident of Highland Central School District for at least 30 days, immediately prior to the vote
  - ✓Not otherwise prohibited from voting under the provisions of Section 5-106 of the Election Law (e.g. a person who had been adjudged to be mentally incompetent)

✎For more information, please contact the District Clerk, Lisa Cerniglia at:

845-691-1005, or by Email at: lcerniglia@highland-k12.org