
HIGHLAND FALLS-FORT MONTGOMERY
CENTRAL SCHOOL DISTRICT



2024-2025 Proposed Budget

Budget Vote – May 21, 2024
Highland Falls Intermediate School

Highland Falls-Fort Montgomery C.S.D.
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Board of Education:

Anne Lawless
Board President

Faith Aprilante
Board Vice-President

Aaron Falk
Board Member

Trish Kinney
Board Member

Gus Koutsourades
Board Member

Gabe O'Connell
Board Member

Kristen O'Dell
Board Member

Erik Mitchell
West Point Liaison

Dawn Lent
District Clerk

Budget Vote – May 16, 2023
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Central Office Administrators:

Michael McElduff
Superintendent of Schools

Christopher J. Carballo
Assistant Superintendent for Business

Rachel Adelstein
Assistant Superintendent for Curriculum, Instruction & Technology

District Administrators:

Robin Haberman
Principal, James I. O'Neill High School

Yashira Maldonado
Principal, Highland Falls Intermediate School

Jacqueline Rodriguez
Principal, Fort Montgomery Elementary School

Thomas Breitfeller
Asst. Principal, James I. O'Neill High School

Felicia Williams-Kelly
Asst. Principal, Highland Falls Intermediate School

Beth Hordines
Director of Pupil Personnel Services

Bryan Wilson
Director of Athletics

Christopher Kirwan
Director of Facilities

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**HIGHLAND FALLS-FORT MONTGOMERY CENTRAL SCHOOL DISTRICT
Highland Falls, New York 10928**

LEGAL NOTICE OF ANNUAL MEETING

**NOTICE TO THE QUALIFIED VOTERS OF HIGHLAND FALLS-FORT
MONTGOMERY CENTRAL SCHOOL DISTRICT, TOWN OF HIGHLANDS,
COUNTY OF ORANGE, STATE OF NEW YORK.**

NOTICE IS HEREBY GIVEN AS FOLLOWS:

That the Board of Education of the Highland Falls-Fort Montgomery Central School District, Orange County, New York State, will hold a Public Hearing on the Budget of the qualified voters of the School District at the James I. O'Neill High School, 21 Morgan Road, Highland Falls, NY on Thursday May 9, 2024, at 6:00 pm for the purpose of presenting the budget document for the 2024-2025 school year .

That a copy of the statement of the amount of money which will be required for school district purposes during the 2024-2025 school year (the budget), exclusive of public monies, may be obtained by any resident of the district during business hours, between 8:00 am and 3:00 pm at each of the public schools in the district, in the office of the superintendent between 8:00 am and 4:00 pm, as well as at each public and free association library in the district, beginning May 7, 2024, except Saturdays, Sundays and/or holidays. The budget will also be posted on the district website. A Real Property Tax Exemption Report prepared in accordance with Section 495 of the Real Property Tax Law will be annexed to any budget of which it will form a part, and shall be posted on district bulletin board(s) maintained for public notices, as well as on the district's website.

That the Annual Meeting, Election and Budget Vote of the qualified voters of the Highland Falls-Fort Montgomery Central School District will be held on Tuesday, May 21, 2024, at the Highland Falls Intermediate School, 52 Mountain Avenue, Highland Falls, NY, between the hours of 6:00 am and 9:00 pm when the polls will be open for the purpose of voting by voting machine:

- A. To elect two (2) members to the Board of Education, as follows:
 - 1. One member for a term of three (3) years to fill the vacancy caused by the expiration of the term of Mr. Aaron Falk whose term will expire on June 30, 2024; and

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2. One member for a term of three (3) years to fill the vacancy caused by the expiration of the term of Mrs. Kristen O'Dell, whose term will expire on June 30, 2024;
- B. To vote upon the adoption of the Budget of the School District for the 2024-2025 school year and to authorize the requisite portion thereof to be raised by taxation on the taxable property of the school district.

That petitions for nominating candidates for the office of Member of the Board of Education must be filed with the District Clerk by no later than 5:00 pm on Monday, April 22, 2024, in the form and manner prescribed by Section 2018 of the Education Law. Nominating petitions must be signed by at least 25 qualified voters of the District, shall state the name and residence address of each signer, as well as the name and residence address of the candidate. Petition forms may be obtained at the Office of the District Clerk at James I. O'Neill High School, 21 Morgan Road, Highland Falls, NY during regular business hours, 8:00 am to 4:00 pm.

That personal registration of voters is required pursuant to Section 2014 of the Education Law. If an eligible voter is currently registered to vote with the Orange County Board of Elections, they are also eligible to vote in this election and vote. All other persons who wish to vote must register with the County or the district's Board of Registration.

That the Board of Registration will meet on Saturday, May 11, 2024 between the hours of 10:00 am and 2:00 pm at the Highland Falls Library, 298 Main Street, Highland Falls, NY for the purpose of preparing the register of the school district for the election and vote to be held on May 21, 2024, at which time any person shall be entitled to have their name placed upon such register if they are known or proven to the satisfaction of the Board of Registration to be then or thereafter entitled to vote.

That the Register of Voters so prepared, including the names of Military Voters who submit a valid military voter registration, shall be filed in the Office of the District Clerk and shall be open for inspection by any qualified voter of the district between the hours of 8:00 am and 4:00 pm, on each of the five days prior to the election and vote, except Saturday and Sunday. Said register will be open for inspection at the polling place on the date of the election and vote.

AND FURTHER NOTICE IS HEREBY GIVEN that Early Mail Ballots and Absentee Ballots will be available for this election and vote. Applications for Early Mail Ballot and Absentee Ballots may be obtained at the office of the District Clerk, James I. O'Neill High School, 21 Morgan Road, Highland Falls, NY. The application for Early Mail Ballot or Absentee Ballot must be received by the District Clerk no more than thirty (30) days and at least seven (7) days prior to the election if the ballot is to be mailed to the

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voter, or the day before the election if the ballot will be picked up personally by the voter or the voter's designated agent set forth in the application at the District Clerk's office. Early Mail Ballots and Absentee Ballots must be received at the office of the District Clerk by no later than 5:00 pm on the day of the election and vote, May 21, 2024. A list of all persons to whom Early Mail Ballots shall have been issued and a list of all persons to whom Absentee Ballots shall have been issued, as well as a list of all military voters to whom Military Ballots shall have been issued, will be available for inspection by qualified voters of the district at the District Clerk's office during regular business hours, 8:00 am to 4:00 pm, until the day of the election and vote. Any qualified voter may file a written challenge of the qualifications of a voter, whose name appears on any such list, stating the reasons for the challenge.

That Military Voters who are not currently registered to vote may apply to register as a qualified voter of the District by contacting the District Clerk at 21 Morgan Road, Highland Falls, NY 10928, Telephone (845) 446-9575, Ext. 1300 or email: dawn.lent@hffmcsd.org, to receive an application to register as a qualified voter of the District for the Annual Meeting on May 21, 2024.

The Military Voter may indicate their preference for receiving the registration application by mail, facsimile or email. The application to register must be received by the District Clerk no later than 5:00 P.M. on May 10, 2024. That Military Voters who are qualified voters of the District may obtain an application for a Military Ballot from the District Clerk at 21 Morgan Road, Highland Falls, NY 10928, Telephone (845) 446-9575, Ext. 1300 or email: dawn.lent@hffmcsd.org, by no later than 5:00 P.M. on April 25, 2024 and submit the completed application to the District Clerk by 5:00 P.M. on April 25, 2024. The Military Voter may indicate their preference for receiving the application for a military ballot by mail, by facsimile or email. Military Ballots will be mailed or otherwise distributed no later than 25 days before the election. Military Ballots must be returned by mail or in person and received by the District Clerk by 5:00 P.M. on election day.

Dawn Lent
District Clerk

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BUDGET HIGHLIGHTS

Total 2024-2025 Proposed Budget:	\$39,995,141
Total 2023-2024 Approved Budget:	\$39,036,276
Budget to Budget \$ Increase:	<u>\$ 958,865</u>
Budget to Budget % Increase:	2.46%

Estimated 2024-2025 Tax Levy:	\$11,688,233
Actual 2023-2024 Tax Levy:	\$11,469,172
Estimated Tax Levy Increase:	1.91%

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REVENUE SUMMARY

	<u>Projected</u> <u>2023-2024</u>	<u>Projected</u> <u>2024-2025</u>
<u>STATE AID</u> Operating Aid, Special Education Aid, Transportation Aid, Building Aid, BOCES Aid, Textbook Aid, etc.	\$18,114,523	\$19,302,020
<u>FEDERAL SOURCES</u> Nonresident tuitions, interest earnings, refunds of prior year expenses, E-rate, Impact Aid and West Point Tuition	\$9,402,581	\$8,904,888
<u>FUND BALANCE & RESERVES</u> Amount of fund balance and/or reserves applied to upcoming budget	\$50,000	\$100,000
<u>TAX LEVY</u> Amount levied and collected from property owners after all other revenues are considered	\$11,469,172	\$11,688,233
<i>TOTAL PROJECTED REVENUE</i>	\$39,036,276	\$39,995,141

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THREE PART BUDGET

New York State mandates that School Districts release their proposed annual budget in a three-part component format.

Administrative Component

Includes expenses for the board of education, central administration, supervision for instruction and curriculum development, legal services, central data processing, printing, insurance, BOCES administration and employee fringe benefits attributable to salaries included in these functions.

Instructional Program Component

Includes teaching expenses including salaries for regular and special education programs, programs for students with disabilities, occupational education, school library and audiovisual, attendance, guidance, health services, social workers, pupil personnel services, co-curricular activities, interscholastic athletics, pupil transportation, transfer to special aid fund and employee fringe benefits attributable to salaries included in these functions.

Capital Component

Includes the operation and maintenance of school buildings and facilities. Payment of principal and interest on district debt obligations and employee fringe benefits attributable to salaries included in these functions.

Component Summary:

	<u>2023-2024</u> <u>Budget</u>	<u>Percent of</u> <u>2023-2024</u> <u>Budget</u>	<u>Proposed</u> <u>2024-2025</u> <u>Budget</u>	<u>Percent of</u> <u>2024-2025</u> <u>Budget</u>
Administrative	\$ 3,515,048	9.0%	\$3,618,543	9.1%
Program	\$29,701,861	76.1%	\$30,570,947	76.4%
Capital	\$ 5,819,367	14.9%	\$5,805,651	14.5%
Total	\$39,036,276	100.0%	\$39,995,141	100.0%

Component budget summary is provided on the following pages.

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2024-2025 Three Part Budget – Administrative Component

Account	Description	Budget Amount
1010	BOARD OF EDUCATION	50,052
1040	DISTRICT CLERK	8,000
1060	DISTRICT MEETING	18,159
1240	CHIEF SCHOOL ADMINISTRATOR	335,313
1310	BUSINESS ADMINISTRATION	466,095
1320	AUDITING	57,000
1330	TAX COLLECTION	750
1420	LEGAL	100,000
1430	PERSONNEL	67,057
1460	RECORDS MANAGEMENT OFFICER	3,100
1625	SECURITY	214,137
1670	CENTRAL PRINTING & MAILING	10,126
1680	CENTRAL DATA PROCESSING	31,847
1910	UNALLOCATED INSURANCE	200,000
1920	SCHOOL ASSOCIATION DUES	25,050
1981	BOCES ADMINISTRATIVE COST	355,464
2010	CURRICULUM DEVELOPMENT & SUPERVISION	187,300
2020	SUPERVISION - REGULAR SCHOOL	893,157
9000s	BENEFITS (Retirement, Social Security, etc.)	250,408
9060	HOSPITAL & MEDICAL INSURANCE	343,526
Totals for Administrative Components:		3,618,543

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2023-2024 Three Part Budget – Program (Instructional) Component

Account	Description	Budget Amount
2110	REGULAR SCHOOL	8,847,642
2250	PROGRAMS FOR HANDICAPPED CHILDREN	7,502,321
2280	OCCUPATIONAL EDUCATION GR 10-12	522,329
2330	SPECIAL SCHOOLS	3,500
2610	SCHOOL LIBRARY & AUDIOVISUAL	233,108
2630	COMPUTER ASSISTED INSTRUCTION	1,370,741
2805	ATTENDANCE - REGULAR SCHOOL	129,596
2810	GUIDANCE - REGULAR SCHOOL	594,516
2815	HEALTH SERVICES - REGULAR SCHOOL	260,254
2825	SOCIAL WORK SERVICES - REGULAR SCHOOL	265,935
2850	CO-CURRICULAR SERVICES	247,438
2855	INTERSCHOLASTIC ATHLETICS	580,248
5510	DISTRICT TRANSPORTATION SERVICES	125,670
5540	CONTRACT TRANSPORTATION	3,429,916
9000s	BENEFITS (Retirement, Social Security, etc.)	2,782,417
9060	HOSPITAL & MEDICAL INSURANCE	3,558,312
9901	TRANSFERS TO OTHER FUNDS	62,000
Totals for Program Components		30,570,947

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2023-2024 Three Part Budget – Capital Component

Account	Description	Budget Amount
1620	OPERATION OF PLANT	2,291,614
1621	MAINTENANCE OF PLANT	541,100
1930	JUDGMENTS & CLAIMS	5,000
9000s	BENEFITS (Retirement, Social Security, etc.)	341,883
9060	HOSPITAL & MEDICAL INSURANCE	500,194
9711	SERIAL BONDS - SCHOOL CONSTRUCTION	1,373,575
9731	BOND ANTICIPATION NOTES	752,284
Totals for Capital Components:		5,805,651

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PROPERTY TAX REPORT CARD

Chapter 97 of the Laws of 2011 requires school districts to report data elements necessary to calculate a Property Tax Levy Limit and amends requirements concerning reporting elements on the Property Tax Report Card. Required reporting elements from the tax levy limit calculation include:

- tax levy limit (without including the levy for permissible exclusions from the tax levy limit)
- permissible exclusions from the tax levy limit
- proposed tax levy (not including the levy for permissible exclusions from the tax levy limit), and
- total proposed tax levy (including any proposed levy above the tax levy limit and the levy for permissible exclusions from the tax levy limit).

In addition to the proscribed elements listed above, NYSED has required districts to capture an estimate of the school districts anticipated ending reserve fund balance on June 30 of the current Fiscal Year. NYSED is aware that there are quite often significant changes between the end of the third quarter and the year-end balances. This new requirement is for districts to provide context and transparency.

Each of these elements is discussed in greater detail below.

Subdivision 7 of Section 1608 and Sections 1716(7), and 2601-a (3) of the Education Law require each year, commencing with the proposed budget for the two thousand-two thousand one school year, the trustee or board of trustees shall prepare a property tax report card, pursuant to regulations of the commissioner, and shall make it publicly available by transmitting it to local newspapers of general circulation, appending it to copies of the proposed budget made publicly available as required by law, making it available for distribution at the annual meeting, and otherwise disseminating it as required by the commissioner. Such report card shall include:

- the amount of total spending and total estimated school tax levy that would result from adoption of the proposed budget and the percentage increase or decrease in total spending and total school tax levy from the school district budget for the preceding school year, and

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- the district’s tax levy limit determined pursuant to section two thousand twenty-three-a of this title, and the estimated school tax levy, excluding any levy necessary to support the expenditures pursuant to subparagraphs (i) through (iv) of paragraph i of subdivision two of section two thousand twenty-three-a of this title, that would result from adoption of the proposed budget; and
- the projected enrollment growth for the school year for which the budget is prepared, and the percentage change in enrollment from the previous year; and
- the percentage increase in the consumer price index, from January first of the prior school year to January first of the current school year. A copy of the property tax report card prepared for the annual district meeting shall be submitted to the department in the manner prescribed by the department by the end of the business day next following approval of the report card by the trustee or board of trustees, but no later than twenty-four days prior to the statewide uniform voting day. The department shall compile such data for all school districts whose budgets are subject to the vote of the qualified voters and shall make such compilation available electronically at least ten days prior to the statewide uniform voting day.
- the estimated amount of the appropriated fund balance, the reserved fund balance, and the retained unreserved, unappropriated (undesignated) fund balance and its percentage of the total proposed budget, and the actual amount and percentage of the unappropriated, unreserved fund balance retained in the previous year.

Data Elements on the Property Tax Report Card

TOTAL PROPOSED SPENDING:

Total spending shall mean the total amount appropriated under the school district budget for the school year.

TOTAL PROPOSED SCHOOL YEAR TAX LEVY, INCLUDING LEVY TO SUPPORT LIBRARY DEBT:

As shown on the Office of the State Comptroller Real Property Tax Calculation Form on Page 2:

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- **Proposed Levy for FYE 06/30/2023, plus any levy for library debt added above (District must make this calculation, if applicable)**

For 2022-23, Column A, report the actual levy for school purposes authorized by the trustee, board of trustees or board of education, plus any levy for library debt.

PERMISSIBLE EXCLUSIONS TO THE SCHOOL TAX LEVY LIMIT:

As calculated on the Office of the State Comptroller Real Property Tax Calculation Form and shown on Page 2:

- Total Exclusions

PROPOSED SCHOOL YEAR TAX LEVY, NOT INCLUDING LEVY FOR PERMISSIBLE EXCLUSIONS TO THE SCHOOL TAX LEVY LIMIT OR LEVY TO SUPPORT LIBRARY DEBT:

As shown on the Real Property Tax Calculation Form on Page 2:

- Proposed Levy for FYE 06/30/24
- , less Total Exclusions above and less any levy for library debt added above (district makes this adjustment)

For 2023-24, Column A, report the actual levy for school purposes authorized by the trustee, board of trustees or board of education.

SCHOOL TAX LEVY LIMIT, NOT INCLUDING LEVY FOR PERMISSIBLE EXCLUSIONS:

As calculated on the Office of the State Comptroller Real Property Tax Calculation Form and shown on Page 2:

- Total Levy Limit Before Exclusions

DIFFERENCE (POSITIVE VALUE REQUIRES 60.0% VOTER APPROVAL):

Form will automatically calculate the difference between the proposed tax levy without exclusions or library debt and the tax levy limit without exclusions or library debt. If the proposed levy is higher than the tax levy limit, the budget needs to be approved by 60 percent or more of the eligible voters at the time of the vote.

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PUBLIC SCHOOL ENROLLMENT:

Enrollment of pupils as defined in subparagraph two of paragraph n of subdivision one of section 3602 of the education law. Pursuant to section 2856 of the education law, resident charter school pupils also should be included in the enrollment reported on the property tax report card. Do not include enrollment of pupils in pre-Kindergarten.

"Public school district enrollment" shall mean the sum of the number of children:

- on a regular enrollment register of a public school district on the date which enrollment for BEDS purposes is taken;
- eligible to receive home instruction in the school district on such date;
- for whom equivalent attendance must be computed pursuant to this subdivision on such date;
- with handicapping conditions who are residents of such district who are registered on such date to attend programs under the provisions of paragraph c of subdivision two of section forty-four hundred one of this chapter;
- eligible to receive educational services on such date but not claimed for aid pursuant to subdivision seven of section thirty-two hundred two of this chapter; and
- registered on such date to attend programs
- pursuant to subdivision two of section three hundred fifty-five of this chapter, or
- pursuant to an agreement between the city school district of the city of New York and Hunter College pursuant to section sixty-two hundred sixteen of this chapter.

FUND BALANCES:

For the 2024-25 Property Tax Report Card, report actual 2022-23 balances based upon the June 30, 2023 ending fund balance and estimated June 30, 2024 balances for the proposed 2024-25 budget year, as approved by the Board of Education.

Actual fund balances reported for 2023-24 are determined as follows:

Adjusted Restricted Fund Balance (old Reserved Fund Balance): Final June 30, 2023 amount, as reduced or increased, if applicable, after the adoption by the Board of Education of the estimated balance on the 2022-23 Property Tax Report Card.

Assigned Appropriated Fund Balance (old "Appropriated Fund Balance"): the actual amount listed on the tax warrant (August 2023).

Adjusted Unrestricted Fund Balance (old "Unreserved, Unappropriated" Fund Balance): the final amount retained as of June 30, 2024.

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Estimated fund balances reported for 2024-25 are as of the time of School Budget and Property Tax Report Card preparation:

Adjusted Restricted Fund Balance (old Reserved Fund Balance): The estimated June 30, 2024 final balance, which will be the 2024-25 school year beginning balance.

Assigned Appropriated Fund Balance (old “Appropriated Fund Balance”): the amount estimated for subsequent school years’ taxes.

Adjusted Unrestricted Fund Balance (old “Unreserved, Unappropriated” Fund Balance) the estimated final amount to be retained as of June 30, 2024. This is the fund balance amount that is limited by law to no more than 4% of the estimated total 2024-25 budget; however, during the year it may be used to increase reserves or be appropriated for unanticipated ordinary contingent expenses.

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2024-2025 PROPERTY TAX REPORT CARD	Budget Adopted for the 2023-24 School Year	Budget Proposed for the 2024-25 School Year	Contingency Budget for the 2024-25 School Year
Total Budgeted Amount, Not Including Separate Propositions	\$39,036,276	\$39,995,141	\$39,776,080
Increase/Decrease for the 2019-20 School Year		\$958,865	\$739,804
Percentage Increase/Decrease in Proposed Budget		2.46%	1.90%
Change in the Consumer Price Index		4.12%	
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$11,469,172	\$11,688,233	
B. Levy to Support Library Debt, if Applicable	NA	NA	
C. Levy for Non-Excludable Propositions, if Applicable	NA	NA	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	NA	NA	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$11,469,172	\$11,688,233	\$11,469,172
F. Total Permissible Exclusions	\$881,331	\$872,694	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$10,669,457	\$10,815,976	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$10,587,841	\$10,815,539	
I. Difference: (G – H); (Negative Value Requires 60.0% Voter Approval)	\$81,616	\$437	

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SCHEDULE OF RESERVE FUNDS

Reserve Type	Reserve Name	Reserve Description	3/31/24 Actual Balance (\$)	6/30/24 Estimated Ending Balance (\$)	Intended Use of the Reserve in the 2022-23 School Year
Capital	2004, 2015 & 2021 Capital Reserve Funds	To pay the cost of any object or purpose for which bonds may be issued.	8,810,146	7,808,291	Use funds for capital project approved on 3/28/23
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	100,000	100,000	To carry over into 2022/23
Tax Certiorari	Reserve for Tax Certiorari	To establish a reserve fund for tax certiorari settlements	280,001	285,000	To pay for Tax Certs placed against the district
Employee Benefit Accrued Liability	Reserve For Employee Benefits	For the payment of accrued 'employee benefits' due to employees upon termination of service.	417,748	420,000	To pay staff accrued sick and vacation time per contracts
Retirement Contribution	Reserve for Retirement	To fund employer retirement contributions to the NYS ERS	400,000	405,000	To offset future ERS contributions if needed
Retirement Contributions	Reserve for TRS Contributions	For employer retirement contributions to TRS	606,041	615,000	To offset future TRS contributions if needed

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2022-2023 FUND BALANCES

	Actual 2022-23	Estimated 2023-24
Adjusted Restricted Fund Balance	\$10,614,736	\$8,100,000
Assigned Appropriated Fund Balance	\$0	\$0
Adjusted Unrestricted Fund Balance	\$4,091,978	\$4,100,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	10.48%	10.25%

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ADMINISTRATIVE COMPENSATION INFORMATION

Pursuant to Chapter 474 of the Laws of 1996

Chapter 474 of the Laws of 1996 and Education Law section 1608 required that the State Education Department prepare a statewide compilation of the salaries and other personnel costs of certain school administrators and make it available to all interested parties.

Listed here are data, provided by school districts, of the salaries, employee benefits and other forms of remuneration for superintendents of schools (Type 1), deputy, assistant or associate superintendents (Type 2) and the salaries of any other certified school administrators or supervisors (Type 3) who are budgeted to be paid at or above a certain level (\$169,000 for 2024-25).

This listing refers to information budgeted in May 2024 and expected to be paid in 2024-25 and applies to a particular position in a school district, not necessarily a particular individual.

Title	Salary	Employee Benefits	Other Remuneration
Superintendent of Schools	\$195,000	\$61,695	\$7,500
Assistant Superintendent for Business	\$169,000	\$58,366	\$2,550
Assistant Superintendent for CIT	\$169,000	\$58,366	\$2,550

Three categories of remuneration are presented here. Taken together, they represent the total compensation provided for a particular position. The definition of each category is adapted from OMB circular A87, Cost Principles for State, Local and Indian Tribal Governments. The definitions are:

Salaries: The wages budgeted on an annual basis for the position. Districts should report the salaries of the superintendent, regardless of level, and of deputy, assistant or associate superintendents and other certified school administrators or supervisors paid in excess of the salary threshold of \$169,000.

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Fringe: Fringe benefits are allowances and services provided by employers as compensation in addition to regular salaries and wages. The cost of fringe benefits includes employer contributions for social security, employee life, health, unemployment and worker's compensation insurance, pension plan costs and other similar benefits allowable under established written policies. If a salary figure is provided for a Type 1 or Type 2 position, this item may not be \$0.

Other: The annualized monetary value of any and all forms of compensation not included under Salaries or Fringe for Type 1 or 2 positions. Examples include (but are not limited to) employer expenses for additional insurance and/or annuities, housing allowance, moving allowance, the personal use of a vehicle and/or residence, professional organization membership fees or dues, and other expenses. This item might be \$0, if the total compensation for a position was included in Salaries and Fringe above.

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NEW YORK STATE REPORT CARD DATA

The New York State Report Cards provide enrollment, demographic, attendance, suspension, dropout, teacher assessment, accountability, graduation rate, post-graduate plan, and fiscal data for public and charter schools, districts, and the State.

The New York State Report Card is an important part of the Board of Regents' effort to raise learning standards for all students. It provides information to the public on school/district enrollment and staff, student performance, and other measures of school and district performance. Knowledge gained from the report card on a school's or district's strengths and weaknesses can be used to improve instruction and services to students.

The New York State School Report Card for Highland Fall-Fort Montgomery C.S.D. is available upon request at the following web address:

<https://data.nysed.gov/essa.php?year=2023&instid=800000033963>

FISCAL ACCOUNTABILITY SUPPLEMENT INFORMATION

New York State Education Law and the Commissioner's Regulations require that certain expenditure ratios for general education and special education students be reported and compared with ratios for similar districts and all public schools.

The Fiscal Accountability Supplement can be found at the following web address:

<https://data.nysed.gov/expenditures.php?year=2022&instid=800000033963>

Please note, the link above connects to the 2021-2022 report, which is the most recent one available from the NY State Education Department.

Highland Falls-Fort Montgomery C.S.D.
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TAX EXEMPTION REPORTING REQUIREMENT INFORMATION

Chapter 258 of the Laws of 2008 added Section 495 to the Real Property Tax Law requiring counties, cities, towns, villages and school districts to attach to their tentative/preliminary budgets an exemption report. The measure is effective October 5, 2008 and applies to budgets for fiscal years commencing on and after that date.

The new exemption reports will provide taxpayers, policy makers, media and the general public with greater transparency on property tax exemptions and their effect on overall property taxes.

Exemptions are reductions in property taxes granted to certain groups of property owners (e.g., non-profits, seniors, veterans) and are paid for by increases in property taxes on all other taxpayers (except for the STAR exemption, which is funded directly by New York State). The new exemption reports will show, for each type of exemption, how much of the local property tax base has been removed from taxation.

This report can be found on the following pages.

Highland Falls-Fort Montgomery C.S.D. 2024-2025 Proposed Budget

NYS - Real Property System
County of Orange
Town of Highlands - 3336
Village of Highland Falls
SWIS Code - 333601

Assessor's Report - 2023 - Prior Year File
S495 Exemption Impact Report
School Detail Report

RPS221/V04/L001
Date/Time - 3/28/2024 09:30:58
Total Assessed Value 344,449,839
Uniform Percentage 69.35

Equalized Total Assessed Value 496,683,257

School District - 333601 Highland Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13500	TOWN - GENERALLY	RPTL 406(1)	5	1,492,863	0.30
13650	VG - GENERALLY	RPTL 406(1)	12	10,536,265	2.12
13800	SCHOOL DISTRICT	RPTL 408	3	9,245,855	1.86
14100	USA - GENERALLY	RPTL 400(1)	7	18,028,840	3.63
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	4	1,772,746	0.36
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	2	1,294,881	0.26
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	6	8,720,765	1.76
26100	VETERANS ORGANIZATION	RPTL 452	2	798,126	0.16
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	871,665	0.18
29350	TRUSTEES - HOSP, LIB, PLAYGROU	RPTL 438	2	1,232,011	0.25
41400	CLERGY	RPTL 460	2	4,326	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	5	16,935	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	4	602,523	0.12
41804	PERSONS AGE 65 OR OVER	RPTL 467	5	503,886	0.10
41834	ENHANCED STAR	RPTL 425	103	11,495,968	2.31
41854	BASIC STAR 1999-2000	RPTL 425	261	11,753,352	2.37
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	1	1,193,700	0.24
Total Exemptions Exclusive of System Exemptions:			426	79,564,707	16.02
Total System Exemptions:			0	0	0.00
Totals:			426	79,564,707	16.02

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

Highland Falls-Fort Montgomery C.S.D. 2024-2025 Proposed Budget

NYS - Real Property System
County of Orange
Town of Highlands
SWIS Code - 333689

Assessor's Report - 2023 - Prior Year File
S495 Exemption Impact Report
School Detail Report

RPS221/V04/L001
Date/Time - 3/28/2024 09:30:58
Total Assessed Value 510,239,447
Uniform Percentage 69.35

Equalized Total Assessed Value 735,745,417

School District - 333601 Highland Falls CSD

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13500	TOWN - GENERALLY	RPTL 406(1)	8	1,220,619	0.17
13800	SCHOOL DISTRICT	RPTL 408	2	12,709,013	1.73
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	2	4,248,450	0.58
14100	USA - GENERALLY	RPTL 400(1)	162	387,022,081	52.60
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	3	1,932,228	0.26
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	7	20,473,542	2.78
29350	TRUSTEES - HOSP, LIB, PLAYGROU	RPTL 438	1	327,181	0.04
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	4	13,548	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	3	385,509	0.05
41804	PERSONS AGE 65 OR OVER	RPTL 467	3	302,790	0.04
41834	ENHANCED STAR	RPTL 425	52	5,831,839	0.79
41854	BASIC STAR 1999-2000	RPTL 425	158	7,115,066	0.97
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	1	838,671	0.09
Total Exemptions Exclusive of System Exemptions:			406	442,220,507	60.11
Total System Exemptions:			0	0	0.00
Totals:			406	442,220,507	60.11

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

Highland Falls-Fort Montgomery C.S.D.
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NYS - Real Property System
County of Orange
Town of Woodbury - 3358
Village of Woodbury
SWIS Code - 335809

Assessor's Report - 2023 - Prior Year File
S495 Exemption Impact Report
School Detail Report

RPS221/V04/L001
Date/Time - 3/28/2024 09:30:58
Total Assessed Value 915,300
Uniform Percentage 29.30

Equalized Total Assessed Value 3,123,891

School District - 333601 Highland Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
14110	USA - SPECIFIED USES	STATE L 54	1	3,123,891	100.00
Total Exemptions Exclusive of System Exemptions:			1	3,123,891	100.00
Total System Exemptions:			0	0	0.00
Totals:			1	3,123,891	100.00

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____