

Highland Falls-Fort Montgomery C.S.D.
2026-2027 Proposed Budget

APPENDIX B:
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 on the following pages

Please note, the information provided is the 2021-2022 report, which is the most recent one available from the NY State Education Department.

HIGHLAND FALLS CSD

2021-22 School Year Financial Transparency Report

The tables below display per pupil expenditures for charter schools, traditional public schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

Economic and Student Characteristics

DISTRICT P-12 ENROLLMENT



987

NEEDS RESOURCE CATEGORY



Average Need

DISTRICT ABILITY TO RAISE LOCAL FUNDS IS



significantly less
than the average
district in the state

DISTRICT STUDENT NEEDS ARE



moderately less
than the state
average

Student Demographics

Enrollment	HIGHLAND FALLS CSD
All Students	949
Economically Disadvantaged	42%
Students with Disabilities	18%
English Language Learners	7%
» Race/Ethnicity	

Staffing Profile	HIGHLAND FALLS CSD
Student-to-Teacher Ratio	10
Teachers with Fewer than 4 years of Experience %	13%
Teachers with 4-20 Years of Experience %	66%

Staffing Profile	HIGHLAND FALLS CSD
Teachers with 21+ Years of Experience %	21%

Comparison: How do per pupil expenditures compare?

THIS SCHOOL ▼	DISTRICT OR DISTRICT OF LOCATION ▼	COUNTY AVERAGE ▼	STATEWIDE AVERAGE ▼
N/A	\$25,584.00	\$23,610.45	\$25,870.33

Report View One: How Much is Being Spent on Instruction and Administration?

For traditional school districts, school level data (entries A through D) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the particular charter school only. Entries E through H reflect central expenditures.

Total spending (entry I) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

School Cost(A-D) Central Cost(E-H) Combined Cost(I)

Report View One Per Pupil Expenditure Categories	HIGHLAND FALLS CSD
✓ A. Instruction (A1 + A2 + A3 + A4)	
A1. Classroom Salaries	\$9,466.85
A2. Other Instructional Salaries	\$1,375.71
A3. Instructional Benefits	\$3,813.79
A4. Professional Development	\$43.40
GROUP A TOTAL	\$14,699.75
✓ B. Administration (B1 + B2 + B3)	
B1. School Administrative Salaries	\$927.42
B2. School Administrative Benefits	\$326.21

Report View One Per Pupil Expenditure Categories	HIGHLAND FALLS CSD
B3. Other School Administrative Expenditures	\$27.36
GROUP B TOTAL	\$1,280.99
✕ C. All Other Spending (C1 + C2 + C3)	
C1. All Other Salaries	\$723.84
C2. All Other Benefits	\$254.60
C3. All Other Non-personnel Expenditures	\$1,136.60
GROUP C TOTAL	\$2,115.04
D. Total School Level (A + B + C)	\$18,095.78
✕ E. Central Instruction (E1 + E2 + E3 + E4)	
E1. Classroom Salaries	\$0.00
E2. Other Instructional Salaries	\$345.69
E3. Instructional Benefits	\$121.59
E4. Professional Development	\$38.47
GROUP E TOTAL	\$505.76
✕ F. Central Administration (F1 + F2 + F3)	
F1. Central Administrative Salaries	\$1,840.60
F2. Central Administrative Benefits	\$647.42
F3. Other Central Administrative Costs	\$57.43
GROUP F TOTAL	\$2,545.44
✕ G. All Other Central Spending (G1 + G2 + G3)	
G1. All Other Salaries	\$0.00
G2. All Other Benefits	\$1,183.81
G3. All Other Non-personnel Costs	\$3,253.43
GROUP G TOTAL	\$4,437.24
H. Total Central Costs	\$7,488.44
I. Total Spending (D + H)	\$25,584.22

Report View Two: How are the Local/State and Federal Funds Spent?

Report View Two presents the same expenditures reported in View One, but disaggregates that spending by local/state/federal/other revenue source.

For traditional school districts, school level data (entries J and K) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the charter school. Entries L and M reflect central expenditures.

Total spending (entry N) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

School Cost(Pre-J—K)

Central Cost(Pre-L—M)

Combined Cost(N)

Report View Two Per Pupil Expenditure Categories	HIGHLAND FALLS CSD
J. Total School Level Local/State Spending	\$16,860.17
✕ K. Total School Level Federal Spending	
K1. Federal Title I Part A	\$167.89
K2. Federal Title II Part A	\$0.00
K3. Federal Title III Part A	\$0.00
K4. Federal Title IV Part A	\$10.67
K5. IDEA	\$258.59
K6. All Other Federal	\$145.37
K7. Federal CARES/CCRRSA/ARP	\$653.09
GROUP K TOTAL	\$1,235.61
L. Total Central Level Local/State Spending	\$7,437.55
M. Total Central Level Federal Spending	\$50.89
N. Total Spending (J + K + L + M)	\$25,584.22

Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas?

Program Area Details in entries O through Z represent subsets of spending in Report View One and Report View Two. Five program areas are broken out. To calculate per pupil expenditures P-12 enrollment is used for pupil services, community schools programs, and BOCES services. Enrollments for the program areas are used for special education, ELL services, and prekindergarten.

Entries O through T represent school level expenditures. For charter schools, data represents per pupil expenditures in each of category in the selected school. For traditional school districts, data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central expenditures.

School Cost(O-T) Central Cost(U-Z)

⌵	Program Detail Areas
	Program areas are included within the above School Level Expenditures (Row D) and Central Costs (Row H)
School Level	HIGHLAND FALLS CSD
O. Special Education	\$10,677.41
P. ELL/MLL Services	\$0.00
Q. Pupil Services	\$1,655.51
R. Community Schools Programs	\$0.00
S. BOCES Services	\$696.95
T. Prekindergarten	\$9,198.97
Central Level	
U. Special Education	\$0.00
V. ELL/MLL Services	\$0.00
W. Pupil Services	\$740.87
X. Community Schools Programs	\$0.00
Y. BOCES Services	\$1,180.41
Z. Prekindergarten	\$0.00

Exclusions: What Other Spending is not Included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: transportation, tuition, debt service, and other.

“Other Exclusions” include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

Excluded Expenditures	HIGHLAND FALLS CSD
1. Transportation	\$2,633,004.90
2. Charter School Tuition	\$0.00
3. Other Tuition	\$1,114,903.01
4. Debt Service	\$1,973,898.78
5. Other	\$5,084,047.90
Percent Excluded from Total	30%
Total Expenditures	\$36,057,481.00

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APPENDIX C:
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.

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	1,673,076	0.30
13650	VG - GENERALLY	RPTL 406(1)	12	11,808,177	2.13
13800	SCHOOL DISTRICT	RPTL 408	3	10,361,992	1.87
14100	USA - GENERALLY	RPTL 400(1)	7	20,205,236	3.64
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	4	1,986,748	0.36
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	2	1,451,195	0.26
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	6	9,773,514	1.76
26100	VETERANS ORGANIZATION	RPTL 452	2	894,473	0.16
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	976,891	0.18
29350	TRUSTEES - HOSP, LIB, PLAYGROU	RPTL 438	3	1,427,481	0.26
41400	CLERGY	RPTL 460	1	2,424	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	7	22,260	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	140,554	0.03
41804	PERSONS AGE 65 OR OVER	RPTL 467	6	689,343	0.12
41834	ENHANCED STAR	RPTL 425	91	10,661,413	1.92
41854	BASIC STAR 1999-2000	RPTL 425	224	9,219,840	1.66
Total Exemptions Exclusive of System Exemptions:					14.66
			376	81,294,617	
Total System Exemptions:					0.00
			0	0	
Totals:					14.66
			376	81,294,617	

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: _____

Equalized Total Assessed Value 826,719,145

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)	8	1,367,970	0.17
13800	SCHOOL DISTRICT	RPTL 408	2	14,243,213	1.72
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	2	4,922,915	0.60
14100	USA - GENERALLY	RPTL 400(1)	162	433,742,417	52.47
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	3	2,165,482	0.26
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	7	22,945,056	2.78
29350	TRUSTEES - HOSP, LIB, PLAYGROU	RPTL 438	1	366,677	0.04
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	8	25,440	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	4	618,294	0.07
41804	PERSONS AGE 65 OR OVER	RPTL 467	3	305,996	0.04
41834	ENHANCED STAR	RPTL 425	52	6,134,461	0.74
41854	BASIC STAR 1999-2000	RPTL 425	129	5,309,640	0.64

Total Exemptions Exclusive of System Exemptions:

492,147,561

59.53

Total System Exemptions:

0

0.00

Totals:

492,147,561

59.53

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:

Equalized Total Assessed Value 3,330,786

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	3,330,786	100.00
Total Exemptions Exclusive of System Exemptions:					
			1	3,330,786	100.00
Total System Exemptions:					
			0	0	0.00
Totals:					
			1	3,330,786	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: _____

