

### 3.13 School District Services

#### 3.13.1 Existing Conditions

The Webutuck Central School District (aka Northeast Central School District) serves portions of the Towns of Amenia, Northeast, Dover, Washington and Stanford and includes the project site. The majority of students, approximately 85% combined, come from the Towns of Amenia and Northeast. The district consists of five schools: Millerton Elementary School (Pre-K and Alternate Center for Education), Amenia Elementary School (Kindergarten through 2<sup>nd</sup> grade), Webutuck Elementary School (3<sup>rd</sup> grade through 5<sup>th</sup> grade), Eugene Brooks Middle School (6<sup>th</sup> grade through 8<sup>th</sup> grade) and Webutuck High School (9<sup>th</sup> grade through 12<sup>th</sup> grade). The middle school and high school are housed in the same building. Webutuck Elementary School is located adjacent to the Middle and High School Building<sup>1</sup>. A map of the facilities is shown in Figure 23-B in Section 3.14 of this DEIS.

Enrollment levels by grade and school building, as reported in the School District Report Card, included in Appendix S, are indicated in Table 3-55 and Table 3-56.

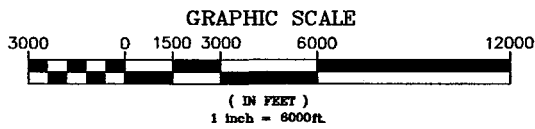
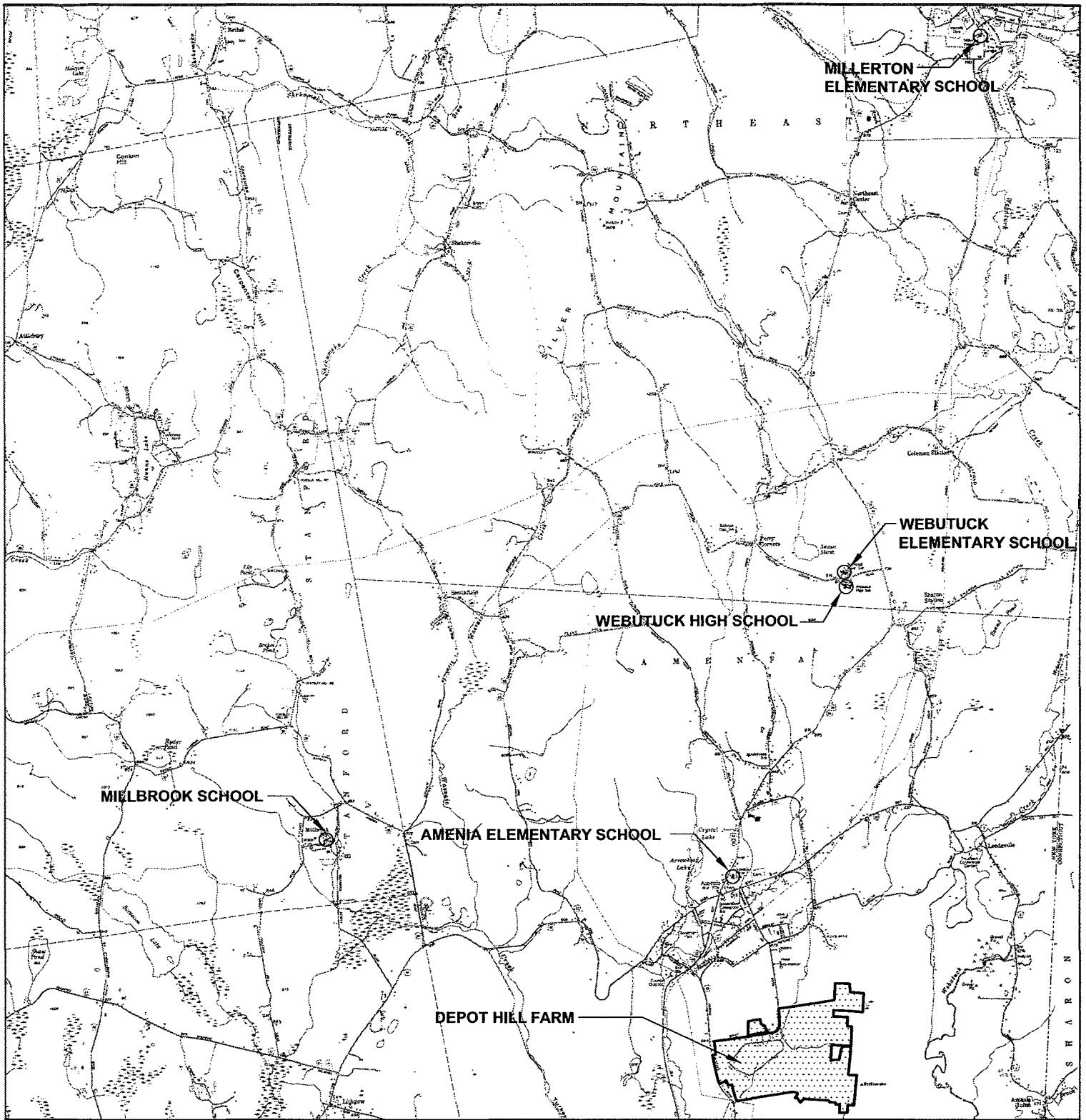
Grade	2002-2003*	2003-2004*	2004-2005*	2005-2006**	2006-2007
Pre-K	0	0	0	17	0
K	45	67	51	57	52
1	67	50	75	58	56
2	55	71	44	75	53
3	72	58	69	55	73
4	67	71	66	64	49
5	59	69	70	75	68
6	75	56	61	79	72
Ungraded Elementary	5	4	8	3	0
7	77	68	56	65	70
8	90	76	70	62	69
9	80	103	96	83	61
10	72	65	76	83	81
11	66	53	60	78	79
12	46	64	51	54	77
Ungraded Secondary	0	12	18	0	6
Total K-12	876	887	871	904 (891 in k-12)	866*****  902*** (881 in k-12)****
* New York State District Report Card Comprehensive Information Report, 3/1/06					

<sup>1</sup> <http://www.webutuckschools.org>

\*\* *New York State District Report Card Comprehensive Information Report, Accountability and Overview Report, 2005-06, May 2007.* According to this report, enrollment is based on the number of students attending school on Basic Educational Data System (BEDS) day, which is typically the first Wednesday of October (p. 1).  
 \*\*\* *Town of Amenia Comprehensive Plan Update, 3/12/07.*  
 \*\*\*\* *2007-08 Foundation Aid Output Report, base year enrollment from 2006-07.* This enrollment number is not used in previous year's Operating Aid Calculations, it is not the BEDS value for that year.  
 \*\*\*\*\* *BEDS value, New York State District Report Card Comprehensive Information Report, Accountability and Overview Report, 2006-07, July 2008.*

	Academic Year				Average enrollment by school, 2002/3 - 2005/6	School Capacity**	Excess Capacity, based on Average enrollment
	2002-2003	2003-2004	2004-2005	2005-2006			
Millerton	0	0	0	17	17*	234	217
Amenia	167	188	170	190	179	279	100
Webutuck Elementary	198	198	205	194	199	432	233
Eugene Brooks	242	200	187	202	208	344	136
Webutuck High	264	285	283	298	283	490	207
Ungraded Elementary	5	4	8	3	5	n/a	n/a
Ungraded Secondary	0	12	18	0	8	n/a	n/a
<b>TOTAL</b>	<b>876</b>	<b>887</b>	<b>871</b>	<b>904</b>	<b>899</b>	<b>1,771</b>	<b>893</b>
* Only 2005-2006 school year is counted for enrollment at Millerton School. ** Capacity confirmed via telephone conversation with District Clerk, June 06, 2008.							

While enrollment in the district had increased by approximately 3.2% between the 2002-03 school year and the 2005-06 school year, various pupil counts used by the New York State Department of Education to calculate annual district aid have indicated declining enrollment between 2005/06 and the 2007/08 school years. Since 2000/01, enrollment has declined, on average, 2% to 2.4% per year. The Town of Amenia's comprehensive plan notes the decline in enrollment on pages 41, 78 and 79. Table 3-57 compiles three different types of pupil count used by the NYS Department of Education in determining state aid. These values, while different than the BEDs data reported in the School District Report Cards, demonstrates a downward trend in enrollment.



# DEPOT HILL FARM

TOWN OF AMENIA

DUTCHESS COUNTY

**CRAWFORD & ASSOCIATES**  
ENGINEERING, P.C.  
551 Warren Street, Hudson New York 12534

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## SCHOOL DISTRICT MAP

DATE  
03/27/07

SCALE  
1"=6000'

DRAWN BY: EOB  
DESIGNED BY: EOB  
CHECKED BY: BKN  
APPROVED BY: BKN

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DRAWING:  
FIGURE 23.B

	Academic Year								average annual % change
	2000- 2001	2001- 2002	2002- 2003	2003- 2004	2004- 2005	2005- 2006	2006- 2007	2007- 2008	
PUPIL COUNT									
TWPU <sup>2</sup>	1,238	1,258	1,167	1,111	1,090	1,063	1,108	1,068	-2.02%
ADM <sup>3</sup>	1025.2	941.21	917.97	874.65	874.21	884.41	866.44	861.66	-2.41%
TWFPU <sup>4</sup> (calculated)	1036	956	928	891	893	899	878	873	-2.37%

In a discussion held on June 6, 2008, District Clerk Therese Trotter indicated that the district is not anticipating enrollment trends to change in the near future, and she expects that the 2% enrollment decrease will continue, barring major development. The Board of Education approved the Webutuck Central School District Long Range Facilities Plan on June 13, 2005.<sup>5</sup> This document outlines plans to consolidate the educational program for all grade levels, except for Kindergarten and Pre-K, at the central campus, and to reconfigure grade levels to make better use of space in the existing buildings. Long term plans include development and implementation of a central campus master plan that includes new construction and

<sup>2</sup> TWPU - Total Wealth Pupil Units. This is the pupil count used along with other wealth variables to measure the relative wealth of a district. Public school pupils who are residents of the district are counted. This is the sum of adjusted ADA (average daily attendance) for the year prior to the base year, aidable pupils with special educational needs, weighted publicly placed students with disabilities, and aidable pupils weighted for secondary school, excluding aidable pupils for summer school. It is a holdover from the Operating Aid calculations used prior to 2007. (*Handbook*)

<sup>3</sup> ADM - Average Daily Membership. This is a pupil count of the possible aggregate attendance, which is the total of the number of enrolled students that could have attended school on all days of session, divided by the number of days of session of students that could have attended school on all days of session, divided by the number of days in the session. It includes the possible aggregate attendance of all students in kindergarten through grade 12 (or equivalent ungraded programs), non-resident students (in-state and out of state) attending the district full time but not resident students enrolled full time in another district; Indian students that are residents of any portion of a reservation located wholly or partially in New York State; students living on federally owned land or property; students receiving home or hospital instruction (not home-schooled students, including students receiving instruction through a two-way telephone communication system); resident pupils attending a charter school; enrollment of pupils with disabilities in BOCES programs; attendance of students under the age of 21, not on a regular day school register in programs leading to a high school diploma or high school equivalency diploma; and attendance of dual enrolled nonpublic school students in career education, gifted and talented, and special education programs of the public school district as authorized by Section 3602-c of the Education Law. Attendance is weighted by the fraction of the school day that the student is enrolled in the public school programs. Dual Enrolled students with disabilities are further weighted at 1.41. (*Handbook*)

<sup>4</sup> TWFPU - Total Wealth Foundation Pupil Units. The sum of the (i) average daily membership for the year prior to the base year, plus (ii) the full-time equivalent enrollment of resident pupils attending public school elsewhere, less the full-time equivalent enrollment of nonresident pupils, plus (iii) the full-time equivalent enrollment of resident pupils attending a board of cooperative educational services (BOCES) full time. (*Handbook*)

<sup>5</sup> [www.webutuckschools.org/district/long\\_range.php](http://www.webutuckschools.org/district/long_range.php)

improvement of existing facilities. All grades except for Kindergarten and Pre-Kindergarten would be housed in the three schools that make up the central campus – Webutuck High School, Eugene Brooks Middle School and Webutuck Elementary School – while Kindergarten, Pre-Kindergarten, special education and some administrative and physical-plant functions would take place in the Amenia and Millerton Schools. Total enrollment for Grades 1 through 12 is approximately 850 to 900 (depending on the source) while capacity at the three main schools is currently 1,266 pupils.

According to the New York State Comptroller’s office, the “official” enrollment for the 2007-08 school year was 888. If enrollment continues to decrease at approximately 2% per year, in the absence of major development, enrollment would be expected to be 870 in 2008-09, 853 the following year, and 836 by 2010-11.

Transportation

As of July, 2007, there were 13 school bus routes operated by the school district; total distance traveled by district-owned transportation was 430,647 miles in 2005-2006. The district owns 19 buses.

Expenditures

According to the *Overview of District Performance in English Language Arts, Mathematics and Science and Analysis of Student Subgroup Performance for Northeast Central School District*, for 2004-2005 and released April 2006, [<http://www.emsc.nysed.gov/repcrd2005/overview-analysis/131101040004.pdf>], the district-wide total expenditure per pupil was \$15,832 in the 2003-2004 school year. This information was not published in the corresponding document for the 2005-2006 school year, published in 2007, or in the 2006-2007 edition, published July 2008. Under the straight per-capita model, based on the school budget for the 2006-2007 school year (\$18,099,303), divided by the number of enrolled pupils (902 pupils in 2006-2007), district-wide spending per pupil is estimated to have been \$20,066. Per-pupil spending in 2007-08 is estimated to have been \$21,214, based on enrollment of 904 and a total budget of \$19,171,904<sup>6</sup>.

	2006-07		2007-08		2008-09	
	amount	%	amount	%	amount	%
Administrative	\$1,603,131	8.9%	\$1,665,265	8.7%	\$1,769,457	8.8%
Program	\$13,446,482	74.3%	\$14,152,079	73.8%	\$14,730,209	73.2%
Capital	\$3,049,690	16.8%	\$3,354,560	17.5%	\$3,619,935	18.0%
TOTAL	\$18,099,303	100.0%	\$19,171,904	100.0%	\$20,119,601	100.0%
source: Webutuck Central School District "Budget News" (2007 and 2008) and "Budget Update"(2007)						

<sup>6</sup> Webutuck Central School District *Budget News* and *Budget Update*, 2007 & 2008.

Of the budget categories in Table 3-58, administrative and capital expenditures tend to be the least sensitive to the size of a student population, assuming population increases do not exceed the limitations of existing facilities and administrative capabilities. Program expenditures cover salaries of teachers, aides, nurses, counselors and other non-administrative staff; library, computer and media costs, student transportation (except for debt service on buses), and sports. Spending on the student-centered functions that comprise the school's program would be most greatly affected were there an increase in students with no corresponding increase in revenue, whatever its source.

**Budget Revenue Sources**

The school district has relied on the local property tax levy for approximately 57% of its budget in the last few years, while State Aid has accounted for approximately 32% and other funding sources have accounted for approximately 11% of the budget (see Budget News and WCSD budget, Appendix O-3). In Webutuck's 2007 Budget Update, it is noted that, in addition to state aid, the district actively seeks federal and state grants, and also has community support from local businesses' and booster clubs' fundraising activities. While the budget has increased by approximately 4.9% for the 2008-2009 school year, the property tax levy has increased by only 4.7% and state aid has increased by only 4.6%, as seen in Table 3-59.

<b>Table 3-59 Webutuck School District 2006-07 to 2008-09 Budget Revenue Sources</b>						
	2006-2007		2007-2008		2008-2009	
REVENUE SOURCES	Revenues	%	Revenues	%	Revenues	%
<b>TAX REVENUE</b>						
Real Property Tax Levy	\$10,267,727	56.7%	\$11,001,690	57.4%	\$11,523,653	57.3%
<b>NON-TAX REVENUE</b>						
State Aid	\$5,893,357	32.6%	\$6,085,518	31.7%	\$6,363,476	31.6%
Fund Balance, Grants, Interest, Other	\$1,938,219	10.7%	\$2,084,696	10.9%	\$2,232,473	11.1%
<b>TOTAL</b>	<b>\$18,099,303</b>	<b>100%</b>	<b>\$19,171,904</b>	<b>100%</b>	<b>\$20,119,601</b>	<b>100%</b>

Source: Webutuck Central School District, 2007 and 2008 Budget News, and 2007 Budget Update

**Property Tax Revenue**

Property taxes from the Town of Amenia contribute slightly more than half of the property tax revenue to the Webutuck School District. Dover's contribution is less than 0.3% of the budget. Please note that in Table 3-60, 2007 Tax Rolls, 2007-08 School Fiscal Year, below, the total Tax Levy from all five towns served by Webutuck schools is approximately 2% less than the property tax revenue reported in Table 3-59, Webutuck School District 2006-07 to 2008-09, Budget Revenue Sources, above.

Town	Taxable Assessed Valuation	Equalization Rate	Equalized Assessment	Tax Levy	Number of Residential Parcels (2006-07 FY)**
Amenia	\$520,729,663	100.0%	\$520,729,663	\$5,015,829	968
Dover	\$1,093,024	37.00%	\$2,954,118	\$34,804	6
Northeast	\$336,880,977	92.50%	\$364,195,650	\$3,992,702	963
Stanford	\$31,836,077	47.00%	\$67,736,334	\$734,757	40
Washington	\$42,243,788	100.0%	\$42,243,788	\$489,636	18
		total	\$997,859,553	\$10,267,728	
* Dutchess County Tax Rates Brochure, 2007 Tax Rolls, Fiscal Year ending 2008					
** NYS ORPS Municipal Profile, Dutchess County, Average Dutchess County Tax Bills, FY ending 2007 <a href="http://www.orps.state.ny.us/cfapps/MuniPro/osc/county/oscAvrtaxlevy.cfm">http://www.orps.state.ny.us/cfapps/MuniPro/osc/county/oscAvrtaxlevy.cfm</a> . This information is based on 2006 Assessment Rolls, and is not yet available for the 2007 tax rolls (2007-2008 school fiscal year).					

Property taxes from the Town of Amenia constituted approximately 48% of property tax revenue collected by the Webutuck School District for the 2006-07 school year, and approximately 52% of the property tax revenue collected for the 2007-08 school year. Amenia's total share of taxes increased by approximately 12% between the 2006-07 school year and the 2007-08 school year, as seen in Table 3-61, Town of Amenia Property Tax, Webutuck School District, below.

School District Fiscal Year	Tax Roll Year	Amenia Equalization Rate	Amenia School Tax Rate	Assessed Value, Amenia only	School Taxes Collected, Amenia only
2005 - 06	2005	67.00%	19.37	\$235,118,254	\$4,554,099
2006 - 07	2006	57.00%	21.17	\$236,861,345	\$5,015,829
2007 - 08	2007	100.00%	10.80	\$520,729,663	\$5,623,880
Source: Dutchess County Tax Rates Brochures, 2006 and 2007 Tax Rolls. Retrieved from: <a href="http://www.co.dutchess.ny.us/CountyGov/Departments/RealPropertyTax/12485.htm">http://www.co.dutchess.ny.us/CountyGov/Departments/RealPropertyTax/12485.htm</a> .					

Eleven residential properties were added to the tax rolls between these years. On average, residential parcels in the Town of Amenia saw a 11.81% increase in their individual tax bills, as seen in Table 3-62 Residential Parcels and Tax Levy by Town, Webutuck School District, below.

**Table 3-62  
Residential Parcels and Tax Levy by Town,  
Webutuck School District**

Town	Number of Residential Parcels			Residential School Tax Levy			Tax Levy per Residential Parcel		
	FY 2005-06	FY 2006-07	% change	FY 2005-06	FY 2006-07	% change	FY 2005-06	FY 2006-07	% change
Amenia	957	968	1.15%	\$3,661,445	\$4,091,492	11.75%	\$2,609	\$2,917	11.81%
Dover	6	6	0.00%	\$31,350	\$35,449	13.07%	\$3,778	\$4,255	12.63%
Northeast	951	963	1.26%	\$3,032,396	\$3,338,961	10.11%	\$2,111	\$2,298	8.86%
Stanford	38	40	5.26%	\$742,918	\$855,611	15.17%	\$14,339	\$15,689	9.41%
Washington	18	18	0.00%	\$358,766	\$466,042	29.90%	\$15,414	\$19,964	29.52%

Source: Average Residential Tax Bills by School District, FY Ending 2006 and 2007, retrieved from: <http://www.orps.state.ny.us/cfapps/MuniPro/osc/county/oscAvrtaxlevy.cfm>. This table reports residential properties only, while Table 3-61, above, reports taxes collected from all properties.

### State Aid

After property taxes, the second largest portion of the district's revenue comes from State Aid. According to the summary page for New York State's 2008-09 projected budget for the Webutuck District, in 2007-08, the district received \$5,704,687 in state aid, \$3,619,103 of which was Foundation Aid. Building and building reorganization aid accounted for \$1,054,612, and \$518,099 was allotted to Transportation Aid. BOCES and special service programs received \$289,352 in state aid, and the balance went to pre-kindergarten, books and media, hardware and technology programs<sup>7</sup>.

The district's projection for state aid for the 2008-09 year, \$6,363,476, is approximately \$398,000 less than the state's final budget projection for that year, \$5,964,905. According to the district clerk, this apparent discrepancy is due to projections of the number of students requiring excess aid for special education, which the district will be reimbursed for.

### 3.13.2 Potential Impacts

The proposal includes development of 137 new residential 4-bedroom single-family condominium units with an average purchase price not less than \$975,000. Although the project will be marketed heavily to second homeowners, the most conservative scenario of 100% full-time residency and additional students in the school district has been evaluated. Using multipliers developed by Rutgers University Center for Urban Policy Research for New York State,<sup>8</sup> the number of public-school enrollees, based on full-time occupancy for all households, was estimated, as well as a predicted grade level breakdown. The multipliers used to calculate new students are included in Appendix S, and Section 3.20 provides additional information

<sup>7</sup> <http://www.nysed.gov/STATEAID/DIST/legis08/cb/131101.HTML>

<sup>8</sup> *Residential Demographic Multipliers - Estimates of the Occupants of New Housing (Residents, School-Age Children, Public School-Age Children) by State, Housing Type, Housing Size, and Housing Price*. Prepared by: Robert W. Burchell, Ph.D., David Listokin, Ph.D., William Dolphin, M.A.; Center for Urban Policy Research/Edward J. Bloustein School of Planning and Public Policy; Rutgers, The State University of New Jersey, June 2006. See Appendix S

about demographics and Depot Hill Farm’s residents. Due to rounding, the grade-level breakdown produces a lower number of students when totaled than does the overall public school enrolled children estimate.

<b>Table 3-63 Projected New School-Age Children, by Grade-Level Group 100% Full-Time Occupancy</b>					
	K-2 grade	3-6 grade	7-9 grade	10-12 grade	TOTAL
demographic multiplier	0.24	0.32	0.19	0.11	
all public school enrolled children	33	44	26	15	119*
average new students per grade	11	11	8.67	5	9.15

\*Individual values may not add up to 119 due to rounding.

The projected enrollment in each school building is estimated in Table 3-64, Projected Enrollment by School Building, below. The maximum enrollment between 2002 and 2007 was used for each school because enrollment in each class can vary considerably from year to year, and although declining enrollment is anticipated, at any time, a larger-than-average class or cluster of classes can stress a single building unexpectedly. The proposed development would result in increased enrollment in the district that exceeds the average enrollment over the past several years by over 13%. Enrollment at individual schools may be expected to increase by a maximum of approximately 7% to 17%, if all 137 households are full-time residences.

<b>Table 3-64 Projected Total Enrollment by School Building 100% Full-Time Occupancy</b>						
	Maximum enrollment by school, 2002-2007	Capacity*	New Students Post-Occupancy	Maximum + New Students	Increase above average enrollment	Maximum Post-occupancy enrollment as % of capacity
Millerton	17	234	0	17	0%	
Amenia	190	279	33	223	17.37%	79.9%
Webutuck Elem	205	432	33	238	16.10%	55.1%
Eugene Brooks	242	344	30	272	12.40%	79.1%
Webutuck High	298	490	22	320	7.38%	65.3%
Ungraded Elementary	5		0	5	0%	
Ungraded Secondary	8		0	8	0%	
<b>TOTAL</b>	<b>899</b>	<b>1,771</b>	<b>119</b>	<b>1,018</b>	<b>13.24%</b>	<b>57.5%</b>

\* Capacity levels confirmed via telephone conversation with District Clerk, June 6, 2008.

The above scenario represents a conservative estimate of new students as a result of Depot Hill Farm. As noted above, it is expected that that many of the households will be part-time, and that these families will not have children enrolled in local public schools. Another scenario which assumes that 50% of the households are part-time, while the remaining 50% of households would be full-time residents, halving the number of new students expected. Table 3-65 provides a grade-level group breakdown of the number of school children anticipated with 69 full-time households, and 3-66 provides the estimated breakdown by school building.

	K-2 grade	3-6 grade	7-9 grade	10-12 grade	TOTAL
public school (assume 69 full-time households)	17	22	13	8	60
average new students per grade	5.67	5.5	4.33	2.67	

The projected enrollment in each school is provided in Table 3-66. Compared to recent years, the projected enrollment would exceed average enrollments in all buildings, but would still fail to exceed the highest enrollments of the past several years in all buildings but Webutuck Elementary.

	Average enrollment by school, 2002-2007	New Students Post- Occupancy	Average + New Students	Historical maximum enrollment by school, 2002-2007
Millerton	17	0	17	17
Amenia	179	17	196	190
Webutuck Elem	199	17	216	205
Eugene Brooks	208	15	223	242
Webutuck High	283	11	294	298
Ungraded Elementary	5	0	5	8
Ungraded Secondary	8	0	8	18
	899	60	959	978

The total capacity of all five district buildings is 1,771, while enrollment has been between 900 and 1,000 pupils over the last several years. The capacity of each school building far exceeds current enrollment levels, and despite a significant increase in enrollment projected, should all Depot Hill Farm residents be full-time, school district capacity would still not be exceeded. The District's long-term plan (which is expected to be implemented gradually, over the next two

decades) to centralize most school district functions and academic facilities in the existing campus that comprises the Webutuck Elementary, Eugene Brooks Middle and Webutuck High Schools, with a combined capacity of 1,266 students, would still accommodate the increased enrollment. The school's long-term plan also includes reconfiguration of grade levels, changes in the use of space based on educational goals, and capital improvements to implement the desired changes.

WCSD currently has 18, 22 and 20 children in the 3 kindergarten classes. Based on final enrollment, if those enrollments increased, a fourth 1<sup>st</sup>-grade class may become necessary for the next year, necessitating an additional teacher and classroom. However, as previously noted in this section, the District owns an additional school building in the Village of Millerton which is not currently being used for regular classrooms. A nonprofit community service agency has leased a portion of the building and the remainder are vacant classrooms. The building is currently served by WCSD bus routes. The possibility exists that if needed due to increased enrollment, this facility could be brought back into service for additional classroom space.

#### Potential Impact to School Aid

The anticipated impact to school aid is presented as a range that encompasses two ownership scenarios (fee-simple and condominium) and three occupancy scenarios (100% full-time, 50% full-time and 0% full-time), as well as two methods of assessing increased costs as a result of an increase in students. The range in predicted outcomes is the result of the variation in assumptions about whether new students will increase the need for district spending at a rate that is commensurate with the increased student body, or if new students can be accommodated by the district with minimal increases in spending.

The ownership scenarios affect the assessed value of the project, with homes owned as condominiums typically assessed at approximately 1/2 the value of comparable fee-simple-owned-homes. This, in turn, affects the property taxes generated and is reflected in measurements of school district wealth used in state aid calculations. The occupancy scenarios affect the number of new students enrolling in the district and factor into the school district wealth calculations used to determine state aid. Increased costs anticipated as a result of new enrollment is not assessed on a per-capita basis, but on a combination of "fixed" and "variable" costs. Fixed costs may include items such as heat or roof repair, which would be more or less constant regardless of enrollment (as long as increased enrollment doesn't require a new building to be built). Variable costs are those that are directly attributable to the number of students enrolled. The greater the costs attributable to pupil count, the greater the influence enrollment will have on total costs.

Table 3-67, below, illustrates the projected range of fiscal impacts for the Webutuck Central School District based on assumptions and methodologies employed by the Applicant's consultant and the Town's consultants. Each set of calculations has been performed for the three proposed occupancy scenarios, 0% full-time occupancy, 50% full-time occupancy and 100% full-time occupancy, as well as two potential forms of property ownership: fee-simple and condominium. The components of the fiscal impact calculations are broken out individually for each occupancy/ownership scenario. These components include the projected per-capita cost increases resulting from new students from Depot Hill Farm; the estimated loss in State Aid for the school district resulting from the development of Depot Hill Farm; and the projected net

increase in property tax revenues from the development. A discussion of each consultant methodology follows Table 3-67.

**Table 3-67  
Summary of Range of Fiscal Impacts for Various  
Occupancy and Ownership Scenarios at Depot Hill Farm**

	100% FT Condo	
	Depot Hill Farm Methodology	The Hudson Group Methodology
	Marginal Cost	THG Per Capita
Increased Cost	(\$1,016,586)	(\$2,076,074)
Decrease in State Aid	(\$123,725)	(\$123,725)
Net Tax Revenue Increase	\$711,840	\$711,840
<b>NET CHANGE</b>	<b>(\$428,471)</b>	<b>(\$1,487,959)</b>

	50% FT Condo	
	Depot Hill Farm Methodology	The Hudson Group Methodology
	Marginal Cost	THG Per Capita
Increased Cost	(\$533,140)	(\$1,046,760)
Decrease in State Aid	(\$298,153)	(\$298,153)
Net Tax Revenue Increase	\$711,840	\$711,840
<b>NET CHANGE</b>	<b>(\$119,453)</b>	<b>(\$633,073)</b>

	0% FT Condo	
	Depot Hill Farm Methodology	The Hudson Group Methodology
	Marginal Cost	THG Per Capita
Increased Cost	\$0	\$0
Decrease in State Aid	(\$378,648)	(378,648)
Net Tax Revenue Increase	\$711,840	\$711,840
<b>NET CHANGE</b>	<b>\$333,192</b>	<b>\$333,192</b>

	100% FT Fee Simple	
	Depot Hill Farm Methodology	The Hudson Group Methodology
	Marginal Cost	THG Per Capita
Increased Cost	(\$1,016,586)	(\$2,076,074)
Decrease in State Aid	(\$372,480)	(\$372,480)
Net Tax Revenue Increase	\$1,433,146	\$1,433,146
<b>NET CHANGE</b>	<b>\$44,080</b>	<b>(\$1,015,408)</b>

	50% FT Fee Simple	
	Depot Hill Farm Methodology	The Hudson Group Methodology
	Marginal Cost	THG Per Capita
Increased Cost	(\$533,140)	(\$1,046,760)
Decrease in State Aid	(\$515,675)	(\$515,675)
Net Tax Revenue Increase	\$1,433,146	\$1,433,146
<b>NET CHANGE</b>	<b>\$384,331</b>	<b>(\$129,289)</b>

	0% FT Fee Simple	
	Depot Hill Farm Methodology	The Hudson Group Methodology
	Marginal Cost	THG Per Capita
Increased Cost	\$0	\$0
Decrease in State Aid	(\$669,477)	(669,477)
Net Tax Revenue Increase	\$1,433,146	\$1,433,146
<b>NET CHANGE</b>	<b>\$763,669</b>	<b>\$763,669</b>

Depot Hill Farm Methodology

Taking the 2008-2009 WCSD budget of \$20,119,602 and dividing by 888 students results in total per pupil expenditures of \$22,657. A breakdown of the revenue components of the budget shows that of the \$20,119,602 budgeted, \$11,523,653 originates from local property taxes and \$8,595,949 is in the form of State Aid and other non-tax revenue sources. Dividing these figures by 888 students results in expenditures of \$12,977 per pupil funded by local property tax revenue and \$9,680 per pupil funded by State Aid and other non-tax revenue sources.

The Applicant's methodology includes not only the removal of non-property tax revenue from the per capita cost calculation, but also subtracts out those costs identified by Dr. Johns, WCSD

superintendent, as being fixed costs. Dr. Johns identified the following categories as fixed costs: Administration, Capital, Instructional Media, Pupil Services and Transportation (to the extent new bus lines are not needed). Dr. Johns identified school supplies and one new bus route as additional costs to the district expected due to increased enrollment. This analysis relies on Dr. Johns's thorough experience with and understanding of the fiscal components of the school district's expenditures. An analysis has been performed of the impact of the project on NYS Aid to the WCSD and the results of that reduction in school aid and the impact of declining enrollment is also discussed to complete the fiscal impact picture as described below.

In summary, the Applicant's per pupil cost attributable to local property tax revenues is derived through a multi-step process.

1. The 2008-09 budget is used as a baseline amount: \$20,119,602;
2. The total State Aid and other nontax revenues, totaling \$8,595,949 are subtracted out:  $\$20,119,602 - \$8,595,949 = \$11,523,653$ ;
3. The fixed cost budget items, identified by the District Superintendent, totaling \$4,564,592, are subtracted out:  $\$11,523,653 - \$4,564,592 = \$6,959,061$ ;
4. The \$6,959,061 figure is divided by the number of existing students in the WCSD (888), resulting in a per capita figure of \$7,837;
5. The per capita figure of \$7,837 is multiplied by the projected number of new students generated in each scenario to arrive at per capita cost totals;
6. New district costs are added in, totaling \$42,283 for the 100% FT occupancy scenario and \$21,420 for the 50% FT occupancy scenario for school supplies, as well as \$41,500 for a new bus route in both the 100% FT and 50% FT scenarios;
7. The total new district costs of \$83,783 for the 100% FT occupancy scenarios ( $\$42,283 + \$41,500$ ) and \$62,920 for the 50% FT occupancy scenarios ( $\$21,420 + \$41,500$ ) are then aggregated with the per capita costs to obtain the total marginal cost to the WCSD for each scenario. These totals equal \$1,016,586 for the 100% FT occupancy scenarios and \$533,140 for the 50% FT occupancy scenarios. With 119 pupils and 60 pupils respectively, the effective total per capita marginal costs are \$8,543 for the 100% FT scenarios and \$8,886 for the 50% FT scenarios.

The Applicant's identified per pupil costs must be understood within the context of another important component of the school district fiscal impact analysis: the estimated reduction in State Aid to the WCSD. In addition to accounting for the amount in new property tax revenues that would have to be collected to pay to educate each new student resulting from the Depot Hill Farm development, we have included the additional cost of the deduction in State Aid that would need to be offset by local tax revenue or other revenue sources. Among the various fiscal impact methodologies, the estimated loss in total State Aid (Foundation Aid, BOCES and Transportation Aid combined) ranges from \$123,725 to \$669,477.

#### The Hudson Group Methodology

The Town's consultant, The Hudson Group, prepared an analysis of variable and fixed costs, and provided it to the applicant; the relevant portion of the document is excerpted below:

**ANALYSIS OF VARIABLE AND FIXED COSTS  
OF THE WEBUTUCK SCHOOL DISTRICT  
FOR THE PROPOSED DEPOT HILL FARMS DEVELOPMENT**

Prepared by David Gaskell of The Hudson Group – 9-9-08

The data base used to examine the cost structure of the Webutuck School District is the 2006-07 STP-3 report filed with the State Education Department. This is a report that each school district must file each year providing the Education Department and the Office of the State Comptroller very detailed information on each school district. The full report is in excess of 200 pages.

The STP-3 Report contains information on many different funds. For the purposes of an expenditure analysis three funds are relevant and important. These funds are the General Fund, the Special Aid Fund, and the Food Services Fund. The expenditures totals for each of these funds in 2006-07 were as follows:

General Fund	\$ 17,334,747
Special Aid Fund	538,276
School Food Services Fund	336,921
	<b>\$ 18,209,944</b>

The School District's cost are very heavily weighted towards personal service cost. These costs include both salaries and employee benefits. The following table shows the importance of personal services costs to the School District.

	Personal Services	Non-Personal Services	Personal Services as % of Total Expenditures
General Fund	12,881,225	4,453,522	74.31
Special Aid Fund	337,168	201,108	62.64
Food Services Fund	167,653	169,268	49.76
<b>Total</b>	<b>13,386,046</b>	<b>4,823,898</b>	<b>73.51</b>

Personal service costs are thus 73.5% of total District costs. For the purposes of this analysis, the data from these three funds have been merged. However, the STP-3 compiles the expenditure data on personal services differently for the different funds. Employee benefits for the Special Aid Fund and the Food Services fund are included within each program category. However, in the General Fund the employee benefits are not shown by program category, but rather included as "undistributed amounts" within the General Fund portion of the STP-3 Report. For this analysis it was necessary to apportion the employee benefits among the various General Fund categories.

Of the \$ 12,881,225 in personal services in the General Fund, \$ 8,124,256 is for salaries and \$ 4,756,969 for employee benefits. The breakdown of employee benefit costs are as follows:

State retirement system	\$ 163,425
Teacher's retirement system	546,007
Social security	604,049
Workmen's compensation	90,893
Unemployment insurance	5,758
Health insurance	3,093,101
Union welfare benefits	136,621
Other benefits	117,115
	<b>\$ 4,756,969</b>

Employee benefits are 58.6% of salary costs. In the General Fund, instructional salaries totaled \$ 6,203, 877. The costs of the teacher's retirement system were distributed by program in proportion to the instructional salaries. The non-instructional salaries totaled \$ 1,920,379. The costs of the state retirement system were distributed by program in proportion to the non-instruction salaries. All other employee benefits were totaled and then distributed by program in proportion to the combined total of instructional and non-instructional salaries.

#### Expenditure Analysis

With the allocation on the employee benefits and the merging of the data by program from the General Fund, the Special Aid Fund, and the School Food Services Fund a data base was created for the analysis of variable and fixed costs. Educational costs are broken down into the broad categories of General Support, Instruction, Pupil Transportation, Undistributed, and Interfund Transfers. Within each broad category are program and sub-program categories. The following table contains a programmatic breakdown and the 2006-07 total expenditures for each program and subprogram.

General Fund, Special Aid Fund, & Food Services  
Fund

	Total Program Expenditures
<b>GENERAL SUPPORT</b>	
Board of Education	19,270
Central Administration	
Chief School Administrator	272,651
Finance	
Business Administration	312,499
Auditor	13,000
Treasurer	83,761
Tax Collector	9,931
	419,191
Staff	
Legal	31,021
Public Information	11,500
	42,521
Central Services	
Operation of Plant	940,081
Maintenance of Plant	611,942
Central Storeroom	4,326
	1,556,349
Special Items	139,995
Total General Support	2,449,977
<b>INSTRUCTION</b>	
Administration & Improvement	
Curriculum Development &	
Supervision	19,630
Supervision-Regular School	591,062
Research, Planning, & Evaluation	17,305
Inservice Training & Instruction	4,813
	632,810
Teaching	
Regular School	7,786,707
Students with Disabilities-School	
Age	2,434,246
Occupational Education	173,650
Special School	11,863
Pre-kindergarten Program	51,410
	10,457,876
Instructional Media	
Library & Audiovisual	344,046

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Computer Assisted Instruction	376,867
	720,913
Pupil Services	
Attendance Regular School	11,175
Guidance	283,400
Health Services	198,473
Social Work Services	234,113
Co-Curricular Activities	45,232
Interscholastic Activities	202,365
	974,758
Total Instruction	12,786,357
<b>PUPIL TRANSPORTATION</b>	
District Transportation Services	1,147,527
Garage Building	115,150
Contract Transportation	1,177
Transfer from BOCES	91,759
Total Pupil Transportation	1,355,613
<b>UNDISTRIBUTED</b>	
Debt Service	
Principal-BANS-Bus	106,172
Interest-BANS-Bus	10,653
Total Undistributed	116,825
<b>INTERFUND TRANSFERS</b>	
To Special Aid Fund	6,901
To Debt Service Fund	1,147,021
Other	10,328
Total Interfund Transfers	1,164,250
<b>SCHOOL FOOD SERVICES</b>	336,921
<b>TOTAL EXPENDITURES</b>	<b>18,209,943</b>

The ensuing discussion will discuss each of the programmatic areas and their mix of variable and fixed costs.

a. General Support

The expenditures for the Board of Education, Central Administration, Staff, and Special Items are all considered fixed costs. Most of the Central Services costs are also fixed costs. A 13.4% increase in student population can be expected to increase maintenance costs, with the need for expanded janitorial and cleaning services, added classrooms, etc. It is assumed that 25% of central services costs are variable and 75% are fixed. The addition of 119 Depot Hill students, utilizing the 2006-07 expenditures, would have added \$ 53,568 to Webutuck expenditures.

**b.** Instruction

Instructional costs are largely variable costs and are directly associated with the number of students to be educated. Expenditures are primarily personal services, with 83.8% of Instruction costs for personal services. Teaching, instructional media, and pupil services expenditures are all variable costs and directly relate to the number of students to be educated. The costs in the Instruction program for Administration & Improvement have a mix of variable and fixed costs. The largest cost in this program component is for school supervision. It is assumed that 30% of the costs of this component are fixed and 70% are variable.

**c.** Pupil Transportation

This program, more than any other, is a mix of variable and fixed costs. Bus transportation is usually thought of in terms of capital equipment and maintenance costs (fuel, repairs, etc.). However, 75.3% of Webutuck's pupil transportation costs are for personal services. Of the personal service costs, 90.4% are for transporting students and 9.6% for the garage building.

Given this backdrop, it seems reasonable to assume that fixed costs may be 30% of the total pupil transportation costs and variable costs 70%. Added buses and drivers will be needed. Based on 2006-07 expenditures, this ratio of fixed and variable costs would add \$ 128,175 in transportation expenditure costs for the 119 Depot Hill students. Total transportation costs in 2006-07 were \$ 1,539 per student. The \$ 128,175 for the Depot Hill students would be \$ 1,077 per Depot Hill student.

**d.** Undistributed Costs

These costs are for the principal and interest on school buses, and as such are all fixed costs.

**e.** Interfund Transfers

These costs are almost exclusively for debt service (98.5%). All of these costs are fixed costs.

**f.** School Food Services

These costs are directly related to the number of students and are variable costs.

A summary of the variable and fixed costs resulting from this analysis is as follows:

Program Area	Total Cost	Variable Cost	Fixed Cost
General Support	2,449,977	396,587	2,053,390
Instruction	12,786,358	12,343,391	442,967
Pupil Transportation	1,355,613	948,929	406,684
Undistributed	116,825	0	116,825
Interfund Transfer	1,164,250	0	1,164,250
School Food Service	336,921	336,921	0
	18,209,944	14,025,828	4,184,116

This analysis results in 77.0% of the Webutuck School District's costs being variable costs and 23.0% being fixed costs, wholly independent of the number of students being educated.

The 2008-09 budget for the Webutuck School District is \$ 20,119,601. The variable component at 77.0% is \$ 15,492,093. Using the enrollment count for the 2007-08 school year of 888 produces a cost of \$ 17,446 per additional student. If Dr. John's enrollment number of 907 is used the expenditure per student is \$ 17,080. At \$ 17,446 per student the added cost is \$ 2,076,080 and at \$ 17,080 per student the added cost is \$ 2,032,590.

Should the mix of the Depot Hill residences be 50% primary residences and 50% secondary residences the 60 new students would result in added costs of \$ 1,046,760 or \$ 1,024,800 respectively.

### 3.13.3 Proposed Mitigation Measures

Actual school enrollment is anticipated to be much lower than estimates produced by the multipliers would indicate for the 50% full-time occupancy scenario. The proposed development is expected to appeal to high-income second-home buyers, who tend to be older than the average homeowner, and thus less likely to have children at home. It is expected that the residents' school-age children may be enrolled in school elsewhere, either in the school district of their primary residence or in private school. The presence of many well-known and respected boarding schools in the area is seen as a positive draw for families who may be considering these schools but do not want to board their children full-time.

The Applicant's calculation of increased cost, assuming 50% full time condominium ownership is (\$533,140) for 60 students. This averages \$8,886 per student. If the actual number of students attending the WCSD from Depot Hill Farm is less than 60 students, the savings to the WCDS will be approximately \$8,886 per student less the changes in state aid resulting from that decrease in enrollment. Based upon State Aid calculations completed for this fiscal impact analysis, it is estimated that a decrease of each student would cost the WCSD approximately \$3,300 in State Aid. Thus, the net savings for the reduction of each student would be approximately \$5,586 (\$8,886 - \$3,300 = \$5,586).

By using the figure of \$5,586 per student for a condominium development, the net impact on the WCSD of 38 students is \$0. Thus, according to the applicant's calculations, if Depot Hill Farm sends 38 students or fewer to the WCSD there will be a positive fiscal impact on the school district.

It is the opinion of the applicant that Depot Hill Farm will send fewer than 38 students to the WCSD and that the net fiscal impact on the district will be positive. This opinion is supported by the Applicant's review of private school enrollment rates for high-income households in Dutchess County and in the greater New York Metropolitan area. Using PUMS (Public Use Microdata Series) 5% sample from the 2000 Decennial Census, "total household income" and "public or private school" were cross-tabulated, filtering the results so that only children between the ages of 5 and 17 living in households earning more than \$250,000 in Dutchess County and more than \$450,000 in the greater NY metropolitan area were tallied (using a filter of \$450,000 in Dutchess County produced a very small sample, but the results were very "materially identical" to those found using the \$250,000 filter). The PUMS database that was used is the same database used by Rutgers University researchers; however, Rutgers used different cross-tabulation and filtering criteria.

The tables below compare the results of the region and income-specific PUMS samples to those generated by the Rutgers University multipliers:

**Table 3-68  
Private School Enrollment Projections, 100% FT residents**

	Total Number of Households	Number of school- age children	Percent in Public School	Total Enrolled in Public School
Rutgers Multipliers	137	144	83.00%	120
Dutchess County PUMS	137	144	62.50%	90
NYC Metro PUMS	137	144	64.80%	93

**Table 3-69  
Private School Enrollment Projections, 50% FT residents**

	Total Number of Households	Number of school- age children	Percent in Public School	Total Enrolled in Public School
Rutgers Multipliers	69	72	83.00%	60
Dutchess County PUMS	69	72	62.50%	45
NYC Metro PUMS	69	72	64.80%	47

The region and income specific projections are approximately 75% of what would be expected based on the Rutgers University multipliers alone. At 50% full-time enrollment, the total number of students projected to be enrolled in the local public schools is approximately 45 to 47, compared to 60. Thus, it is the opinion of the Applicant that even lower enrollment of 38 students or less is likely.

Further, it is widely known that vacation communities are powerful positive economic impact generators. A community services impact analysis by the Association for the Preservation of Cape Cod in 2001 demonstrates that vacation homes place disproportionately low demands on community services (including schools) in relation to taxes paid by them and other direct and indirect capital infusions into the area in which they are located. Vacation communities have a net effect of bringing and spending new capital into local economies.

A case study of Master Planned Communities in the Carvel DEIS presents data showing virtually no public school children per household are generated by weekend and vacation homes. The published DEIS for Carvel indicates that a study of six master planned communities, completed by Robert Charles Lesser & Co. LLC (RCL&Co), found “master planned communities consistently demonstrate very low levels of school children generation, with the average children per housing unit ranging from 0 to 0.04.”

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