

Appendix H
Updated Fiscal Impact Analysis

**Silo Ridge Resort Community
Appendix H of FEIS**

I. Updated Fiscal Impact Analysis Using Agreed Upon Methodology per The Hudson Group

Table 1. Total Residential Market Value (April 2008 MDP)

Unit Type	Number of Units	Average Unit Price*	Total Market Value
Single-Family Estates	41	\$ 2,597,500	\$ 106,497,500
Villas	19	\$ 2,597,500	\$ 49,352,500
Flats	136	\$ 861,918	\$ 117,220,848
Townhomes	142	\$ 1,001,450	\$ 142,205,900
	338		\$ 415,276,748
* Average market price per unit type from October 2007 DEIS.			

Table 2A. Total Non-Residential Market Value¹

Land Use	Construction Cost/Market Value
Golf Course	\$ 10,000,000
Winery	\$ 1,000,000
Clubhouse/Pro Shop/Cart Storage Subtotal	\$ 8,000,000
Retail on Green	\$ 3,725,400
Parking Garages	\$ 15,750,000
Hotel - Not including units	\$ 34,160,000
Hotel - Condo Units	\$ 176,023,200
Hotel – Overnight units	--
Spa	\$ 9,200,000
Banquet Conference	\$ 4,000,000
Total	\$ 261,858,600
Note: In this table, the 300 hotel units are treated as condo units.	

Scenario A. Total Project Market Value (Residential + Non-Residential) = ~\$677,135,350

¹ As requested by the Planning Board, the estimate of non-residential market/assessed values was done two ways: assuming that all of the 300 hotel units were offered for sale as condominium units (Table 2A) and assuming that 225 of the 300 units were available for overnight rental (Table 2B). In the rest of this document, all tables indicated as “A” and “B” reflect these scenarios.

Table 2B. Total Non-Residential Market Value

Land Use	Construction Cost/Market Value
Golf Course	\$ 10,000,000
Winery	\$ 1,000,000
Clubhouse/ProShop/Cart Storage Subtotal	\$ 8,000,000
Retail on Green	\$ 3,725,400
Parking Garages	\$ 15,750,000
Hotel - Not including units	\$ 34,160,000
Hotel - Condo Units	\$ 44,005,800
Hotel - Overnight units	\$ 45,630,000
Spa	\$ 9,200,000
Banquet Conference	\$ 4,000,000
Total	\$ 175,471,200
Note: In this table 225 of the hotel units are treated as overnight rental accommodations.	

Scenario B. Total Project Market Value (Residential + Non-Residential) = ~\$590,748,000

Table 3. Residential Assessed Value

Total Residential Market Value		Town Level of Assessment	Full Assessed Value (Est.)	Condo Valuation Factor	Taxable Assessed Value
Single Family	\$ 106,497,500	1	\$ 106,497,500	N/A	\$ 106,497,500
Villas	\$ 49,352,500	1	\$ 49,352,500	0.5	\$ 24,676,250
Flats	\$ 117,220,848	1	\$ 117,220,848	0.5	\$ 58,610,424
Townhomes	\$ 142,205,900	1	\$ 142,205,900	0.5	\$ 71,102,950
TOTAL	\$ 415,276,748		\$ 415,276,748		\$ 260,887,124

Table 4A. Non-Residential Assessed Value (with 300 condo hotel units)

Total Non-Residential Market Value/Construction Costs		Town Level of Assessment	Full Assessed Value	Condo Valuation Factor	Actual Assessed Value
Golf Course	\$ 10,000,000	1	\$ 10,000,000	N/A	\$ 10,000,000
Winery	\$ 1,000,000	1	\$ 1,000,000	N/A	\$ 1,000,000
Clubhouse/ProShop/Cart Storage Subtotal	\$ 8,000,000	1	\$ 8,000,000	N/A	\$ 8,000,000
Retail on Green	\$ 3,725,400	1	\$ 3,725,400	N/A	\$ 3,725,400
Parking Garages	\$ 15,750,000	1	\$ 15,750,000	N/A	\$ 15,750,000
Hotel - Not including units	\$ 34,160,000	1	\$ 34,160,000	N/A	\$ 34,160,000
Hotel - Condo Units	\$ 176,023,200	1	\$ 176,023,200	0.5	\$ 88,011,600
Hotel - overnight units	--	1	--	N/A	--
Spa	\$ 9,200,000	1	\$ 9,200,000	N/A	\$ 9,200,000
Banquet Conference	\$ 4,000,000	1	\$ 4,000,000	N/A	\$ 4,000,000
TOTAL					\$ 173,847,000

Scenario A. Total Project Assessed Value (Residential + Non-Residential) = ~\$434,734,000

Table 4B. Non-Residential Assessed Value (with 75 condo hotel units and 225 overnight units)

Total Non-Residential Market Value/Construction Costs		Town Level of Assessment	Full Assessed Value	Condo Valuation Factor	Actual Assessed Value
Golf Course	\$ 10,000,000	1	\$ 10,000,000	N/A	\$ 10,000,000
Winery	\$ 1,000,000	1	\$ 1,000,000	N/A	\$ 1,000,000
Clubhouse/ProShop/ Cart Storage Subtotal	\$ 8,000,000	1	\$ 8,000,000	N/A	\$ 8,000,000
Retail on Green	\$ 3,725,400	1	\$ 3,725,400	N/A	\$ 3,725,400
Parking Garages	\$ 15,750,000	1	\$ 15,750,000	N/A	\$ 15,750,000
Hotel - Not including units	\$ 34,160,000	1	\$ 34,160,000		\$ 34,160,000
Hotel - Condo Units	\$ 44,005,800	1	\$ 44,005,800	0.5	\$ 22,002,900
Hotel - Overnight Units	\$ 45,630,000	1	\$ 45,630,000	N/A	\$ 45,630,000
Spa	\$ 9,200,000	1	\$ 9,200,000	N/A	\$ 9,200,000
Banquet Conference	\$ 4,000,000	1	\$ 4,000,000	N/A	\$ 4,000,000
TOTAL					\$ 153,468,300

Scenario B. Total Project Assessed Value (Residential + Non-Residential) = ~\$414,335,000

Table 5A. Estimated Revenues Generated by the Project

Taxing District	2007 Property Tax Rate per \$1,000 Assessed Value	Current Taxes	Projected Taxes	Increase in Tax Revenue
Dutchess County	\$2.29	\$27,830	\$995,541	\$967,711
Town of Amenia	\$1.75	\$21,171	\$760,785	\$739,614
Amenia Fire District	\$0.39	\$4,889	\$169,546	\$164,657
Webutuck Central School District	\$10.08	\$131,212	\$4,382,119	\$4,250,906
TOTAL		\$185,102	\$6,307,990	\$6,122,888
2007 assessed value = \$12,146,500. Projected total assessed value upon full build-out (in 2007 dollars) = (approx) \$434,734,000.				

Table 5B. Estimated Revenues Generated by the Project

Taxing District	2007 Property Tax Rate per \$1,000 Assessed Value	Current Taxes	Projected Taxes	Increase in Tax Revenue
Dutchess County	\$2.29	\$27,830	\$948,827	\$920,997
Town of Amenia	\$1.75	\$21,171	\$725,086	\$703,915
Amenia Fire District	\$0.39	\$4,889	\$161,591	\$156,702
Webutuck Central School District	\$10.08	\$131,212	\$4,176,497	\$4,045,284
TOTAL		\$185,102	\$6,012,001	\$5,826,898
2007 assessed value = \$12,146,500. Projected total assessed value upon full build-out (in 2007 dollars) = (approx) \$414,335,000.				

Table 6. Estimated Municipal Fiscal Impact of Silo Ridge Project

Town Budget Item	Existing Appropriations	Potential Increase Due to Project* (%)	Potential Increase Due to Project (\$)
General Fund	\$1,552,900	15%	\$232,935
Highway Fund	\$1,043,590	5%	\$52,180
Amenia Fire Fund	\$159,700	80%	\$127,760
TOTAL	\$2,756,190	--	\$412,875
* Per conversation with Amenia Town Supervisor Wayne Euvrard in accordance with methodology recommended by The Hudson Group. See attached memo to Ted Fink, AICP dated June 6, 2008.			

Table 7. Estimated School Fiscal Impact of Silo Ridge Project

Estimated Number of Project-Generated Students	Total Est. Variable Cost per Student*	Total Project Cost to WCSD
96	\$ 16,624	\$ 1,595,904
* Variable costs are estimated at 77% of the WCSD budget per The Hudson Group; see Letter HG in Appendix C.		

Table 8A. Municipal Cost / Revenue Comparison

Project Generated Municipal Cost	Project Generated Tax Revenue	Project Generated Surplus or Deficit
\$412,875	\$930,331	\$517,456
Based on an assessed value = \$434,734,000 Municipal revenues include taxes paid to Town and Fire District.		

Table 8B. Municipal Cost / Revenue Comparison

Project Generated Municipal Cost	Project Generated Tax Revenue	Project Generated Surplus or Deficit
\$412,875	\$886,677	\$473,802
Based on an assessed value = \$414,335,000 Municipal revenues include taxes paid to Town and Fire District.		

The Municipal cost/revenue comparison reveals that under either scenario of how the hotel is assessed, the project will result in a surplus of tax revenue to the Town and Fire District of more than \$470,000 annually.

**Table 9A. School District Cost / Revenue Comparison
(without accounting for State Aid)**

Max. Public School Students	Variable Cost per Student	Project Generated Cost	Project Generated Tax Revenue	Project Generated Surplus or Deficit
96	\$16,624	\$1,595,904	\$4,382,119	\$2,786,215
Based on an assessed value = \$434,734,000				

**Table 9B. School District Cost / Revenue Comparison
(without accounting for State Aid)**

Max. Public School Students	Variable Cost per Student	Project Generated Cost	Project Generated Tax Revenue	Project Generated Surplus or Deficit
96	\$16,624	\$1,595,904	\$4,176,497	\$2,580,593
Based on an assessed value = \$414,335,000				

The School District cost/revenue comparison reveals that under either scenario of how the hotel is assessed, the project will result in a surplus of tax revenue to the WCSD of more than \$2.5 Million annually.

II. Sensitivity Analysis for Fiscal Impacts Assuming Residential Market Values are 50% less than Proposed

Table 10. Total Residential Market Value Reduced 50%

Unit Type	Number of Units	Average Unit Price	Total Market Value
Single-Family Estates	41	\$1,298,750	\$53,248,750
Villas	19	\$1,298,750	\$24,676,250
Flats	136	\$430,959	\$58,610,424
Townhomes	142	\$500,725	\$71,102,950
	338		\$207,638,374

Table 11. Residential Assessed Value - 50% of Market Values

Total Residential Market Value		Town Level of Assessment	Full Assessed Value (Est.)	Condo Valuation Factor	Taxable Assessed Value (Est.)
Single Family	\$ 53,248,750	1	\$ 53,248,750	N/A	\$ 53,248,750
Villas	\$ 24,676,250	1	\$ 24,676,250	0.5	\$ 12,338,125
Flats	\$ 58,610,424	1	\$ 58,610,424	0.5	\$ 29,305,212
Townhomes	\$ 71,102,950	1	\$ 71,102,950	0.5	\$ 35,551,475
TOTAL	207,638,374		\$207,638,374		\$130,443,562

Scenario A. Total Project Assessed Value with 50% Reduction in Residential Values = \$392,302,000

Scenario B. Total Project Assessed Value with 50% Reduction in Residential Values = \$305,915,000

Table 12A. Estimated Revenues Generated by the Project - 50% Reduction in Residential Market Values (Scenario A)

Taxing District	2007 Property Tax Rate per \$1,000 Assessed Value	Current Taxes	Projected Taxes	Increase in Tax Revenue
Dutchess County	\$2.29	\$27,830	\$898,372	\$870,542
Town of Amenia	\$1.75	\$21,171	\$686,529	\$665,358
Amenia Fire District	\$0.39	\$4,889	\$152,998	\$148,109
Webutuck Central School District	\$10.08	\$131,212	\$3,954,406	\$3,823,193
TOTAL		\$185,102	\$5,692,304	\$5,507,202
2007 assessed value = \$12,146,500. Projected total assessed value upon full build-out (in 2007 dollars) = (approx) \$392,302,000.				

Table 12B. Estimated Revenues Generated by the Project - 50% Reduction in Residential Market Values (Scenario B)

Taxing District	2007 Property Tax Rate per \$1,000 Assessed Value	Current Taxes	Projected Taxes	Increase in Tax Revenue
Dutchess County	\$2.29	\$27,830	\$700,545	\$672,715
Town of Amenia	\$1.75	\$21,171	\$535,351	\$514,180
Amenia Fire District	\$0.39	\$4,889	\$119,307	\$114,418
Webutuck Central School District	\$10.08	\$131,212	\$3,083,621	\$2,952,408
TOTAL		\$185,102	\$4,438,823	\$4,253,721
2007 assessed value = \$12,146,500. Projected total assessed value upon full build-out (in 2007 dollars) = (approx) \$305,915,000.				

Table 13A. Municipal Cost / Revenue Comparison - 50% Reduction in Residential Market Values (Scenario A)

Project Generated Cost	Project Generated Tax Revenue	Project Generated Surplus or Deficit
\$412,875	\$839,527	\$426,652
Based on an assessed value = \$392,302,000 Municipal revenues include taxes paid to Town and Fire District.		

Table 13B. Municipal Cost / Revenue Comparison - 50% Reduction in Residential Market Values (Scenario B)

Project Generated Cost	Project Generated Tax Revenue	Project Generated Surplus or Deficit
\$412,875	\$654,658	\$241,783
Based on an assessed value = \$305,915,000 Municipal revenues include taxes paid to Town and Fire District.		

**Table 14A. School District Cost / Revenue Comparison
(without accounting for State Aid) - 50% Reduction in Residential Market
Values (Scenario A)**

Max. Public School Students	Variable Cost per Student	Project Generated Cost	Project Generated Tax Revenue	Project Generated Surplus or Deficit
96	\$16,624	\$1,595,904	\$3,954,406	\$2,358,502
Based on an assessed value = \$392,302,000				

**Table 14B. School District Cost / Revenue Comparison
(without accounting for State Aid) - 50% Reduction in Residential Market
Values (Scenario B)**

Max. Public School Students	Variable Cost per Student	Project Generated Cost	Project Generated Tax Revenue	Project Generated Surplus or Deficit
96	\$16,624	\$1,595,904	\$3,083,621	\$1,487,717
Based on an assessed value = \$305,915,000				

Based on the above analysis, under either scenario of how the hotel is assessed, if the residential market values of the proposed project were reduced by 50% of the amounts used in the DEIS and FEIS calculations, the project would result in an annual tax revenue surplus to the WCSD of at least \$1.4 Million and to the Town of Amenia of at least \$240,000. It should be noted that in all cases, the project will have its own utility systems and private roads, so the actual municipal costs of the project are likely to be lower than estimated.

III. Sensitivity Analysis for Fiscal Impacts Assuming Residential Market Values are 25% less than Proposed

Table 15. Total Residential Market Value Reduced 25%

Unit Type	Number of Units	Average Unit Price	Total Market Value
Single-Family Estates	41	\$1,948,125	\$79,873,125
Villas	19	\$1,948,125	\$37,014,375
Flats	136	\$646,439	\$87,915,636
Townhomes	142	\$751,088	\$106,654,425
	338		\$311,457,561

Table 16. Residential Assessed Value - 75% of Market Values

Total Residential Market Value		Town Level of Assessment	Full Assessed Value	Condo Valuation Factor	Actual Assessed Value
Single Family	\$79,873,125	1	\$ 79,873,125	N/A	\$ 79,873,125
Villas	\$37,014,375	1	\$ 37,014,375	0.5	\$ 18,507,188
Flats	\$87,915,636	1	\$ 87,915,636	0.5	\$ 43,957,818
Townhomes	\$106,654,425	1	\$ 106,654,425	0.5	\$ 53,327,213
TOTAL	\$311,457,561		\$ 311,457,561		\$ 195,665,343

Scenario A. Total Project Assessed Value with 25% Reduction in Residential Values = \$457,524,000

Scenario B. Total Project Assessed Value with 25% Reduction in Residential Values = \$371,137,000

Table 17A. Estimated Revenues Generated by the Project - 75% of Market Values (Scenario A)

Taxing District	2007 Property Tax Rate per \$1,000 Assessed Value	Current Taxes	Projected Taxes	Increase in Tax Revenue
Dutchess County	\$2.29	\$27,830	\$1,047,730	\$1,019,900
Town of Amenia	\$1.75	\$21,171	\$800,667	\$779,496
Amenia Fire District	\$0.39	\$4,889	\$178,434	\$173,545
Webutuck Central School District	\$10.08	\$131,212	\$4,611,841	\$4,480,629
TOTAL		\$185,102	\$6,638,672	\$6,453,570
2007 assessed value = \$12,146,500. Projected total assessed value upon full build-out (in 2007 dollars) = (approx) \$457,524,000.				

Table 17B. Estimated Revenues Generated by the Project - 75% of Market Values (Scenario B)

Taxing District	2007 Property Tax Rate per \$1,000 Assessed Value	Current Taxes	Projected Taxes	Increase in Tax Revenue
Dutchess County	\$2.29	\$27,830	\$849,903	\$822,073
Town of Amenia	\$1.75	\$21,171	\$649,489	\$628,318
Amenia Fire District	\$0.39	\$4,889	\$144,743	\$139,854
Webutuck Central School District	\$10.08	\$131,212	\$3,741,056	\$3,609,844
TOTAL		\$185,102	\$5,385,191	\$5,200,089
2007 assessed value = \$12,146,500. Projected total assessed value upon full build-out (in 2007 dollars) = (approx) \$371,137,000.				

**Table 18A. Municipal Cost / Revenue Comparison - 75% Reduction
in Residential Market Values (Scenario A)**

Project Generated Cost	Project Generated Tax Revenue	Project Generated Surplus or Deficit
\$412,875	\$979,101	\$566,227
Based on an assessed value = \$457,524,000 Municipal revenues include taxes paid to Town and Fire District.		

**Table 18B. Municipal Cost / Revenue Comparison - 75% Reduction
in Residential Market Values (Scenario B)**

Project Generated Cost	Project Generated Tax Revenue	Project Generated Surplus or Deficit
\$412,875	\$794,232	\$381,358
Based on an assessed value = \$371,137,000 Municipal revenues include taxes paid to Town and Fire District.		

**Table 19A. School District Cost / Revenue Comparison
(without accounting for State Aid) - 75% Reduction in Residential
Market Values (Scenario A)**

Max. Public School Students	Variable Cost per Student	Project Generated Cost	Project Generated Tax Revenue	Project Generated Surplus or Deficit
96	\$16,624	\$1,595,904	\$4,611,841	\$3,015,937
Based on an assessed value = \$457,524,000				

**Table 19B. School District Cost / Revenue Comparison
(without accounting for State Aid) - 75% Reduction in Residential
Market Values**

Max. Public School Students	Variable Cost per Student	Project Generated Cost	Project Generated Tax Revenue	Project Generated Surplus or Deficit
96	\$16,624	\$1,595,904	\$3,741,056	\$2,145,152
Based on an assessed value = \$371,137,000				

Based on the above analysis, under either scenario of how the hotel is assessed, if the residential market values of the proposed project were reduced by 25% of the amounts used in the DEIS and FEIS calculations, the project would result in an annual tax revenue surplus to the WCSD of at least \$2.1 Million and to the Town of Amenia of at least \$380,000. It should be noted that in all cases, the project will have its own utility systems and private roads, so the actual municipal costs of the project are likely to be lower than estimated.

IV. Fiscal Impact Analysis Provided by Amenia Planning Board Consultant

The Town of Amenia Planning Board asked its fiscal consultant, The Hudson Group, to look at the potential impacts to State school aid that could result from the Silo Ridge Resort Community project. The attached tables provide The Hudson Group's calculations.

Webutuck School Aid Impact Analysis for Silo Ridge

Assumes No Save Harmless on Foundation Aid

100% Primary Residences

<u>Cost/Revenue Comparison Without Accounting for School Aid</u>					<u>School Aid Impacts</u>			
Max. Public School Students	Variable Cost per Student	Project Generated Cost	Project Generated Tax Revenue	Project Property Taxes less Costs	Foundation Aid Reduction	Transportation Aid Reduction	BOCES Aid Reduction	Net Project Generated Surplus
<u>300 Hotel Condo Units</u>								
96	\$16,624	\$1,595,900	\$4,564,500	\$2,968,600	\$1,592,200	\$403,500	\$153,100	\$819,800
* Based on assessed value of \$ 434,734,000								
<u>225 Hotel Units / 75 Hotel Condo Units</u>								
96	\$16,624	\$1,595,900	\$4,344,600	\$2,748,700	\$1,553,000	\$392,300	\$137,600	\$665,800
* Based on assessed value of \$ 414,335,000								

50% Primary & 50% Secondary Residences

<u>Cost/Revenue Comparison Without Accounting for School Aid</u>					<u>School Aid Impacts</u>			
Max. Public School Students	Variable Cost per Student	Project Generated Cost	Project Generated Tax Revenue	Project Property Taxes less Costs	Foundation Aid Reduction	Transportation Aid Reduction	BOCES Aid Reduction	Net Project Generated Surplus
<u>300 Hotel Condo Units</u>								
48	\$16,624	\$798,000	\$4,564,500	\$3,766,500	\$1,363,700	\$309,000	\$109,200	\$1,984,600
* Based on assessed value of \$ 434,734,000								
<u>225 Hotel Units / 75 Hotel Condo Units</u>								
48	\$16,624	\$798,000	\$4,344,600	\$3,546,600	\$1,326,300	\$298,700	\$103,300	\$1,818,300
* Based on assessed value of \$ 414,335,000								

Webutuck School Aid Impact Analysis for Silo Ridge

Assumes Save Harmless on 2010-2011 Foundation Aid

100% Primary Residences

<u>Cost/Revenue Comparison Without Accounting for School Aid</u>						<u>School Aid Impacts</u>		
Max. Public School Students	Variable Cost per Student	Project Generated Cost	Project Generated Tax Revenue	Project Property Taxes less Costs	Foundation Aid Increase	Transportation Aid Reduction	BOCES Aid Reduction	Project Generated Surplus

300 Hotel Condo Units

96	\$16,624	\$1,595,900	\$4,564,500	\$2,969,100	\$29,711	\$403,500	\$153,100	\$2,442,211
* Based on assessed value of \$ 434,734,000								

225 Hotel Units / 75 Hotel Condo Units

96	\$16,624	\$1,595,900	\$4,344,600	\$2,748,700	\$29,711	\$392,300	\$137,600	\$2,248,511
* Based on assessed value of \$ 414,335,000								

50% Primary & 50% Secondary Residences

<u>Cost/Revenue Comparison Without Accounting for School Aid</u>						<u>School Aid Impacts</u>		
Max. Public School Students	Variable Cost per Student	Project Generated Cost	Project Generated Tax Revenue	Project Property Taxes less Costs	Foundation Aid Increase	Transportation Aid Reduction	BOCES Aid Reduction	Project Generated Surplus

300 Hotel Condo Units

48	\$16,624	\$798,000	\$4,564,500	\$3,766,500	\$29,711	\$309,000	\$109,200	\$3,378,011
* Based on assessed value of \$ 434,734,000								

225 Hotel Units / 75 Hotel Condo Units

48	\$16,624	\$798,000	\$4,344,600	\$3,546,600	\$29,711	\$298,700	\$103,300	\$3,174,311
* Based on assessed value of \$ 414,335,000								

9/5/08

MEMORANDUM

To: Ted Fink, AICP - Greenplan
From: Michael Camann, RLA – TCC Project Manager
cc: Mike Dignacco, Millbrook Venture
Date: June 6, 2008
Re: Town Fiscal Impact – Line by Line Budget Method
Job #: Silo Ridge Resort Community, Amenia, #10454.02

At a meeting with Greenplan and The Hudson Group on May 29, 2008 to discuss the Silo Ridge Resort Community fiscal analysis, it was suggested that a line by line analysis of the Town Budget be undertaken to determine impacts from this project on Town expenses.

On 6/5/08 I spoke with Supervisor Wayne Euvrard and reviewed Amenia's 2008 Budget. There are eight major fund line items in the budget but Supervisor Euvrard said that only three applied to Silo Ridge. They are:

	<u>Appropriations</u>	<u>by 2008 Tax</u>
General Fund:	\$1,552,900	\$647,460
Highway Fund:	\$1,043,590	\$379,690
Amenia Fire Fund:	\$159, 700	\$159,700

Supervisor Euvrard did not wish to break out sub-categories of the General Fund such as Tax Collection, Assessors, Buildings, etc. but did say he expected about a 15% budget increase to the General Fund and an 80% increase to the Amenia Fire Fund to be necessary to cover additional Town services for Silo Ridge.

I informed Supervisor Euvrard that I had contacted Stan Whitehead, Town Superintendent of Highways on 6/4/08 and that Stan had said that he did not see that there would be any increase to

the Highway budget due to Silo Ridge. Eventually we agreed to a 5% increase to be conservative and Supervisor Euvrard agreed with this assessment.

Being conservative and assuming that no other revenue sources would be allocated to these budgets, that all of the increase would be borne by Silo Ridge tax revenues, then re-running the budgets based on these increases generates the following:

	<u>Appropriations</u>	<u>% Increase</u>	<u>Silo Increase</u>
General Fund:	\$1,552,900	15%	\$232,935
Highway Fund:	\$1,043,590	5%	\$52,200
Amenia Fire Fund:	\$159,700	80%	\$127,760
Total estimated Budget Increase due to Silo Ridge:			\$412,895

The proportional/per capita method used in the DEIS estimated a cost to the Town of Amenia of **\$430,090**. Therefore, to be conservative, we will use the existing analysis contained in DEIS to generate Project Generated Cost.

June 12, 2008 **REVISED**

Memorandum

To: Mary Ann Johnson
From: Ron Miller and David Gaskell, The Hudson Group, LLC (THG)
Re: Silo Ridge - Proposed Variables for State Aid Formula

The request to the Northeast School District to have new school aid impact runs for the 2008-09 school aid year must be done in the context of changing school aid programs. School state aid programs were significantly revised in 2007 and a new foundation aid program is being phased in over four years. The Northeast School District is not receiving the full amount of foundation aid to which it is entitled, but is very close to receiving the full amount. The calculated foundation aid in 2008-2009 is \$ 3,757,387. The foundation aid calculation with a number of adjustments and hold harmless 3% increase over 2007-08 is \$ 3,727,676.

What we need to know is (1) what the calculated foundation aid would have been, without phase in and caps, for 2008-09 and (2) with the additional data from the Silo Ridge project added into the base data for the Northeast School District data what the recalculated foundation aid would be, without a phase in or caps. Calculations should also be done for other school aid programs where valuation, adjusted gross incomes, and pupil counts are determinants of the state aid received, and comparisons made between the current aid and re-calculated state aid. For the purposes of pupil counts, there does not need to be extra weighting given as a result of limited English proficiency, poverty, or extraordinary needs.

This is the data that we have on the Northeast School District for 2008-09. The total wealth foundation pupil units (TWFPU) is 872. To this number would be added the pupils generated by the Silo Ridge project (hopefully at some point also those from Depot Hill).

The valuation per TWFPU is \$ 712,835,507 or \$ 817,471 per TWFPU. To this valuation would be added that generated by the Silo Ridge Project. The adjusted gross income (New York) for the Northeast School District is \$ 180,043,985, or \$ 206,472 per TWFPU. To this adjusted gross income would be that added by the Silo Ridge project. The Statewide average valuation per TWFPU is \$ 426,800 and the adjusted gross income per TWFPU is \$ 136,600.

The combined wealth ratio for the Northeast School District is 1.243, making the District a relatively wealthy district and thus requiring an above average local contribution. The combined wealth ratio is used to determine the local contribution that must be made. As a District becomes wealthier, its local contribution increases. The addition of the Silo Ridge and Depot Hill projects will increase the wealth of the Northeast School District and thus the amount of the local contribution required.

Here are our comments on the variables that Silo Ridge proposes to use for input into the State aid formula for school districts.

1. Number of school children: 96

With the revision in the number of residential units from 359 down to 338, the revised pupil count of 96 is acceptable.

2. Property Values:

In reading the Executive Summary of the Final Environmental Impact Statement (submitted June 6, 2008), it appears that there may be commercial facilities as part of the project that have not been included in the Non-Residential Market Value. For example, mixed use buildings are discussed with ground floor retail space. There would be 26,127 square feet of retail space of which 18,627 would be in the Village Green. No valuation is found for this retail space. Similarly, a spa, external to the hotel, is discussed with an indoor pool and other facilities. Again, there is no mention of a valuation of this facility. Underground parking is cited for three locations. Again, no valuation has been incorporated for the underground parking. It is assumed that the \$ 26,410,000 for the hotel-commercial valuation relates directly to the hotel and not to buildings external to the hotel.

Given the information provided on valuations, we start with the total market value of \$ 637,069,448. With one significant exception, we agree with the valuations developed by Mike Dignacco from this \$ 637,069,448 for use in recalculating the property wealth for school aid purposes. Initially, we had assumed that the villas were also to be fee simple, the same as the single family homes. We note that the villas are now shown as being condominiums. For this analysis we accept the villas as being in the condominium form of ownership. The valuation of the hotel condominium units has been discussed with the Office of Real Property Services. Our difference is in the valuation for assessment purposes of the 225 overnight units in the hotel. We accept the 75 time share condominium units as being valued at 50% of market value (valued using an income methodology rather than a sales approach). The remaining 225 overnight units can be condominium units. However, they will not benefit from any valuation or tax breaks. They will be valued using an income methodology and thus will not be eligible for any valuation reductions. The valuations derived are as follows:

Single family homes (41)	\$ 106,497,500
Villas (19)	24,676,250
Flats (136) at 50% of market value	58,610,424
Townhouses (142) at 50% of market value	71,102,950
Commercial (golf course, winery, clubhouse, etc.)	45,770,000
Hotel (75 fractional condos) at 50% of market value	22,002,900
Hotel (225 overnight units)	<u>132,017,400</u>
	\$ 460,677,424

The \$ 460.7 million contrasts with Mike Dignacco's \$ 394.7 million, and relates solely to the difference in valuation of the 225 overnight hotel units.

The \$ 460.7 million should be added to the existing school district valuation of \$ 712.8 million.

3. Average household Income: Silo Proposed is \$375,000
 THG Proposed is \$413,014 *

*Subsequent to preparing this memo we suggested that \$448,000 was a better number, based upon IRS data on mean income of households with incomes over \$250,000 annually. However, Silo Ridge had proposed using \$450,000 and we accept their income figure for application with the State School Aid formula and for other EIS purposes.

The number of proposed new households is 338, and reflects the lowered number of total residential units as shown in the Revised Fiscal Impact Analysis in Appendix H table 2, page 2.

However, the average household income proposed by Silo/Weitzman used for school aid formula calculations is too low. Here is our rationale:

The income figure of \$375,000 is based upon Keith Brenan's average sale price of \$1,228,000 for all 338 units. This income figure calculates out to be 30.5 percent of the selling price.

We have done the following:

Calculated the minimum Required Household incomes by type of unit from Weitzman's Affordability Analysis (Appendix C), the percentage of income to estimated selling prices, and applied the percentages to the average unit prices shown in Appendix H. Updated Fiscal Impact Analysis, table 2 page 2, as shown below:

(1) <u>Type of Unit</u>	No.	(2) <u>Av. Unit Price</u> (\$ 000)	(3) <u>HH Income</u> <u>Percent</u>	(4) <u>Required</u> <u>Income</u> (\$000)	(5) <u>Agg. HH Income</u> (\$000)
SF Estates	41	\$2,597.5	20%	\$519.5	\$21,299.5
Villas	19	2,597.5	20%	519.5	9,870.5
Flats	136	861.9	38%*	327.5	44,544.1
Townhouses	142	1,001.5	36%	360.5	51,193.8
Totals	388	\$1,228.6		\$375.5**	\$126,907.9

*Low end percentage calculated is 42 percent and high end percentage is 37 percent. We used 38 percent since the average price is closer to the high end percent we calculated from Appendix C.

** This figure is the calculated Average Required Income and is based upon aggregate total household income divided by total number of units.

We note that the *Average Required Income* of \$375,500 is almost the same Brenan's average household income. However, we also note that this is considered the minimum needed, and that many buyers will have household incomes greater than the minimums. We therefore, propose the following:

Increase our calculated *average required income* by a conservative 10 percent to obtain the average household income of buyers - $\$375,500 \times 1.10\% = \$413,014$. Using this latter figure and multiplying by 388 households results in an aggregated household income of \$160,249,430.

For school aid formula purposes the income figure is NYS adjusted gross income, which is slightly different than total household money income, the Census Bureau's definition. New York State adjusted gross income will have additions and subtractions from the Federal IRS Adjusted Gross income, but generally will be quite close. We believe the household income numbers and adjusted gross incomes numbers would be sufficiently close, so that further efforts to reconcile them are unnecessary. We, therefore, propose that the figure above of \$160 plus million be used in the school aid formula to add to the current adjusted gross income (New York) for the Northeast School District of \$ 180,043,985, and recalculate the current \$206,472 per TWFPFU to derive the effect of the Silo Ridge project on State aid.

We could easily argue that the multiplier to the Average Required Income should be 1.15% resulting in an average income of buyers estimated to almost \$432,000. However, it is possible that subtractions to total incomes at the federal and state levels for income tax purposes are likely greater than additions and we therefore, recommend the conservative 1.10 multiplier.

REVIEW OF UPDATED FISCAL IMPACT ANALYSIS FOR SILO RIDGE

Prepared by The Hudson Group: Ron Miller & David Gaskell (6/23/08)

Overview

The DEIS submission of October 2007 by the Chazen Companies stated there would be 41 single family homes, 19 villas, 153 flats, 146 townhouses (for a total of 359 units) and 300 hotel units. The latest DEIS submission of the Updated Fiscal Impact Analysis, Appendix H, provides for 41 single family homes, 19 villas, 136 flats, 142 townhouses (for a total of 338 units) and 300 hotel units.

A key difference beyond that of the number of units is the condominium form of ownership. The October 2007 DEIS (page 5-153) states that the single family homes and villas will be fee simple lots. The flats and townhouses are to be condominium units. All of the hotel units are shown as commercial and **not** in the condominium form of ownership. There is no discussion about the hotel units being time share units, so it was assumed that all 300 units were overnight units. The latest submission, Appendix H, now has the villas in the condominium form of ownership and receiving favorable property tax assessments. All hotel units are now shown as condominium with a reduction in their assessments. This can only happen in all 300 hotel units are time share units.

There is no discussion in either Appendix H or the Executive Summary of June 6, 2008 prepared by the Chazen Companies on the nature of the 300 hotel units. They are simply referred to as the "300 hotel units". However, the Marketing Study prepared by The Weitzman Group specifically addresses the 300 hotel units. On page 26, it is stated, "We recommend offering 75 condominium-hotel units as part of the proposed residential component with ¼ ownership shares (13 weeks per year)". This recommendation thus leaves 225 hotel units as overnight units. At the May 29, 2008 Planning Board in Amenia, this 225/75 split was also cited by the developers. In more recent conversations with the developers, we have been told that the 225/75 split between overnight and time share units could fluctuate based on market demand.

Given this background, all the analysis that follows is premised on the 225/75 split of the 300 hotel units between overnight units and time share units.

State School Aid

In order for a complete and accurate fiscal impact analysis, the potential changes in state school aid need to be known and considered. The argument is made that since school aid for 2007-2008 was subject to a "floor" amount that the Silo Ridge project would have no effect on school aid. This is only a certainty for 2008-2009 and not future years. It is

important to understand the background of the existing school aid program and its future outlook.

The Legislature and Governor finally in 2007 addressed the long standing CFE (Center for Fiscal Equity) litigation that poorer districts were being short changed in the education aid formulas. There is clear state government attempt in state aid to move to a cleaner, basic, more formula driven state aid approach with fewer gimmicks and fewer numbers of state aid programs. Most of the additional new state aid is now going to the poorer districts. A lot of new state money has been added to state aid for education. As with most political solutions everybody gets something, even though for some it is not very much. Thus, in 2008-2009 the Legislature provided a 3% growth factor over the prior year's aid for those districts (including Northeast) that would have received decreased state aid. Northeast's full foundation aid is close to this year's state aid with the 3% addition over last year.

With either the Silo Ridge or Depot Hill project, Northeast's best hope is probably to reach its full foundation aid level and then be "held harmless" at that level. All future growth in school expenditures would be funded through local property tax dollars. If the past holds true, the Governor will not recommend "hold harmless" provisions. The Legislature will then decide whether or not to continue "hold harmless" provisions. There can be no assurance that this will occur.

The fiscal impact exercise for Silo Ridge is to consider the worst case scenario. A worst case scenario needs to examine what would happen were the Legislature not to "hold harmless" the Northeast School District. It is also possible that the Legislature might chose to allow the formulas to work and reductions in state aid to take place, but on a phased or gradual basis. The primary purpose of examining the potential impact on school aid from the Silo Ridge project is for everyone to have a full understanding of the possibilities and for there to be no surprises down the road.

In order not to delay the review of the fiscal impact analysis provided in Appendix H, an analysis has been prepared that does not include evaluating the of effects of the project on State school aid. The fiscal impact analysis cannot be considered complete until a school aid analysis has been completed.

We have a section at the end of this document that provides in-depth directions - input data and assumptions - on the critical school aid topic. This will to enable the Superintendent of the school district to request that the State Education Department calculate how the Silo Ridge project could change the projected amounts of State school aid that is received by the district.

The Burchell Per Capita Method

Questions have been raised about the adequacy of the Burchell method of estimating impacts of the Silo Ridge project on town expenditures. Mike Camaan in a June 6, 2008 memo discusses his conversations with of Supervisor Wayne Euvrard, We accept the

knowledge and insights of Supervisor Wayne Euvrard. The Town Supervisor estimates of the impact of the Silo Ridge project results in an added cost for the town of Amenia of \$412,895. This figure will now become the base for estimating the expenditure impacts on the town budget. This amount includes \$232,935 in General Fund additions, \$52,250 in added highway funds and \$127,760 for the Amenia Fire Fund. Currently, the expenditures in the town budget are \$ 745 per capita. The \$ 412,895 for the Silo Ridge project would translate into approximately \$ 475 in town expenditures for each Silo Ridge resident.

Using the Burchell methodology to derive the fiscal impacts on municipal service costs for the Silo Ridge Project does not work and produces meaningless results. This is particularly true with the Burchell method of *proportional valuation methodology* is applied to estimating the impact of additional commercial property on municipal services. We do not accept the revised fiscal impact results using the Burchell methods that find that the increase in all the commercial facilities in Silo Ridge will result in an only an estimated \$18,744 in municipal services costs, when it will increase the commercial tax base by more than threefold!

Our detailed comments follow.

Detailed Comments

The analysis that follows is based on the tables and information provided in Volume IV, Appendix H – Updated Fiscal Impact Analysis, with references to information provided in the Executive Summary of the Final Environmental Impact Statement submitted June 6, 2008.

Table 1 – Maximum Estimated Population Generated by the Project

The primary change from the earlier EIS submission is the number of units (and thus population) contemplated. The number of units (apart from the hotel) has decreased from 359 to 338. Our comments and analysis will now be based on 338 primary housing units. We estimate a revised population count of 869 based on 338 primary housing units.

Table 2 – Maximum Estimated Public School Student Population Generated by the Project

We earlier had disputed the estimated number of students to be generated by the Project and believed the 359 housing units would result in 103 public school students. Table 2 projects that there would be 89 public school students generated by the Project. In discussions with the Developers, they have proposed a compromise of 96 new public school students. Based on 338 primary housing units, we can accept the compromise of using 96 new public school students in the analysis. All prospective analyses done by the developers should use 96 students.

Table 3 – Total Residential Market Value

The Project Developers have provided data on average unit price and total market value. While we question whether the average unit prices can be achieved, we have accepted the information in this table for purposes of doing the primary fiscal impact analysis.

Table 4 – Total Non-Residential Market Value

There is a question as to whether all of the non-residential facilities are included in this table. In reading the Executive Summary of the Final Environmental Impact Statement (submitted June 6, 2008); it appears that there may be commercial facilities in the Project that have not been included in the Non-Residential Market Value. For example, mixed use buildings are discussed with ground floor retail space. Of the 26,127 square feet of retail space, 18,627 would be in the Village Green which seemingly is not included in Table 4. No valuation is found for this retail space. Similarly, a spa, external to the hotel, is discussed with an indoor pool and other facilities. Again, there is no identification of valuation of this facility. Underground parking is cited for three locations. Again, no valuation has been incorporated for the underground parking. It is assumed that the \$ 26,410,000 for the hotel-commercial valuation relates directly to the hotel and not to buildings external to the hotel. Cost/market information is needed on the valuation of the mixed use space, retail space, and spa that are not part of the hotel.

The cost/market estimates have been used in the analyses conducted.

Table 5 - Residential Assessed Value

This table assumes that single family homes will be in fee simple ownership and that the villas, flats, and townhouses will be in a condominium form of ownership. It was thought that both the single family homes and villas were to be owned in fee simple. The analysis is now being done on the assumption that villas are now to be condominiums.

Table 6 – Non-Residential Assessed Value

Apart from whether all non-residential properties are included, the primary issue in this table is the 50% reduction in the assessed values of the hotel units. While all of the hotel units can legally be in the condominium form of ownership, their valuation may differ depending on the type of condominium. In the EIS it is proposed that 75 of the hotel units be time share units and 225 be overnight units. The 75 time share units, as residentially marketed units with sales, can receive the benefit of the favorable condominium valuations. With a 50% break, this results in an assessed value of \$ 22,022,900 for the 75 time share units. The 225 overnight units will be treated as commercial and will be valued using an income (or perhaps a cost) methodology. These units will not be valued pursuant to Section 339y of the Real Property Law. Accordingly, the assessed value of the 225 units will be \$ 132,017,400 (75% x \$ 176,023,200).

Total taxable non-residential assessed value is thus \$ 199,810,300.

Table 7 – Determination of the Fiscal Impact Cost Parameters

This table uses the so-called Burchell method to estimate the added municipal expenditures per new resident and, separately, does a school cost per pupil calculation of property taxes per student to be raised. This method is only approach used in the DEIS to quantitatively estimate the increased demands and expenditure costs of public services from the development of the Project. This method has major shortcomings in estimating the impact on expenditures in Amenia of a Project such as Silo Ridge

Several premises underlie the Burchell per capita multiplier method. One premise is that the current composition of the population incurring costs and the population contributing to future costs are sufficiently similar that the program demands will remain of the new population will be the same as that of the existing population. Clearly, the proposed population of the Silo project is not similar to the existing population of Amenia. Another premise is that the current distribution of expenditures among the various sectors of municipal service will remain constant in the short run and will serve as the primary indicator of the way in which additional expenditures will be subsequently allocated. This also is not a valid premise to use in projecting service costs and future expenditures for the Silo Ridge project. The town supervisor's own estimates of impacts bear out the fallacy of assuming that all expenditure increases will be proportional. He has estimated that general administration costs will go up 15%, highway costs up 5%, and fire department costs up 80%.

Even if the Burchell approach were valid, the analysis in Table 7 is deficient. This table shows that Amenia has 1,830 parcels, of which 1,165 are classified as residential parcels. Table 9 shows 113 commercial parcels. Lost from the analysis are 552 parcels, or 30.2% of the parcels in Amenia. Thus, the Burchell analysis conducted ignores many properties in the town.

The school cost per pupil based on property taxes is completely fallacious. Per pupil costs of new students must be related to the expenditures of existing students. There is no correlation between the expenditures per student and the property taxes per student, unless property taxes were used to fund 100% of student costs. To related per student costs to property taxes per student means that all non-property tax revenues must rise in direct proportion to those of property taxes. This is not, and can not, be true. Non-property tax revenues will increase or decrease independently of property tax revenues.

Table 8 – Estimated Public Service Cost-Residential

This table is predicated on Table 7. Because of the problems identified in Table 7, this table becomes moot.

While we do reject the Burchell per capita results, we cannot reject the knowledge and insights of Supervisor Wayne Euvrard. The Town Supervisor estimates produce an added cost for the town of Amenia of \$ 412,895, which should now become the base for estimating the expenditure impacts on the town.

The calculations for added Northeast School District costs of \$ 1,099,053 are rejected. Using an analysis similar to that in Table 12, but with 96 public school students, produces an added cost to Northeast of \$ 1,595,931 (variable cost per student of \$16,624 (table 12) x 96 students). We believe \$ 1.6 million should be used in the additional cost of the Silo Ridge project to the Northeast School District.

Table 9 – Estimated Public Service Cost-Commercial

This table demonstrates the failure of the Burchell method for estimating the fiscal impacts of a project such as Silo Ridge in a community like Amenia. It produces absolutely meaningless results. The town has 113 commercial properties with an average value of \$ 608,272. The Silo Ridge commercial value is \$ 221,793,200, or 365 times that of the average Amenia commercial property. One can not be used to estimate the municipal costs expected for the other. It's a bit like trying to compare a mouse and an elephant.

Currently, the 113 commercial properties in Amenia are valued at \$ 68,734,762. Their share of town expenditures is \$ 363,063, or \$ 3,213 per property. The Silo Ridge commercial property under the Burchell methodology would have a valuation of \$ 221,793,200 and would have expenditure attributable to it of \$ 18,744.

Put another way, the Silo Ridge commercial portion of the project would represent about 34.8% of the value, but would be responsible for only 4.4% of the added expenditures under the Burchell methodology.

Given the use of the Supervisor's estimates of added costs, this table becomes pointless.

Table 10 – Estimated Revenues Generated by the Project

Because we have placed a higher taxable assessed value on the 225 hotel overnight units, we determine a higher increase in tax revenues. We estimate, based on the materials and sales prices provided to us, that the added revenues would be \$ 6.5 million, instead of \$ 5,541,540. Of the \$ 6.5 million, Dutchess County would receive \$ 1,027,000, Amenia \$ 785,000, the Amenia Fire District \$ 175,000, and the Northeast School District \$ 4,513,000.

Table 11 – Cost/Revenue Comparison for Traditional Neighborhood Alternative

This table does not work as presented. We produce a slightly greater projected surplus for the town of Amenia and the Amenia Fire District. Based on Supervisor Euvrard's

estimate of additional costs and our higher estimate of property tax revenues, a surplus of \$ 447,100 results ($\$ 785,000 + 175,000 = \$ 960,000 - 412,900$).

The school district component does not contain any information on school state aid impacts. Also, we reject the use of per student property taxes as a way to estimate per student expenditures. We have derived an estimated additional revenue of \$ 4,513,000 and an estimated additional expenditure of \$ 1,600,000 (based on \$ 16,624 per student in Table 12). Before factoring in school state aid, this leaves a positive balance of \$ 2,913,000. A final determination on the fiscal impact on the Northeast School District can not be determined until information is available on the potential school aid changes.

Table 12 – School Impact Analysis Using Alternate Methodology

This methodology in this table is the one that should be used in school impact, but with a provision included for school state aid. The table should be redone using 96 public school students. The result would be a difference of \$ 2,913,000 before considering the impact of school state aid changes.

Table 13 – School Impact Analysis Using DEIS/FEIS Methodology

This table should be deleted. It provides misinformation that only confuses the analysis.

Tables 14-20 – assume a 50% reduction in valuation

Tables 21-27 - assume a 25% reduction in valuation

Separate fiscal impact analyses have not been done for these tables. First, these tables suffer from the same shortcomings as pointed out in tables 1-13. Most of the comments already made would carry over to these tables.

Equally important, is a problem with the way commercial properties are handled in the scenarios with a reduced residential property value. The tables that reduce residential values by 50% also reduce all commercial valuations by 50%. Similarly, the tables with reductions in residential value of 25% also have reductions in the commercial values of 25%. A reduction in the market sale price of a residential property does not mean that it will cost 50% less to build a golf course or a hotel. There is no necessary correlation between the two. There is no inference that the golf course will have 9 holes instead of 18 or that the hotel is being reduced from 300 units to 150 units.

Until the tables have been redone consistent with the methodology, number of students, valuations, etc. discussed above the tables have little use or meaning.

School Aid Impact

The proposed Silo Ridge Project will have a major fiscal impact on the Northeast School District. The impact on property taxes and school expenditures can reasonably be estimated. However, the Silo Project due to its size and wealth creation can have an

important impact on future school aid. The current amount of state aid is not useful in determining and projecting future school state aid. School state aid programs were dramatically revised in 2007 and a new foundation aid program created, which is being phased in over four years. The Northeast School District is not receiving the full amount of foundation aid to which it is entitled, but is very close to receiving the full amount. For the 2007-08 school year, the Northeast School District is receiving foundation aid based on its 2006-07 foundation aid, plus 3 percent (\$ 3,727,676).

To determine the potential impact of the Silo Ridge on school aid, a worst case scenario is assumed in terms of primary versus second homes. Under this scenario, it is assumed that all of the 338 single family homes, villas, townhouses, and flats will be sold as primary homes, and not as secondary homes. For purposes of these analysis villas, townhouses, and flats will be assumed to be in the condominium form of ownership consistent with the prior analysis. All single family homes will be sold as fee simple and be fully valued. It is assumed that the 300 hotel units will all be split between 225 overnight units and 75 time share units.

Based on these assumptions, the number of new students to be added to the school district is **96**: the amount of new valuation is **\$ 460,668,700** (the current valuation used in the 2007-08 formula is \$ 712,835,507); **and** the amount of new adjusted gross income is **\$ 152,100,000** (the current adjusted gross income is 180,043,985).

The school aid impact on foundation aid needs to be determined in two independent and separate computer runs. First, the formula needs to be rerun using existing data, but with the assumption that there is no four year phase in and that there is no three percent factor. All limitations and restrictions on the formula need to be removed in the calculations. Under the new foundation aid formula what would the Northeast School District be eligible for in state if there were no phase in, floors, caps, etc. This provided a baseline for comparison.

Second, this foundation aid formula then needs to be run adding the data on number of new pupil, property wealth, and adjusted gross income identified above. The foundation aid formula has a number of variables, some of which require particular attention when running the calculations for the impact of the Silo Ridge project. Some of the considerations are:

- (1) It is assumed that no additional weights should be given to the new 96 students for limited English proficiency, extraordinary needs, special disabilities, free school lunch, poverty, etc. in the calculation of the total wealth foundation pupil units.
- (2) The school district property valuation involves the averaging of property wealth from two different years. The \$ 460.7 million should be added to both the valuation years used in the calculation.
- (3) Sometimes more than one school year is used in student population counts. When this occurs, the number of new students should be added to both years.

Calculations should also be done for other school aid programs (pre-kindergarten, transportation, textbook, computer software, library materials, computer hardware & technology, BOCES) where valuation, adjusted gross incomes, and/or pupil counts are determinants of the state aid received, and comparisons made between the current aid and re-calculated state aid.

Melissa Mascali

From: Michael Camann
Sent: Wednesday, June 25, 2008 10:48 AM
To: 'David Gaskell'; 'Nan and Ron Miller'
Cc: Melissa Mascali; Chris Round; 'Mike Dignacco'
Attachments: Fiscal 6-24-081.xls

David and Ron,

I hope this email reaches you. I have asked Mary Ann for your contact information but saw your addresses on her last message.

Please review the attached spreadsheet for non-residential assessed values and the following data for other categories necessary to generate the fiscal tables. Let me know if you have issues with any of these values. Once we all agree on these values we will re-calculate the tables.

We will also ask School Superintendent Johns to run the State Aid Formula per your directions but using the 2 valuations to be consistent. We are concerned about the time frame for him to accomplish this. Do you have some method of estimating the change to the formula short or re-running it at State Ed?

Thanks and we look forward to hearing from you shortly.

Population Count: 869
New Public School Students: 96
Total Residential Market Value: Accepted as expressed in Table 5: \$260,887,124
Total non-residential Assessed Value (see attached spread sheet) \$173,847,000 & \$153,468,300 (We will run both of these scenarios)
Public Service Costs: As provided by Supervisor Euvrard: \$412,895
Cost per Student: \$16,624 = \$1.6 million total
For the School Superintendent we will uses 96 new students, new adjusted gross income of \$152,100,000 (\$450,000/household) and valuation (2 scenarios) of \$434.8 M and \$414.4 M based on above numbers.

Michael A. Camann, RLA
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Cell: 845-416-5554

Melissa Mascali

From: Michael Camann
Sent: Wednesday, July 23, 2008 7:45 AM
To: Melissa Mascali
Subject: FW:

-----Original Message-----

From: David Gaskell [mailto:dgaskell@nycap.rr.com]
Sent: Thursday, June 26, 2008 11:42 AM
To: Michael Camann
Cc: Miller, Ron; Johnson, Mary Ann
Subject: Re:

Mike:

I have reviewed your spreadsheets. It is the best information I have seen to date on market value, cost, and assessed value. It contains missing information on the commercial side that has not been present in the fiscal impact data heretofore. I do not have any issue with your calculations and given the assumptions underlying the data accept your results.

You ask whether I have a way of estimating school aid. Normally, the answer would be yes. But this year the amount of aid for the 2008-2009 school year for the Webetuck School District is based on the 2007-2008 school aid plus 3%. Because the foundation formula is overridden in 2008-2009 to produce the actual state aid, no matter what changes I may make in the data elements the answer will always come back to the controlled aid payment for 2008-2009. I do not have access to the computer programs that would provide the ability to remove/change the parameters that create a result of 2007-2008 times 103%.

David

----- Original Message -----

From: Michael Camann
To: David Gaskell ; Nan and Ron Miller
Cc: Melissa Mascali ; Chris Round ; Mike Dignacco
Sent: Wednesday, June 25, 2008 9:47 AM

David and Ron,

I hope this email reaches you. I have asked Mary Ann for your contact information but saw your addresses on her last message.

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July 1, 2008

Memorandum

TO: Mary Ann Johnson
FROM: Ron Miller and David Gaskell
RE: Comments on Silo Ridge Final EIS Vol.1: Response to Comments 5-30-08

We have reviewed the sections of this Volume that relate to marketability, fiscal and economic impacts (pages 210-273) and growth inducing aspects (pages 286-291).

In the first category of public comments, the public was responding to the initial DEIS and the absence of marketability information and major deficiencies in fiscal and economic impact analysis. Most of these issues/concerns raised in the fiscal area were as a result of the study prepared by us. The public cannot be adequately responded to at this time, until Silo Ridge consultants have completed all of the revised fiscal impact analysis recently agreed to - and we review the results. We suggest to the Planning Board that the public be made aware of all the final fiscal impact analysis prepared by Silo Ridge consultants, including our firm's findings on this analysis.

Growth Inducing Aspects (DEIS section 7.0) Page 286- 291

We had expressed concern that the DEIS did not analyze in any depth the implications of the potential spending by Silo Ridge residents (and visitors using the Hotel units) with respect to the demand locally for retail and other commercial space.

In their response comments, the Silo Ridge developers provided information from the Dodson study on the *Amenia Hamlet Concept Plan* that the Town recently commissioned.

They say "Dodson recommends that the Town pursue Site plan Option No 1...conceptual build out within the hamlet of.... retail/commercial building footprint area of 108,000 square feet." (page 288).

Silo Ridge did not, as we had recommended, estimate the potential spending in dollars and square footage due to the residents of (and visitors to) the development. Their reason was stated as:

"The SEQRA document outlined the fiscal/economic impact analyses required by the applicant" (top of page 291).

THG, using the worst case scenario of 100% primary homes, has estimated potential **local type** household consumer spending by Silo Ridge residents and also visitors using the hotel units. We have converted spending into square footage demand for retail and other commercial space:

FOR 338 Silo Ridge primary households: (See table 1, attached)

Total annual spending -selected retail goods and services (2006 \$) = \$11.7 million
(\$34,629,209 per household)

2) Conversion to square footage at \$200 sales psf. = 58,520 sq. ft.

Annual spending by visitors using the 300 hotel units and resort facilities is estimated to be 20 percent of that of the primary households = \$2.34 million (THG estimate)

4) Conversion to square footage at \$200 sales psf. = 11,700 sq. ft.

TOTAL SQUARE FOOTAGE DEMAND = 70,220 sq. ft.

We note that the Silo Ridge project under the primary home scenario could potentially generate additional square footage demand in the town and vicinity (much of it in about a 10-12 mile radius) for retail and other commercial space of over 70,000 square feet. Some proportion of this could be satisfied with the onsite "Retail on Green" facility proposed in the Silo Ridge Master Plan. A good deal of this could be located within Dodson's Hamlet proposal of 108,000 square feet. However, there is no doubt that some of the new square footage demand due to Silo Ridge residents and visitors could be absorbed by existing retail stores and services located in the Town of Anemia or other nearby communities, such as Millerton, Millbrook and Sharon CT. - all within short driving distances.

We estimate that if all the 338 residential units were used as secondary or vacation homes, local spending levels would be about 25 percent of that of primary residents – about \$2.90 million annually. This level of spending could create a demand for an additional 14,500 square feet of retail and other commercial space, if none are absorbed by existing close by stores.

Town of Amenia

2008

Adopted Budget

I, Gail Hermosilla, do hereby certify that this is a true copy of the 2008 Adopted Budget of the Town of Amenia on this 15th day of November, 2007.

Signed: Gail Hermosilla
Amenia Town Clerk

Date: 11/15/2007

2008 BUDGET FOR THE TOWN OF AMENIA

Tax Rate Schedule - Adopted

FUNDS:	Appropriations	Less Estimated Revenues	Less Fund Balance & Approp. Reserves	Amount to be Raised By Tax for 2008	Taxable Assessed Value	Implied Tax Rate: \$ per Thousand	Current Tax Rate: \$ per Thousand
General	1,552,900	905,440	0	647,460	576,475,699	1.12	2.20
Highway	1,043,590	513,900	150,000	379,690	576,475,699	0.66	2.20
Amenia Water	151,920	94,745	0	57,175	90,229,717	0.63	0.46
Amenia Lighting	17,500	0	0	17,500	107,783,672	0.16	0.17
Wassaic Lighting	6,500	0	6,500	0	32,796,569	-	0.60
Amenia Fire	159,700	0	0	159,700	405,162,089	0.39	0.42
Wassaic Fire	169,375	0	0	169,375	289,453,037	0.59	0.71
Old Amenia Landfill	1,320,000	20,000	1,300,000	0	576,475,699	-	-
TOTALS:	4,421,485	1,534,085	1,456,500	1,430,900			

100% LDA?

Current tax rate per thousand has been normalized to full value as a result of this year's revaluation.

1026861

2008 Proposed Tax and Change From Previous Year

1.75
.16
.64

	Amount Raised By Tax for 2007	Amount to be Raised By Tax for 2008	Dollar Change	% Change
General/Highway	1,014,144	1,027,150	13,006	1.3%
Amenia Water	37,273	57,175	19,902	53.4%
Amenia Lighting	16,000	17,500	1,500	9.4%
Wassaic Lighting	16,000	0	-16,000	-100.0%
Amenia Fire	121,100	159,700	38,600	31.9%
Wassaic Fire	154,675	169,375	14,700	9.5%
Old Amenia Landfill	0	0	0	0.0%
	1,359,192	1,430,900	71,708	

Town of Amenia

Preliminary Budget

**2008 Schedule of Salaries of Elected Town Officers
(Article 8 of the Town Law)**

OFFICER

SUPERVISOR	\$18,000.00
COUNCILMEN (4) EACH	\$ 5,535.00
TOWN JUSTICE (2) EACH	\$15,450.00
TOWN CLERK	\$25,000.00
SUPERINTENDENT OF HIGHWAYS	\$51,699.00
SOLE ASSESSOR	\$26,895.00

2008 BUDGET FOR THE TOWN OF AMENIA

Summary of All Funds

FUNDS:	FUND CODE:	Last Years Actual 2006	Budget as Modified 2007	Adopted Budget 2008
<u>Appropriations</u>				
General	A	1,236,317	1,763,458	1,552,900
Highway	DA	545,432	983,958	1,043,590
Amenia Water	SW	145,241	157,273	151,920
Amenia Lighting	SL1	17,700	16,000	17,500
Wassaic Lighting	SL2	6,337	16,000	6,500
Amenia Fire	SF1	109,000	121,100	159,700
Wassaic Fire	SF2	139,550	154,675	169,375
Old Amenia Landfill	H0	0	0	1,320,000
Appropriation TOTALS:		2,199,577	3,212,464	4,421,485 ✓
<u>Revenues</u>				
General	A	1,256,966	1,263,458	1,552,900
Highway	DA	586,335	883,957	893,590
Amenia Water	SW	133,031	127,273	151,920
Amenia Lighting	SL1	16,061	16,000	17,500
Wassaic Lighting	SL2	6,032	16,000	0
Amenia Fire	SF1	109,000	121,100	159,700
Wassaic Fire	SF2	139,550	154,675	169,375
Old Amenia Landfill	H0	0	0	20,000
Revenue TOTALS:		2,246,975	2,582,463	2,964,985

2008 BUDGET FOR THE TOWN OF AMENIA

General Fund

ACCOUNT:	ACCOUNT CODE:	Last Years Actual 2006	Budget as Modified 2007	Adopted Budget 2008
<u>Appropriations</u>				
TOWN BOARD				
Personal Services	A00-01-1010-100	21,321	22,140	22,140
Conferences	A00-01-1010-400	3,068	2,500	2,000
SUB-TOTAL:		24,389	24,640	24,140
JUSTICES				
Personal Services	A00-01-1110-100	32,180	46,480	56,548
Equipment	A00-01-1110-200	0	175	175
Conferences	A00-01-1110-400	115	0	0
Dues	A00-01-1110-410	175	740	1,000
Conferences/Training	A00-01-1110-420	1,479	4,200	6,200
Technical Support	A00-01-1110-430	2,994	650	1,025
Interpreters	A00-01-1110-440	292	1,000	1,000
Postage	A00-01-1110-450	239	600	600
Office Supplies	A00-01-1110-460	851	1,100	1,100
SUB-TOTAL:		38,325	54,945	67,648
SUPERVISOR				
Personal Services	A00-01-1220-100	104,584	141,920	156,810
Equipment	A00-01-1220-200	703	500	500
Supplies	A00-01-1220-410	244	1,000	500
Conferences	A00-01-1220-420	1,712	1,000	1,500
SUB-TOTAL:		107,243	144,420	159,310
BUDGET OFFICER				
Personal Services	A00-01-1310-100	5,000	7,500	7,500
Equipment	A00-01-1310-200	0	0	0
Account Support	A00-01-1310-400	7,250	10,000	7,250
Fixed Asset Inventory	A00-01-1310-410	0	2,500	0
SUB-TOTAL:		12,250	20,000	14,750

2008 BUDGET FOR THE TOWN OF AMENIA

General Fund

ACCOUNT:	ACCOUNT CODE:	Last Years Actual 2006	Budget as Modified 2007	Adopted Budget 2008
TAX COLLECTION				
Personal Services	A00-01-1330-100	2,266	4,000	4,500
Computer/Software	A00-01-1330-200	450	1,005	1,100
Contractual	A00-01-1330-400	0	1,200	1,200
Mileage	A00-01-1330-430	0	200	200
Training	A00-01-1330-440	0	500	500
SUB-TOTAL:		2,716	6,905	7,500
ASSESSORS				
Personal Services	A00-01-1355-100	33,838	36,685	40,935
Conferences/Schools	A00-01-1355-400	2,539	2,500	2,500
Contracts	A00-01-1355-420	314	2,000	4,500
Mileage	A00-01-1355-430	670	700	700
Grievance Hearings	A00-01-1355-440	400	500	500
Certioraris	A00-01-1355-450	0	10,000	0
Capital Projects	A00-01-1355-460	25,000	25,000	25,000
Capital Projects - Certioraris	A00-01-1355-4670	0	0	5,000
SUB-TOTAL:		62,761	77,385	79,135
TOWN CLERK				
Personal Services	A00-01-1410-100	48,560	50,455	49,960
Equipment	A00-01-1410-200	1,977	1,540	1,500
Conferences	A00-01-1410-400	1,781	2,900	2,800
Mileage	A00-01-1410-410	275	500	600
Books/Binding	A00-01-1410-420	0	0	0
Training	A00-01-1410-430	442	700	1,000
Accounting Services	A00-01-1410-440	725	1,000	1,000
Contractual	A00-01-1410-450	1,334	4,500	1,700
SUB-TOTAL:		55,094	61,595	58,560

2008 BUDGET FOR THE TOWN OF AMENIA

General Fund

ACCOUNT:	ACCOUNT CODE:	Last Years Actual 2006	Budget as Modified 2007	Adopted Budget 2008
ATTORNEY				
Personal Services	A00-01-1420-100	0	0	0
Contractual Expense	A00-01-1420-400	62,306	65,000	65,000
SUB-TOTAL:		62,306	65,000	65,000
ELECTIONS				
Personal Services	A00-01-1450-100	0	0	0
Transp. Machines	A00-01-1450-410	0	0	0
SUB-TOTAL:		0	0	0
BUILDINGS				
Personal Services	A00-01-1620-100	8,213	6,500	6,700
Personal Services: Public Access	A00-01-1620-110	0	4,000	5,000
Equipment	A00-01-1620-200	4,963	3,000	3,000
Equipment: Public Access	A00-01-1620-210	1,867	2,500	2,500
Electrical	A00-01-1620-400	5,849	7,000	7,000
Contractual	A00-01-1620-405	0	7,000	7,500
Telephone	A00-01-1620-410	10,981	12,000	11,000
Heat	A00-01-1620-420	4,727	8,000	8,000
Copier	A00-01-1620-430	6,481	8,000	8,000
Rental of Buildings	A00-01-1620-440	23,200	23,200	30,388
Maintenance	A00-01-1620-450	527	2,000	2,000
Maint. & Support; Public Access	A00-01-1620-455	0	1,500	750
Ftn. Square Lights & Maint.	A00-01-1620-460	943	2,500	2,000
Vintage Lights - Wassaic	A00-01-1620-465	0	0	1,000
Parking Lot Rent	A00-01-1620-470	3,300	3,300	4,000
Supplies: Public Access	A00-01-1620-480	0	500	250
Mowing Expense	A00-01-1620-485	0	0	13,750
Snow Removal	A00-01-1620-490	21,528	12,500	12,500
SUB-TOTAL:		92,579	103,500	125,338

2008 BUDGET FOR THE TOWN OF AMENIA

General Fund

ACCOUNT:	ACCOUNT CODE:	Last Years Actual 2006	Budget as Modified 2007	Adopted Budget 2008
CENTRAL STOREROOM				
Supplies	A00-01-1660-400	17,529	18,000	18,000
SUB-TOTAL:		17,529	18,000	18,000
CENTRAL MAIL & PRINTING				
Postage	A00-01-1670-400	6,408	7,000	7,000
Legals	A00-01-1670-410	3,311	4,000	5,000
SUB-TOTAL:		9,719	11,000	12,000
SPECIAL ITEMS				
Comp. Plan Personal Service	A00-01-1900-100	3,273	5,000	0
Comp. Plan Attorney	A00-01-1900-400	30,000	30,000	0
Unallocated Insurance	A00-01-1900-410	48,672	51,000	51,700
Assoc. of Towns Dues	A00-01-1900-420	800	1,000	1,000
Contingencies	A00-01-1900-430	131,429	90,000	100,000
Landfill - Planning	A00-01-1900-440	20,110	65,000	40,000
Grant Administrator	A00-01-1900-450	4,400	10,000	15,000
OPRHP Sidewalk Debt Service	A00-01-1900-460	0	200,000	30,000
Flood	A00-01-1900-480	0	0	30,000
SUB-TOTAL:		238,684	452,000	267,700
POLICE & CONSTABLE				
Personal Services	A00-01-3120-100	4,600	5,000	4,000
Communications	A00-01-3120-410	280	750	500
Equipment	A00-01-3120-420	10	200	200
Training	A00-01-3120-430	0	1,000	1,000
SUB-TOTAL:		4,890	6,950	5,700
TRAFFIC CONTROL				
Stop Light	A00-02-3310-400	2,601	3,000	3,000
SUB-TOTAL:		2,601	3,000	3,000

2008 BUDGET FOR THE TOWN OF AMENIA

General Fund

ACCOUNT:	ACCOUNT CODE:	Last Years Actual 2006	Budget as Modified 2007	Adopted Budget 2008
CONTROL OF DOGS				
Personal Services	A00-02-3510-100	6,000	0	6,860
Equipment	A00-02-3510-200	0	125	125
Contractual Expense	A00-02-3510-400	0	6,228	0
Board Strays	A00-02-3510-410	308	1,000	500
Veterinarian Expenses	A00-02-3510-420	140	1,000	500
Mileage	A00-02-3510-430	1,961	2,000	2,000
Miscellaneous Supplies	A00-02-3510-440	162	200	200
SUB-TOTAL:		8,571	10,553	10,185
SAFETY INSPECTION				
Personal Services	A00-02-3620-100	72,317	59,930	63,655
Equipment	A00-02-3620-200	280	500	500
Supplies/Etc.	A00-02-3620-400	0	450	450
Mileage	A00-02-3620-410	1,709	2,500	2,800
Speed Limit Signs	A00-02-3620-420	480	0	0
Conferences	A00-02-3620-430	2,156	2,500	2,500
Dues/Memberships	A00-02-3620-440	547	750	650
Telephone/Radio Charges	A00-02-3620-450	170	250	250
Reference Books	A00-02-3620-460	95	500	750
Capital Improvement	A00-02-3620-490	0	10,000	0
SUB-TOTAL:		77,754	77,380	71,555
CIVIL DEFENSE				
Equipment	A00-02-3640-200	0	500	0
SUB-TOTAL:		0	500	0
REGISTRAR				
Contractual Expense	A00-03-4020-400	704	1,000	1,000
Books	A00-03-4020-401	1,994	2,000	0
SUB-TOTAL:		2,698	3,000	1,000

2008 BUDGET FOR THE TOWN OF AMENIA

General Fund

ACCOUNT:	ACCOUNT CODE:	Last Years Actual 2006	Budget as Modified 2007	Adopted Budget 2008
SUPERINTENDENT OF HIGHWAYS				
Personal Services	A00-04-5010-100	58,159	60,480	63,699
Conferences	A00-04-5010-400	0	600	600
Supplies	A00-04-5010-410	465	500	500
Mileage	A00-04-5010-420	233	300	300
SUB-TOTAL:		58,857	61,880	65,099
GARAGE				
Computer/Software	A00-04-5132-200	375	400	400
Copier Maintenance	A00-04-5132-210	245	250	250
Electrical	A00-04-5132-400	2,414	4,000	4,000
Telephone	A00-04-5132-410	2,176	2,400	2,900
Heat	A00-04-5132-420	3,135	5,000	5,000
Maintenance	A00-04-5132-430	1,308	1,500	1,500
SUB-TOTAL:		9,653	13,550	14,050
COMMUNITY ACTION				
Community Action Agency	A00-05-6010-400	0	2,200	3,000
SUB-TOTAL:		0	2,200	3,000
VETERAN'S SERVICES				
VFW	A00-05-6510-400	500	1,300	500
American Legion	A00-05-6510-410	500	500	500
SUB-TOTAL:		1,000	1,800	1,000
PROGRAMS FOR THE AGING				
Senior Trips	A00-05-6772-410	7,400	8,200	8,200
Picnics	A00-05-6772-430	0	850	1,200
Supplies	A00-05-6772-440	0	0	300
Rental of Hall	A00-05-6772-450	0	0	1,800
SUB-TOTAL:		7,400	9,050	11,500

2008 BUDGET FOR THE TOWN OF AMENIA

General Fund

ACCOUNT:	ACCOUNT CODE:	Last Years Actual 2006	Budget as Modified 2007	Adopted Budget 2008
RECREATION				
GENERAL EXPENSES				
Park Maintenance	A00-06-7110-400	5,115	7,000	13,000
Mowing Expense	A00-06-7110-410	0	12,500	0
Ballpark Lights	A00-06-7110-430	4,563	6,000	6,000
SUB-TOTAL:		9,678	25,500	19,000
PLAYGROUND & REC CENTER				
Personal Services	A00-06-7140-100	13,781	39,000	18,260
Equipment	A00-06-7140-200	0	45,000	0
Capital Improvements	A00-06-7140-210	0	30,000	20,000
Supplies	A00-06-7140-390	0	3,825	2,300
Contractual Expense	A00-06-7140-400	0	250	0
Dance Supplies	A00-06-7140-430	190	0	0
Easter Egg Hunt	A00-06-7140-440	167	0	200
SUB-TOTAL:		14,138	118,075	40,760
SUMMER RECREATION PROGRAM				
Personal Services	A00-06-7145-100	0	31,000	30,260
Contractual Expense	A00-06-7145-400	10,000	10,000	0
Supplies	A00-06-7145-450	0	5,000	3,000
Trips	A00-06-7145-460	0	6,075	5,000
Transportation	A00-06-7145-470	0	5,000	0
SUB-TOTAL:		10,000	57,075	38,260
SPECIAL REC FACILITIES - DANCE				
Personal Services - Dance	A00-06-7150-100	20,524	0	6,000
Dance Supplies	A00-06-7150-400	154	5,200	600
Bus Transportation	A00-06-7150-420	3,713	0	0
Rental of Hall	A00-06-7150-450	0	1,200	0
SUB-TOTAL:		24,391	6,400	6,600

2008 BUDGET FOR THE TOWN OF AMENIA

General Fund

ACCOUNT:	ACCOUNT CODE:	Last Years Actual 2006	Budget as Modified 2007	Adopted Budget 2008
BALLTEAMS				
Soccer	A00-06-7210-400	0	500	500
Girl's Softball	A00-06-7210-410	900	500	250
Connie Mack Baseball	A00-06-7210-420	2,625	2,400	2,400
Senior League Baseball	A00-06-7210-430	600	400	400
Amenia Farm Team	A00-06-7210-440	2,273	2,750	3,000
Little League	A00-06-7210-450	900	300	1,000
SUB-TOTAL:		7,298	6,850	7,550
LIBRARY				
Amenia Free Library	A00-06-7410-400	42,000	42,000	45,000
SUB-TOTAL:		42,000	42,000	45,000
HISTORIAN				
Contractual Expense	A00-06-7510-400	45	800	800
SUB-TOTAL:		45	800	800
ZONING				
Personal Services	A00-07-8010-100	30,415	28,500	29,360
Equipment Maintenance	A00-07-8010-200	0	1,125	500
Conferences	A00-07-8010-400	965	2,000	1,000
Attorney	A00-07-8010-410	2,861	0	0
Secretary	A00-07-8010-420	651	1,200	1,200
Mileage	A00-07-8010-430	0	1,500	500
Supplies	A00-07-8010-450	125	300	300
SUB-TOTAL:		35,017	34,625	32,860

2008 BUDGET FOR THE TOWN OF AMENIA

General Fund

ACCOUNT:	ACCOUNT CODE:	Last Years Actual 2006	Budget as Modified 2007	Adopted Budget 2008
PLANNING & COASTAL				
Personal Services	A00-07-8020-100	4,743	2,500	2,500
Equipment Maintenance	A00-07-8020-200	0	1,000	500
Equipment	A00-07-8020-400	2,128	600	600
Conferences	A00-07-8020-410	562	2,500	2,500
Secretarial (ZBA)	A00-07-8020-411	549	800	800
Planning	A00-07-8020-440	37,921	45,000	45,000
Wastewater Engineer	A00-07-8020-450	6,074	20,000	30,000
Secretarial (Planning)	A00-07-8020-460	1,364	3,500	3,500
Supplies	A00-07-8020-480	1,196	300	300
Wastewater Graphic/Mapping	A00-07-8020-490	15	2,000	2,500
SUB-TOTAL:		54,552	78,200	88,200
REFUSE & GARBAGE				
Personal Services	A00-07-8160-100	16,007	17,680	18,200
Contractual Expense	A00-07-8160-400	48,023	50,000	60,000
SUB-TOTAL:		64,030	67,680	78,200
COMMUNITY BEAUTIFICATION				
Contractual Expense	A00-07-8510-400	1,489	1,500	1,500
SUB-TOTAL:		1,489	1,500	1,500
COMMUNITY DEVELOPMENT				
Contractual Expense	A00-07-8676-400	0	4,500	5,000
SUB-TOTAL:		0	4,500	5,000
CEMETARIES				
Contractual Expense	A00-07-8810-400	0	1,000	1,000
SUB-TOTAL:		0	1,000	1,000

2008 BUDGET FOR THE TOWN OF AMENIA
General Fund

ACCOUNT:	ACCOUNT CODE:	Last Years Actual 2006	Budget as Modified 2007	Adopted Budget 2008
UNDISTRIBUTED EMPLOYEE BENEFITS				
NYS Retirement	A00-08-9010-800	258	30,000	20,000
Social Security	A00-08-9030-800	35,864	42,000	42,000
Workers Comp	A00-08-9040-800	1,883	5,000	6,000
Medical Insurance	A00-08-9060-800	4,743	13,000	5,000
SUB-TOTAL:		42,748	90,000	73,000
DEBT SERVICE				
Capital Notes	A00-09-9740-600	30,000	0	30,000
Capital Notes - Interest	A00-09-9740-700	335	0	0
SUB-TOTAL:		30,335	0	30,000
INTERFUND TRANSFERS				
Capital	A00-09-9999-900	3,577	0	0
SUB-TOTAL:		3,577	0	0
Appropriation TOTALS:		1,236,317	1,763,458	1,552,900

2008 BUDGET FOR THE TOWN OF AMENIA

General Fund

ACCOUNT:	ACCOUNT CODE:	Last Years Actual 2006	Budget as Modified 2007	Adopted Budget 2008
<u>Revenues</u>				
Taxes	A00-1001	516,707	320,743	647,460
Cell Tower - Parks & Rec	A00-2613	0	13,340	13,340
Interest Penalty	A00-1090	7,839	5,000	10,000
Sales Tax	A00-1120	213,444	210,000	205,000
Cable TV Franchise	A00-1170	36,102	34,000	42,000
Clerk Fees	A00-1255	2,214	2,200	2,200
Park & Rec. Fees	A00-2001	2,282	2,500	3,000
Summer Rec. Fees	A00-2002	0	32,475	15,000
Rec Subdivision Fees	A00-2030	0	45,000	30,000
Zoning Fees	A00-2110	3,000	5,000	3,000
Planning Board Fees	A00-2115	7,895	10,000	6,000
Garbage Removal	A00-2130	54,000	40,000	50,000
Interest/Earnings	A00-2401	28,738	20,000	20,000
Games of Chance Lic.	A00-2530	40	100	100
Bingo License	A00-2540	48	100	100
Dog License	A00-2544	1,652	1,500	1,500
Building Permits	A00-2555	42,945	75,000	80,000
Permits, Other	A00-2590	3,311	3,500	7,000
Fines/Forfeitures/Bail	A00-2610	26,740	20,000	20,000
Cell Tower	A00-2612	12,000	12,000	12,000
Miscellaneous Income	A00-2770	16,808	4,000	0
NYS Per Capita (AIM)	A00-3001	38,193	35,000	40,000
NYS Mortgage Tax	A00-3005	234,193	210,000	180,000
Special Grant Fund	A00-3089CD	6,375	0	0
Youth Programs - Dance Grant	A00-3820	1,115	1,000	4,200
Grants	A00-3889	0	60,000	50,000
OPRHP Grant - Sidewalk	A00-3890	0	100,000	80,000
STAR Program	A00-3089	1,325	1,000	1,000
FEMA Reimbursement	A00-4960	0	0	30,000
SUB-TOTAL:		1,256,966	1,263,458	1,552,900
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Revenue TOTALS:		1,256,966	1,263,458	1,552,900

2008 BUDGET FOR THE TOWN OF AMENIA

Highway Fund

ACCOUNT:	ACCOUNT CODE:	Last Years Actual 2006	Budget as Modified 2007	Adopted Budget 2008
<u>Appropriations</u>				
GENERAL REPAIRS				
Personal Services	DA0-04-5110-100	124,635	130,000	146,079
Contractual Expense	DA0-04-5110-400	96,664	100,000	100,000
CDBG	DA0-04-5110-410	-1,030	0	100,000
SUB-TOTAL:		220,269	230,000	346,079
IMPROVEMENTS				
CHIPS	DA0-04-5112-200	39,799	45,427	46,700
Salt Shed	DA0-04-5112-300	15,595	100,000	0
Capital Project	DA0-04-5112-410	0	50,000	0
Multi-Modal Project	DA0-04-5112-450	0	100,000	94,043
SUB-TOTAL:		55,394	295,427	140,743
BRIDGES				
Contractual Expense	DA0-04-5120-400	2,000	2,000	2,000
SUB-TOTAL:		2,000	2,000	2,000
MACHINERY				
Equipment Acquisition	DA0-04-5130-270	57,837	186,000	0
Contractual Expense	DA0-04-5130-400	43,398	50,000	50,000
SUB-TOTAL:		101,235	236,000	50,000
BRUSH & WEEDS				
Contractual Expense	DA0-04-5140-400	171	600	600
SUB-TOTAL:		171	600	600
SNOW REMOVAL				
Personal Services	DA0-04-5142-100	73,279	86,098	78,658
Contractual Expense	DA0-04-5142-400	39,943	40,000	40,000
SUB-TOTAL:		113,222	126,098	118,658

2008 BUDGET FOR THE TOWN OF AMENIA

Highway Fund

ACCOUNT:	ACCOUNT CODE:	Last Years Actual 2006	Budget as Modified 2007	Adopted Budget 2008
EMERGENCY DISASTER				
Emergency Disaster	DA0-04-8760-400	0	0	260,000
SUB-TOTAL:		0	0	260,000
ACQUISITIONS				
Debt Service		0	0	35,000
SUB-TOTAL:		0	0	35,000
EMPLOYEE BENEFITS				
NYS Retirement	DA0-08-9010-800	0	35,000	35,000
Social Security	DA0-08-9030-800	15,141	16,510	16,510
Workers Comp	DA0-08-9040-800	16,320	17,323	18,000
Medical Insurance	DA0-08-9060-800	21,680	25,000	21,000
SUB-TOTAL:		53,141	93,833	90,510
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Appropriation TOTALS:		545,432	983,958	1,043,590
<u>Revenues</u>				
Taxes	DA0-1001	527,334	693,401	379,690
Interest & Earnings	DA0-2401	8,902	5,000	4,000
Driveway Permits	DA0-2590	150	0	200
Miscellaneous Income	DA0-2770	4,522	3,000	3,000
CHIPS	DA0-3501	45,427	39,000	46,700
Salt	DA0-3505	0	43,556	0
Multi-Modal Grant	DA0-3510	0	100,000	100,000
CDBG Grant	DA0-3960	0	0	100,000
FEMA Reimbursement	DA0-4960	0	0	260,000
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Revenue TOTALS:		586,335	883,957	893,590

2008 BUDGET FOR THE TOWN OF AMENIA

Amenia Water Fund

ACCOUNT:	ACCOUNT CODE:	Last Years Actual 2006	Budget as Modified 2007	Adopted Budget 2008
<u>Appropriations</u>				
ADMINISTRATION				
Personal Services	SW0-07-8310-100	9,270	9,193	9,515
Contractual Expense	SW0-07-8310-400	2,721	9,000	9,000
Insurance	SW0-07-8310-500	6,576	7,000	7,000
SUB-TOTAL:		18,567	25,193	25,515
SOURCE OF SUPPLY				
Personal Services	SW0-07-8320-100	22,454	23,580	24,405
Equipment	SW0-07-8320-200	9,857	7,500	7,500
Contractual Expense	SW0-07-8320-400	30,803	30,000	25,000
SUB-TOTAL:		63,114	61,080	56,905
PURIFICATION				
Equipment	SW0-07-8330-200	1,244	1,000	1,200
Chemicals	SW0-07-8330-400	556	500	500
Laboratory	SW0-07-8330-410	7,505	5,000	4,000
SUB-TOTAL:		9,305	6,500	5,700
TRANSMISSION & DISTRIBUTION				
Equipment	SW0-07-8340-200	6,339	7,000	6,000
Contractual Expense	SW0-07-8340-400	42,528	26,500	26,800
SUB-TOTAL:		48,867	33,500	32,800
EMPLOYEE BENEFITS				
NYS Retirement	SW0-08-9010-800	0	2,000	2,000
Social Security	SW0-08-9030-800	2,388	3,000	3,000
Workers Comp	SW0-08-9040-800	3,000	1,000	1,000
SUB-TOTAL:		5,388	6,000	6,000

2008 BUDGET FOR THE TOWN OF AMENIA

Amenia Water Fund

ACCOUNT:	ACCOUNT CODE:	Last Years Actual 2006	Budget as Modified 2007	Adopted Budget 2008
CAPITAL PROJECTS				
Capital Reserve Fund	SW0-09-9550-400	0	25,000	0
SUB-TOTAL:		0	25,000	0
WATER METER PROJECT				
Debt Service		0	0	25,000
SUB-TOTAL:		0	0	25,000
<hr/> <hr/>				
Appropriation TOTALS:		145,241	157,273	151,920
<u>Revenues</u>				
AMENIA WATER DISTRICT				
Taxes	SW0-1001	40,383	37,273	57,175
Unmetered Sales	SW0-2142	87,477	88,000	88,000
Water Meter Grant	SW0-2150	0	0	5,245
Interest & Earnings	SW0-2401	4,252	2,000	1,500
Miscellaneous Income	SW0-2770	919	0	0
SUB-TOTAL:		133,031	127,273	151,920
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Revenue TOTALS:		133,031	127,273	151,920

2008 BUDGET FOR THE TOWN OF AMENIA

Amenia Lighting Fund

ACCOUNT:	ACCOUNT CODE:	Last Years Actual 2006	Budget as Modified 2007	Adopted Budget 2008
<u>Appropriations</u>				
STREET LIGHTING				
Contractual Expense	SL1-04-5182-400	17,700	16,000	17,500
SUB-TOTAL:		17,700	16,000	17,500
<hr/> <hr/>				
Appropriation TOTALS:		17,700	16,000	17,500
<u>Revenues</u>				
Taxes	SL1-1001	16,000	16,000	17,500
Interest	SL1-2401	61	0	0
SUB-TOTAL:		16,061	16,000	17,500
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Revenue TOTALS:		16,061	16,000	17,500

2008 BUDGET FOR THE TOWN OF AMENIA
Wassaic Lighting Fund

ACCOUNT:	ACCOUNT CODE:	Last Years Actual 2006	Budget as Modified 2007	Adopted Budget 2008
<u>Appropriations</u>				
STREET LIGHTING				
Contractual Expense	SL2-04-5182-400	6,337	16,000	6,500
SUB-TOTAL:		6,337	16,000	6,500
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Appropriation TOTALS:		6,337	16,000	6,500
<u>Revenues</u>				
Taxes	SL2-1001	6,000	16,000	0
Interest	SL2-2401	32	0	0
SUB-TOTAL:		6,032	16,000	0
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Revenue TOTALS:		6,032	16,000	0

2008 BUDGET FOR THE TOWN OF AMENIA

Amenia Fire Fund

ACCOUNT:	ACCOUNT CODE:	Last Years Actual 2006	Budget as Modified 2007	Adopted Budget 2008
<u>Appropriations</u>				
AMENIA FIRE				
Amenia Fire	SF1-02-3410-400	109,000	121,100	159,700
SUB-TOTAL:		109,000	121,100	159,700
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Appropriation TOTALS:		109,000	121,100	159,700
<u>Revenues</u>				
AMENIA FIRE				
Amenia Fire	SF1-1001	109,000	121,100	159,700
SUB-TOTAL:		109,000	121,100	159,700
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Revenue TOTALS:		109,000	121,100	159,700

2008 BUDGET FOR THE TOWN OF AMENIA

Wassaic Fire Fund

ACCOUNT:	ACCOUNT CODE:	Last Years Actual 2006	Budget as Modified 2007	Adopted Budget 2008
<u>Appropriations</u>				
WASSAIC FIRE				
Wassaic Fire	SF2-02-3410-400	139,550	154,675	169,375
SUB-TOTAL:		139,550	154,675	169,375
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Appropriation TOTALS:		139,550	154,675	169,375
<u>Revenues</u>				
WASSAIC FIRE				
Wassaic Fire	SF2-1001	139,550	154,675	169,375
SUB-TOTAL:		139,550	154,675	169,375
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Revenue TOTALS:		139,550	154,675	169,375

2008 BUDGET FOR THE TOWN OF AMENIA
Old Amenia Landfill Fund

ACCOUNT:	ACCOUNT CODE:	Last Years Actual 2006	Budget as Modified 2007	Adopted Budget 2008
<u>Appropriations</u>				
OLD AMENIA LANDFILL				
Old Amenia Landfill	H00-00-9999-990	0	0	1,320,000
SUB-TOTAL:		0	0	1,320,000
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Appropriation TOTALS:		0	0	1,320,000
<u>Revenues</u>				
Interest	H00-2401	0	0	20,000
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Revenue TOTALS:		0	0	20,000

Webutuck Central School District

2007 – 2008 Adopted Budget with Budget Components

Adopted by the Board of Education
May 21, 2007

Webutuck CSD Adopted Budget 2007 - 2008 (5/21/07)

Account Name	Account Code	2007-08 Budget Components				
		06-07 Budget	07-08 Budget	07-08 Admin	07-08 Program	07-08 Capital
Board of Education						
Contractual expense	A1010.400 00 00 20	12,600	14,000	14,000		
Conference and mileage	A1010.410 00 00 20	2,100	2,200	2,200		
Materials and supplies	A1010.450 00 00 20	400	400	400		
Total Board of Education		15,100	16,600	16,600	0	0
District Clerk						
Noninstructional salaries	A1040.160 00 00 20	7,000	7,800	7,800		
Noninstructional salaries over/extra	A1040.162 00 00 20	0	0	0		
Materials and supplies	A1040.450 00 00 20	416	425	425		
Total District Clerk		7,416	8,225	8,225	0	0
District Meeting						
Miscellaneous Expense	A1060.440 00 00 20	263	270	270		
Advertising	A1060.448 00 00 20	1,260	2,500	2,500		
Materials and supplies	A1060.450 00 00 20	420	450	450		
Total District Meeting		1,943	3,220	3,220	0	0
Total Board of Education		24,459	28,045	28,045	0	0
Central Administration						
Chief School Administrator						
Salary-Chief School Administrator	A1240.150 00 00 20	140,911	142,510	142,510		
Noninstructional salaries	A1240.160 00 00 20	39,299	41,657	41,657		
Noninstructional Salary-Over/Extra	A1240.162 00 00 20	0	0	0		
Noninstructional salaries seasonal/subs	A1240.164 00 00 20	525	525	525		
Contractual expense	A1240.400 00 00 20	2,100	2,200	2,200		
Conference fees and mileage	A1240.410 00 00 20	3,150	3,150	3,150		
Fees and dues	A1240.411 00 00 20	1,365	1,365	1,365		
Materials and supplies	A1240.450 00 00 20	1,465	1,500	1,500		
Total Chief School Administrator		188,815	192,907	192,907	0	0
Total Central Administration		188,815	192,907	192,907	0	0
Finance						
Business Administration						
Salary, Business Administrator	A1310.150 00 00 20	95,116	100,823	100,823		
Noninstructional salaries	A1310.160 00 00 20	87,861	95,000	95,000		
Noninstructional salaries over/extra	A1310.162 00 00 20	799	800	800		
Equipment	A1310.200 00 00 20	10,000	10,000	10,000		
Contractual expense	A1310.400 00 00 20	15,098	15,100	15,100		
Conference fees and mileage	A1310.410 00 00 20	1,872	1,900	1,900		
Fees and dues	A1310.411 00 00 20	520	550	550		
Postage	A1310.444 00 00 20	1,200	1,300	1,300		
Public notice advertising	A1310.448 00 00 20	936	975	975		
Materials and supplies	A1310.450 00 00 20	11,862	11,850	11,850		
BOCES services	A1310.490 00 00 20	6,007	7,667	7,667		
Total Business Administration		231,261	245,965	245,965	0	0
Auditing						
Contractual expense	A1320.400 00 00 20	18,928	20,000	20,000		
Total Auditing		18,928	20,000	20,000	0	0
Treasurer						
Salary, Treasurer	A1325.160 00 00 20	52,153	55,300	55,300		
Salary, Assistant Treasurer	A1325.160 10 00 20	2,855	2,800	2,800		
Bond coupons	A1325.400 00 00 20	0	0	0		
Materials and supplies	A1325.450 00 00 20	0	0	0		
Total Treasurer		55,008	58,100	58,100	0	0
Tax Collection						
Noninstructional salaries	A1330.160 00 00 20	4,679	4,800	4,800		
Contractual expense	A1330.400 00 00 20	2,808	2,800	2,800		
Postage	A1330.444 00 00 20	1,040	1,100	1,100		
Advertising	A1330.448 00 00 20	217	220	220		

Webutuck CSD Adopted Budget 2007 - 2008 (5/21/07)

Account Name	Account Code	2007-08 Budget Components				
		06-07 Budget	07-08 Budget	07-08 Admin	07-08 Program	07-08 Capital
Materials and supplies	A1330.450 00 00 20	217	200	200		
Total Tax Collection		8,981	9,120	9,120	0	0
Fiscal Agent Fee						
Contractual expense - fiscal agent	A1380.400 00 00 20	0	0	0		
Total:Fiscal Agent Fee		0	0	0	0	0
Total Finance		314,158	333,185	333,185	0	0
Staff						
Legal						
Contractual - retainer	A1420.400 00 00 20	14,000	15,000	7,500	7,500	
Contractual - non-retainer	A1420.400 00 01 20	19,000	20,000		20,000	
Judgements and settlements	A1420.400 00 02 20	0	0			
Total Legal		33,000	35,000	7,500	27,500	0
Personnel						
Contractual expense	A1430.400 00 00 20	0	0	0		
Personnel advertising	A1430.448 00 00 20	3,640	3,700	3,700		
Materials and supplies	A1430.450 00 00 20	384	365	365		
BOCES services	A1430.490 00 00 20	5,980	5,570	5,570		
Total Personnel		9,984	9,635	9,635	0	0
Public Information & Services						
Contractual expense	A1480.400 00 00 20	0	0	0		
Total Public Information & Services		0	0	0	0	0
Total Staff		42,984	44,635	17,135	27,500	0
Central Services						
Operation of Plant						
Noninstructional salaries	A1620.160 00 00 20	251,853	275,000			275,000
Noninstructional salaries	A1620.160 09 00 20	0	0			0
Noninstructional salaries over/extra	A1620.162 00 00 20	21,782	22,000			22,000
Noninstructional salaries over/extra	A1620.162 00 00 21	0	0			0
Noninstructional salaries - subs	A1620.164 00 00 21	42,182	38,900			38,900
Equipment	A1620.200 00 00 21	3,434	3,700			3,700
Contractual expense	A1620.200 09 00 21	0	0			0
Services contracts (engineer/architect)	A1620.400 00 00 21	0	10,000			10,000
Contractual expense	A1620.400 09 00 21	0	0			0
Contract - Fuel and utilities	A1620.420 00 00 20	492,760	432,760			432,760
Contract phone	A1620.421 00 00 20	4,754	6,400			6,400
Contract - liability insurance	A1620.422 00 00 20	34,843	37,500			37,500
Repairs	A1620.430 00 00 21	0	0			0
Materials and supplies	A1620.450 00 00 20	0	0			0
Materials and supplies	A1620.450 00 00 21	42,019	43,000			43,000
BOCES services	A1620.490 00 00 20	115,135	95,500			95,500
Total Operations of Plant		1,008,762	964,760	0	0	964,760
Maintenance of Plant						
Noninstructional salaries	A1621.160 00 00 20	248,566	235,474			235,474
Noninstructional salaries over/extra	A1621.160 09 00 20	0	0			0
Noninstructional salaries over/extra	A1621.162 00 00 21	9,275	9,275			9,275
Noninstructional salaries - subs	A1621.164 00 00 21	8,840	8,840			8,840
Equipment	A1621.200 00 00 21	0	28,000			28,000
Contractual expense	A1621.400 00 00 21	93,126	93,126			93,126
Contract - 5 year plan	A1621.401 00 00 21	0	0			0
Conference fees and mileage	A1621.410 00 00 21	1,560	1,560			1,560
Contract - general repairs	A1621.430 00 00 21	56,244	59,056			59,056
Contract - roofing	A1621.431 00 00 21	11,898	12,493			12,493
Contract repairs	A1621.431 04 00 21	0	0			0
Materials and supplies	A1621.450 00 00 21	110,443	107,965			107,965
BOCES services	A1621.490 00 00 20	33,657	49,896			49,896
Total:Maintenance of Plant		573,609	605,686	0	0	605,686

Webutuck CSD Adopted Budget 2007 - 2008 (5/21/07)

Account Name	Account Code	2007-08 Budget Components				
		06-07 Budget	07-08 Budget	07-08 AdmIn	07-08 Program	07-08 Capital
Central Printing & Mailing						
Materials and supplies	A1670.450 00 00 20	4,725	5,150	5,150	0	0
BOCES services	A1670.490 00 00 20	11,000	12,991	12,991	0	0
Total:Central Printing & Mailing		15,725	18,141	18,141	0	0
Central Data Processing						
Contractual expense	A1680.400 00 00 20	0	0	0	0	0
Materials and supplies	A1680.450 00 00 20	0	0	0	0	0
Total:Central Data Processing		0	0	0	0	0
Total Central Services		1,598,096	1,588,586	18,141	0	1,570,446
Special Items						
Unallocated Insurance						
Liability insurance	A1910.420 00 00 20	42,234	42,235	42,235	0	0
Fidelity insurance	A1910.420 00 01 20	0	0	0	0	0
Student accident insurance	A1910.420 02 00 20	6,480	6,600	0	6,600	0
Total:Unallocated Insurance		48,714	48,835	42,235	6,600	0
School Association Dues						
School association dues	A1920.420 00 00 20	8,653	8,700	8,700	0	0
Total School Association Dues		8,653	8,700	8,700	0	0
Judgements & Claims						
Judgements and claims	A1930.400 00 00 20	416	0	0	0	0
Total Judgements & Claims		416	0	0	0	0
Refund of Real Property Taxes						
Refund on real property taxes	A1964.440 00 00 20	1,000	2,600			2,600
Total Refund of Real Property Taxes		1,000	2,600	0	0	2,600
BOCES Administrative Cost						
BOCES services	A1981.490 00 00 20	83,152	83,200	83,200	0	0
Total:BOCES Administrative Cost		83,152	83,200	83,200	0	0
Total:Special Items		141,935	143,335	134,135	6,600	2,800
Total:General Support	1-----	2,310,447	2,330,693	723,548	34,100	1,573,046
Instruction						
Instruction Administration & Improvement						
Curriculum Development & Supervision						
Instructional salaries - department heads	A2010.150 00 01 20	1,500	1,820	1,820		
Instructional salaries - curriculum writing	A2010.150 00 20 20	5,000	5,000	5,000		
Contract - curriculum development	A2010.412 00 00 20	13,101	16,500	16,500		
Contract - building excellence teams	A2010.441 00 00 20	1,000	1,000	1,000		
Materials and supplies - curriculum	A2010.450 00 00 20	750	1,500	1,500		
Materials and supplies - math	A2010.450 00 01 20	500	1,500	1,500		
Materials and supplies - sp areas	A2010.450 00 02 20	500	1,500	1,500		
Materials and supplies - science	A2010.450 00 03 20	500	1,500	1,500		
Materials and supplies - language arts	A2010.450 00 04 20	500	1,500	1,500		
BOCES services	A2010.490 00 00 20	0	3,900	3,900		
Total:Curriculum Development & Supervision		23,351	35,520	35,520	0	0
Supervision - Regular School						
Instructional salaries	A2020.150 00 00 20	278,811	287,000	287,000		
Noninstructional salaries	A2020.160 00 00 20	97,330	105,000	105,000		
Noninstructional salaries over/extra	A2020.162 00 00 20	500	500	500		
Noninstructional salaries over/extra	A2020.162 01 00 30	3,000	3,000	3,000		
Noninstructional salaries over/extra	A2020.162 05 00 31	5,150	2,500	2,500		
Equipment - WES	A2020.200 02 00 32	750	0	0		
Equipment - AES	A2020.200 03 00 32	750	0	0		
Contractual expense - WHS	A2020.400 01 00 30	400	400	400		
Contractual expense - WES	A2020.400 02 00 32	1,500	1,500	1,500		
Contractual expense - AES	A2020.400 03 00 32	1,300	1,300	1,300		
Contractual expense - MES	A2020.400 04 00 20	0	0	0		
Contractual expense - EBMS	A2020.400 05 00 31	3,607	3,600	3,600		

Webutuck CSD Adopted Budget 2007 - 2008 (5/21/07)		2007-08 Budget Components				
Account Name	Account Code	06-07 Budget	07-08 Budget	07-08 Admin	07-08 Program	07-08 Capital
Contractual - fingerprinting	A2020.401 00 00 20	3,120	3,120	3,120		
Conference fees and mileage	A2020.410 01 00 30	300	300	300		
Conference fees and mileage	A2020.410 02 00 32	250	450	450		
Conference fees and mileage	A2020.410 03 00 32	250	250	250		
Conference fees and mileage	A2020.410 05 00 31	500	500	500		
Fees and dues - WHS	A2020.411 01 00 30	400	400	400		
Miscellaneous-WHS	A2020.440 01 00 30	200	200	200		
Miscellaneous-WES	A2020.440 02 00 32	1,500	500	500		
Miscellaneous-AES	A2020.440 03 00 32	1,500	500	500		
Miscellaneous-EBMS	A2020.440 05 00 31	6,125	100	100		
Postage - WHS	A2020.444 01 00 30	1,500	1,500	1,500		
Postage - WES	A2020.444 02 00 32	300	300	300		
Postage - AES	A2020.444 03 00 32	700	700	700		
Postage - EBMS	A2020.444 05 00 31	0	3,000	3,000		
Printing - WHS	A2020.445 01 00 30	1,000	1,000	1,000		
Printing - WES	A2020.445 02 00 32	400	400	400		
Printing - AES	A2020.445 03 00 32	400	400	400		
Materials and supplies - WHS	A2020.450 01 00 30	3,700	3,700	3,700		
Materials and supplies - WES	A2020.450 02 00 32	6,000	7,352	7,352		
Materials and supplies - AES	A2020.450 03 00 32	4,000	6,500	6,500		
Materials and supplies - MES	A2020.450 04 00 20	0	0	0		
Materials and supplies - EBMS	A2020.450 05 00 31	15,249	15,500	15,500		
Total Supervision - Regular School		440,492	451,472	451,472	0	0
Research, Planning & Evaluation						
Contractual - testing	A2060.443 00 00 20	28,080	28,080	28,080		
Contractual - research MHSSC	A2060.444 00 00 20	0	0	0		
Total: Research, Planning & Evaluation		28,080	28,080	28,080	0	0
In-Service Training - Instruction						
Contractual - consultants	A2070.412 00 00 20	2,704	5,000	5,000		
Materials and supplies	A2070.450 00 00 20	500	550	550		
BOCES services	A2070.490 00 00 20	29,777	52,000	52,000		
Total In-Service Training - Instruction		32,981	57,550	57,550	0	0
Total: Instruction Administration & Improvement		524,904	572,622	572,622	0	0
Teaching						
Regular School						
Instructional salaries - K-6	A2110.120 00 00 20	249,540	180,000		180,000	
Instructional salaries - PreK	A2110.120 00 01 20	25,465	61,563		61,563	
Instructional salaries - District	A2110.120 00 08 20	70,372	130,000		130,000	
Instructional salaries 4-6	A2110.120 02 04 20	561,489	670,000		670,000	
Instructional salaries K-3	A2110.120 03 03 20	1,143,409	1,180,000		1,180,000	
Instructional salaries - 6	A2110.120 05 04 20	191,916	245,000		245,000	
Instructional salaries - extras - WES	A2110.122 02 00 32	0	500		500	
Instructional salaries - extras 4-6 WES	A2110.122 02 04 32	1,000	0		0	
Instructional salaries - extras - AES	A2110.122 03 00 32	0	500		500	
Instructional salaries - extras K-3 AES	A2110.122 03 03 32	1,000	0		0	
Instructional salaries - mentors /FAC	A2110.123 00 00 20	0	2,400		2,400	
Instructional salaries - music concerts	A2110.123 00 08 20	0	10,000		10,000	
Instructional salaries - mentors 4-5	A2110.123 02 04 20	3,200	3,500		3,500	
Instructional salaries - mentors PreK-3	A2110.123 03 03 20	2,400	2,600		2,600	
Instructional salaries - mentors 6	A2110.123 05 04 20	800	900		900	
Instructional salaries - ELI, AES/WES	A2110.124 03 03 20	48,029	52,000		52,000	
Instructional salaries - 7-12 District	A2110.130 00 00 20	38,050	40,000		40,000	
Instructional salaries - 7-12 WHS	A2110.130 01 05 20	1,646,151	1,700,000		1,700,000	
Instructional salaries - 7-12 MES (ACE)	A2110.130 04 05 20	47,930	53,000		53,000	
Instructional salaries - 7-12 EBMS	A2110.130 05 05 20	689,481	725,000		725,000	

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Account Name	Account Code	06-07 Budget	07-08 Budget	2007-08 Budget Components		
				07-08 Admin	07-08 Program	07-08 Capital
Instructional salaries - extras	A2110.132 00 00 20	0	16,000		16,000	
Instructional salaries - extras - 7-12 WHS	A2110.132 01 05 20	2,500	2,000		2,000	
Instructional salaries - extras - ACE	A2110.132 04 05 20	0	600		600	
Instructional salaries - extras - EBMS	A2110.132 05 05 31	0	1,200		1,200	
Instructional salaries - mentors - WHS	A2110.133 01 05 20	2,850	3,100		3,100	
Instructional salaries - mentors - ACE	A2110.133 04 05 20	800	900		900	
Instructional salaries - mentors - EBMS	A2110.133 05 05 20	3,200	3,600		3,600	
Instructional salaries - ELL 7-12	A2110.134 01 05 20	54,323	59,000		59,000	
Instructional salaries - substitutes	A2110.140 00 00 20	35,338	40,000		40,000	
Instructional salaries - home tutoring	A2110.141 00 00 20	4,116	4,000		4,000	
Noninstructional salaries	A2110.160 00 00 20	182,868	220,000		220,000	
Noninstructional salaries - sup conf extra	A2110.162 00 00 20	0	5,000		5,000	
Noninstructional salaries over/extra WES	A2110.162 02 00 32	500	500		500	
Noninstructional salaries over/extra AES	A2110.162 03 00 32	500	500		500	
Noninstructional salaries subs WES	A2110.164 02 00 32	4,000	3,000		3,000	
Noninstructional salaries subs AES	A2110.164 03 00 32	2,800	3,500		3,500	
Noninstructional salaries subs MES	A2110.164 04 00 32	0	0		0	
Noninstructional salaries subs EBMS	A2110.164 05 00 31	0	0		0	
Equipment - District	A2110.200 00 00 20	0	0		0	
Equipment WHS	A2110.200 01 00 30	0	0		0	
Equipment WES	A2110.200 02 00 32	750	750		750	
Equipment AES	A2110.200 03 00 32	750	750		750	
Equipment MES	A2110.200 04 00 20	0	0		0	
Equipment EBMS	A2110.200 05 00 31	1,534	0		0	
Equipment	A2110.200 09 00 20	0	0		0	
Equipment - PE	A2110.255 00 00 20	0	0		0	
Contractual expense WHS	A2110.400 01 00 30	0	0		0	
Contractual expense WES	A2110.400 02 00 32	4,000	4,000		4,000	
Contractual expense AES	A2110.400 03 00 32	2,000	2,000		2,000	
Contractual expense MES	A2110.400 04 00 20	400	400		400	
Contractual expense EBMS	A2110.400 05 00 31	0	0		0	
Contractual - MAG	A2110.401 00 00 20	0	0		0	
Contractual - AIE - District	A2110.402 00 00 20	0	0		0	
Contractual - AIE - WHS	A2110.402 01 00 30	0	0		0	
Contractual - AIE - WES	A2110.402 02 00 32	3,000	3,000		3,000	
Contractual - AIE - AES	A2110.402 03 00 32	2,000	2,000		2,000	
Contractual - AIE - MES	A2110.402 04 00 20	0	0		0	
Contractual - AIE - EBMS	A2110.402 05 00 31	800	0		0	
Mileage (Inter-building)	A2110.410 00 00 20	2,884	3,000		3,000	
Conference fees and mileage	A2110.410 01 00 30	1,790	1,790		1,790	
Conference fees and mileage	A2110.410 02 00 32	5,000	5,000		5,000	
Conference fees and mileage	A2110.410 03 00 32	5,000	5,000		5,000	
Conference fees and mileage	A2110.410 04 00 20	400	400		400	
Conference fees and mileage	A2110.410 05 00 31	2,076	2,500		2,500	
Fees, dues, admissions - District	A2110.411 00 00 20	0	0		0	
Fees, dues, admissions - WHS	A2110.411 01 00 30	1,750	1,750		1,750	
Fees, dues, admissions - WES	A2110.411 02 00 32	1,000	500		500	
Fees, dues, admissions - AES	A2110.411 03 00 32	1,000	500		500	
Fees, dues, admissions - EBMS	A2110.411 05 00 31	1,800	2,000		2,000	
Consultants - District	A2110.412 00 00 20	17,300	17,300		17,300	
Consultants - WHS	A2110.412 01 00 30	0	0		0	
Consultants - WES	A2110.412 02 00 32	0	0		0	

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Account Name	Account Code	2007-08 Budget Components				
		06-07 Budget	07-08 Budget	07-08 Admin	07-08 Program	07-08 Capital
Consultants - AES	A2110.412 03 00 32	0	0		0	
Consultants - MES	A2110.412 04 00 20	0	0		0	
Consultants - EBMS	A2110.412 05 00 31	0	0		0	
Equipment repairs - DISTRICT	A2110.430 00 00 20	0	0		0	
Equipment repairs - WHS	A2110.430 01 00 30	1,250	1,250		1,250	
Equipment repairs - WES	A2110.430 02 00 32	0	0		0	
Equipment repairs - AES	A2110.430 03 00 32	0	0		0	
Equipment repairs - MES	A2110.430 04 00 20	0	0		0	
Equipment repairs - EBMS	A2110.430 05 00 31	0	0		0	
Miscellaneous - WHS	A2110.440 01 00 30	0	0		0	
Miscellaneous - WES	A2110.440 02 00 32	0	0		0	
Miscellaneous - AES	A2110.440 03 00 32	0	0		0	
Miscellaneous - MES	A2110.440 04 00 20	0	0		0	
Miscellaneous - EBMS	A2110.440 05 00 31	0	0		0	
Instructional supplies - District	A2110.450 00 00 20	1,000	0		0	
Instructional supplies - WHS	A2110.450 01 00 30	51,466	60,908		60,908	
Instructional supplies - WES	A2110.450 02 00 32	18,000	18,000		18,000	
Instructional supplies - AES	A2110.450 03 00 32	15,500	15,050		15,050	
Instructional supplies - MES	A2110.450 04 00 32	600	600		600	
Instructional supplies - EBMS	A2110.450 05 00 31	16,942	17,000		17,000	
Instructional supplies	A2110.450 09 00 20	0	0		0	
Tuition to other districts - regular education	A2110.470 00 00 20	16,500	16,500		16,500	
Textbooks - Private	A2110.480 00 00 20	3,000	3,000		3,000	
Textbooks - District	A2110.480 00 01 20	58,760	87,028		87,028	
Textbooks	A2110.480 01 00 30	0	0		0	
Textbooks	A2110.480 02 00 32	0	0		0	
Textbooks	A2110.480 03 00 32	0	0		0	
Textbooks	A2110.480 04 00 20	0	0		0	
Textbooks	A2110.480 05 00 31	0	0		0	
BOCES services	A2110.490 00 00 20	179,411	195,000		195,000	
Total Regular School		5,431,690	5,886,839	0	5,886,839	0
Programs for Handicapped Children						
Instructional salaries - District	A2250.150 00 00 20	25,465	58,000		58,000	
Instructional salaries	A2250.150 00 08 20	55,375	88,556		88,556	
Instructional salaries - WHS	A2250.150 01 05 20	189,957	210,000		210,000	
Instructional salaries - WES	A2250.150 02 04 20	105,181	118,000		118,000	
Instructional salaries - AES	A2250.150 03 03 20	60,087	69,729		69,729	
Instructional salaries - EBMS	A2250.150 05 05 20	159,547	124,000		124,000	
Instructional salaries - District	A2250.151 00 08 20	125,358	130,000		130,000	
Instructional salaries - District	A2250.151 03 03 20	53,042	63,000		63,000	
Instructional salaries over/extra	A2250.152 00 00 20	4,800	7,500		7,500	
Instructional salaries over/extra	A2250.152 01 01 20	0	3,500		3,500	
Instructional salaries over/extra	A2250.152 01 05 20	0	3,000		3,000	
Instructional salaries over/extra	A2250.152 02 04 20	0	300		300	
Instructional salaries - mentors	A2250.153 00 00 20	3,328	3,300		3,300	
Noninstructional salaries	A2250.160 00 00 20	170,742	155,000		155,000	
Noninstructional salaries over/extra	A2250.162 00 00 20	1,300	8,800		8,800	
Noninstructional salaries - subs	A2250.164 00 00 20	28,000	8,000		8,000	
Equipment	A2250.200 00 00 20	1,040	0		0	
Contractual expense	A2250.400 00 00 42	120,684	115,000		115,000	
Contractual expense - Astor	A2250.400 01 00 20	66,831	0		0	
Conference fees and mileage	A2250.410 00 00 42	2,285	2,285		2,285	
Fees and dues - District	A2250.411 00 00 42	260	260		260	

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Account Name	Account Code	2007-08 Budget Components				
		06-07 Budget	07-08 Budget	07-08 Admin	07-08 Program	07-08 Capital
Testing - District	A2250.443 00 00 42	2,500	2,500		2,500	
Postage - CSE	A2250.444 00 00 42	4,120	4,120		4,120	
Materials and supplies - CSE	A2250.450 00 00 42	234	234		234	
Materials and supplies - WHS	A2250.450 01 00 42	3,272	3,074		3,074	
Materials and supplies - WES	A2250.450 02 00 42	895	1,029		1,029	
Materials and supplies - AES	A2250.450 03 00 42	670	670		670	
Tuition to other schools	A2250.470 00 00 20	235,320	275,000		275,000	
BOCES services	A2250.480 00 00 20	677,196	560,000		560,000	
Total:Programs for Handicapped Children		2,097,469	2,014,858		2,014,858	
Occupational Education Grades 10-12						
BOCES services	A2280.490 00 00 20	199,441	200,000	0	200,000	0
Total:Occupational Education Grades 10-12		199,441	200,000	0	200,000	0
Special Schools						
Materials and supplies	A2330.450 00 00 20	1,200	0	0	0	
BOCES services	A2330.490 00 00 20	0	5,600	0	5,600	
Total:Special Schools		1,200	5,600	0	5,600	0
Total: Teaching		7,729,820	8,107,297	0	8,107,297	0
Instructional Media						
School Library & Audiovisual						
Instructional salaries - WHS Librarian	A2610.150 01 05 20	51,762	52,000		52,000	
Instructional salaries - WES Librarian	A2610.150 02 04 20	64,837	70,000		70,000	
Instructional salaries - AES Librarian	A2610.150 03 03 20	57,845	62,000		62,000	
Instructional salaries over/extra - WES	A2610.152 02 00 32	200	200		200	
Instructional salaries over/extra - AES	A2610.152 03 00 32	200	200		200	
Noninstructional salaries	A2610.160 00 00 20	18,462	19,400		19,400	
Contractual - WHS	A2610.400 01 00 30	2,000	2,000		2,000	
Contractual - WES	A2610.400 02 00 32	500	500		500	
Contractual - AES	A2610.400 03 00 32	900	900		900	
Conference fees and mileage - WHS	A2610.410 01 00 30	250	250		250	
Conference fees and mileage - WES	A2610.410 02 00 32	300	300		300	
Conference fees and mileage - AES	A2610.410 03 00 32	100	100		100	
Materials and supplies - WHS	A2610.450 01 00 30	1,800	1,800		1,800	
Materials and supplies - WES	A2610.450 02 00 32	600	600		600	
Materials and supplies - AES	A2610.450 03 00 32	400	400		400	
Materials and supplies - MES	A2610.450 04 00 32	0	0		0	
A/V loan program - WHS	A2610.460 01 00 30	7,500	7,500		7,500	
A/V loan program - WES	A2610.460 02 00 32	5,000	5,000		5,000	
A/V loan program - AES	A2610.460 03 00 32	4,000	4,000		4,000	
A/V loan program - MES	A2610.460 04 00 32	200	200		200	
Library audio/visual - WHS	A2610.461 01 00 30	1,800	1,800		1,800	
Library audio/visual - WES	A2610.461 02 00 32	600	600		600	
Library audio/visual - AES	A2610.461 03 00 32	600	600		600	
Library periodicals - WHS	A2610.462 01 00 30	1,650	1,650		1,650	
Library periodicals - WES	A2610.462 02 00 32	600	600		600	
Library periodicals - AES	A2610.462 03 00 32	800	800		800	
BOCES services	A2610.490 00 00 20	21,840	27,000		27,000	
Total:School Library & Audiovisual		244,746	260,400	0	260,400	0
Computer-Assisted Instruction						
Instructional salaries - District	A2630.150 00 06 20	0	77,200		77,200	
Equipment - WHS	A2630.200 01 00 30	316	316		316	
Equipment - WES	A2630.200 02 00 32	0	2,500		2,500	
Equipment - AES	A2630.200 03 00 32	0	2,500		2,500	
Equipment - EBMS	A2630.200 05 00 31	3,600	450		450	
Contractual expense - District	A2630.400 00 00 20	33,539	0		0	
Contractual - maintenance agreements	A2630.400 00 08 20	7,000	8,000		8,000	
Contractual - WHS	A2630.400 01 00 30	0	0		0	

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Account Name	Account Code	2007-08 Budget Components				
		06-07 Budget	07-08 Budget	07-08 Admin	07-08 Program	07-08 Capital
Contractual - WES	A2630.400 02 00 32	5,000	5,151		5,151	
Contractual - AES	A2630.400 03 00 32	5,000	5,100		5,100	
Contractual - EBMS	A2630.400 05 00 31	0	10,000		10,000	
Repairs - District	A2630.430 00 00 20	2,500	2,500		2,500	
Materials and supplies - District	A2630.450 00 00 20	1,000	5,200		5,200	
Materials and supplies - WHS	A2630.450 01 00 30	1,258	1,258		1,258	
Materials and supplies - WES	A2630.450 02 00 32	0	1,100		1,100	
Materials and supplies - AES	A2630.450 03 00 32	0	1,150		1,150	
Materials and supplies - EBMS	A2630.450 05 00 31	4,745	4,750		4,750	
State aided software - District	A2630.460 00 00 20	20,433	20,433		20,433	
State aided software - WHS	A2630.460 01 00 30	225	225		225	
State aided software - WES	A2630.460 02 00 32	236	0		0	
State aided software - AES	A2630.460 03 00 32	236	0		0	
State aided software - EBMS	A2630.460 05 00 31	206	0		0	
BOCES services	A2630.490 00 00 20	247,016	210,000		210,000	
Total: Computer-Assisted Instruction		332,310	357,833	0	357,833	0
Total: Instructional Media		577,056	618,233	0	618,233	0
Pupil Services						
Attendance - Regular School						
Noninstructional salaries	A2805.160 00 00 20	10,162	10,750		10,750	
Total: Attendance - Regular School		10,162	10,750	0	10,750	0
Guidance - Regular School						
Instructional salaries	A2810.150 01 05 20	56,379	63,000		63,000	
Instructional salaries	A2810.150 05 05 20	55,421	60,000		60,000	
Instructional salaries over/extra	A2810.152 00 00 20	0	8,000		8,000	
Instructional salaries - mentors	A2810.153 00 00 20	800	900		900	
Noninstructional salaries	A2810.160 00 00 20	31,962	35,000		35,000	
Contractual expense - WHS	A2810.400 01 00 30	530	530		530	
Conference fees and mileage - WHS	A2810.410 01 00 30	250	250		250	
Materials and supplies - WHS	A2810.450 01 00 30	1,335	1,335		1,335	
Materials and supplies - EBMS	A2810.450 05 00 31	0	561		561	
BOCES services	A2810.490 00 00 20	52,535	50,000		50,000	
Total: Guidance - Regular School		199,212	219,576	0	219,576	0
Health Services - Regular School						
Noninstructional salaries	A2815.160 00 00 20	100,152	112,000		112,000	
Noninstructional salaries over/extra	A2815.162 00 00 20	0	1,000		1,000	
Noninstructional salaries over/extra WES	A2815.162 02 00 32	100	100		100	
Noninstructional salaries over/extra AES	A2815.162 03 00 32	100	100		100	
Noninstructional salaries - subs	A2815.164 00 00 20	0	900		900	
Noninstructional salaries - subs WES	A2815.164 02 00 32	250	250		250	
Noninstructional salaries - subs AES	A2815.164 03 00 32	250	250		250	
Equipment - District	A2815.200 00 00 20	3,600	3,600		3,600	
Contractual expense - health services	A2815.400 00 00 20	32,760	35,000		35,000	
Conference fees and mileage WES	A2815.410 02 00 32	100	100		100	
Conference fees and mileage AES	A2815.410 03 00 32	250	250		250	
Equipment repairs - WHS	A2815.430 01 00 30	65	65		65	
Equipment repairs - WES	A2815.430 02 00 32	60	60		60	
Equipment repairs - AES	A2815.430 03 00 32	60	60		60	
Materials and supplies - WHS	A2815.450 01 00 30	1,435	1,435		1,435	
Materials and supplies - WES	A2815.450 02 00 32	650	650		650	
Materials and supplies - AES	A2815.450 03 00 32	800	800		800	
Materials and supplies - MES	A2815.450 04 00 32	150	150		150	
Total: Health Services - Regular School		140,782	156,770	0	156,770	0
Psychological Services - Regular School						
Contractual expense	A2820.400 00 00 20	0	0		0	
Total: Psychological Services - Regular School		0	0	0	0	0

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Account Name	Account Code	2007-08 Budget Components				
		06-07 Budget	07-08 Budget	07-08 Admin	07-08 Program	07-08 Capital
Social Work Services - Regular School						
Instructional salaries	A2825.150 00 00 20	0	0		0	
Instructional salaries	A2825.150 01 05 20	58,659	68,188		68,188	
Instructional salaries	A2825.150 02 04 20	0	41,000		41,000	
Instructional salaries	A2825.150 03 03 20	0	55,000		55,000	
Instructional salaries over/extra	A2825.152 00 00 20	0	250		250	
Contractual expense	A2825.400 01 00 20	78,871	0		0	
Total: Social Work Services - Regular School		137,530	164,438	0	164,438	0
Co-Curricular Services						
Instructional salaries - advisors	A2850.150 00 00 20	21,800	24,000		24,000	
Instructional salaries - chaperones	A2850.158 00 00 20	14,250	16,000		16,000	
Total: Co-Curricular Services		36,050	40,000	0	40,000	0
Interscholastic Athletics						
Instructional salaries	A2855.150 01 00 20	79,520	87,000		87,000	
Instructional salaries over/extra	A2855.152 01 00 20	1,200	1,200		1,200	
Instructional salaries - football	A2855.157 01 00 20	16,712	17,800		17,800	
Instructional salaries - football over/extra	A2855.158 00 00 20	3,900	4,200		4,200	
Equipment - interscholastic	A2855.200 01 00 41	6,579	6,579		6,579	
Equipment - football	A2855.200 07 00 41	1,000	1,000		1,000	
Contractual expense	A2855.400 01 00 41	4,879	4,879		4,879	
Conference fees and mileage	A2855.410 00 00 41	1,300	1,300		1,300	
Materials and supplies	A2855.450 00 00 41	16,229	26,229		26,229	
Materials and supplies - football	A2855.450 07 00 41	5,950	5,950		5,950	
BOCES services	A2855.490 00 00 20	44,651	48,000		48,000	
Total: Interscholastic Athletics		181,920	204,137	0	204,137	0
Total: Pupil Services		705,656	795,671	0	795,671	0
Total: Instruction	2-----	9,537,436	10,093,823	572,622	9,521,201	0
Transportation						
Pupil Transportation						
District Transportation Services						
Noninstructional salaries - drivers	A5510.160 00 00 20	373,863	388,818		388,818	
Noninstructional salaries - monitors	A5510.160 00 01 20	24,423	30,000		30,000	
Noninstructional salaries - supervisory	A5510.160 00 02 20	87,889	94,000		94,000	
Noninstructional salaries - 4:30 Bus	A5510.161 00 00 20	13,755	15,000		15,000	
Noninstructional salaries - over/extra	A5510.162 00 00 20	24,335	25,000		25,000	
Noninstructional salaries - summer sp.ed.	A5510.163 00 00 20	13,709	14,000		14,000	
Noninstructional salaries - subs, temps	A5510.164 00 00 20	38,635	28,500		28,500	
Noninstructional salaries - sports runs	A5510.165 00 01 41	18,049	18,049		18,049	
Noninstructional salaries - field trips - WHS	A5510.165 01 00 30	2,500	2,500		2,500	
Noninstructional salaries - field trips - WES	A5510.165 02 00 32	6,500	5,750		5,750	
Noninstructional salaries - field trips - AES	A5510.165 03 00 32	4,000	3,250		3,250	
Noninstructional salaries - field trips - MES	A5510.165 04 00 32	125	125		125	
Noninstructional salaries - field trips - EBMS	A5510.165 05 00 31	2,908	2,300		2,300	
Noninstructional salaries - regular summer school	A5510.166 00 00 20	6,368	0		0	
Equipment	A5510.200 00 00 22	0	9,000		9,000	
Contractual	A5510.400 00 00 22	30,323	31,536		31,536	
Conference, mileage, tolls, meals	A5510.410 00 00 22	1,000	1,000		1,000	
Vehicle Insurance	A5510.422 00 00 20	21,233	23,000		23,000	
Uniforms	A5510.440 00 00 22	5,424	5,500		5,500	
Materials and supplies	A5510.450 00 00 22	81,274	82,000		82,000	
Contract - gas and diesel fuel - District	A5510.451 00 00 22	77,077	100,000		100,000	
Contract - gas and diesel field trips - WHS	A5510.451 01 00 30	2,178	2,178		2,178	
Contract - gas and diesel field trips - Sports	A5510.451 01 00 41	12,871	12,871		12,871	
Contract - gas and diesel field trips - WES	A5510.451 02 00 32	6,500	5,750		5,750	
Contract - gas and diesel field trips - AES	A5510.451 03 00 32	4,000	3,250		3,250	
Contract - gas and diesel field trips - MES	A5510.451 04 00 32	125	125		125	

Webutuck CSD Adopted Budget 2007 - 2008 (5/21/07)

Account Name	Account Code	2007-08 Budget Components				
		06-07 Budget	07-08 Budget	07-08 Admin	07-08 Program	07-08 Capital
Contract - gas and diesel field trips - EBMS	A5510.451 05 00 31	2,908	3,100		3,100	
Total District Transportation Services		861,972	906,601	0	906,601	0
Garage Building						
Noninstructional salaries	A5530.160 00 00 20	60,468	65,000		65,000	
Noninstructional salaries over/extra	A5530.162 00 00 20	3,000	3,000		3,000	
Noninstructional salaries - subs	A5530.164 00 00 20	0	2,000		2,000	
Equipment	A5530.200 00 00 20	0	5,000		5,000	
Contractual	A5530.400 00 00 20	1,144	1,200		1,200	
Contract - gas, electric and phone	A5530.420 00 00 20	17,875	19,000		19,000	
Contract - insurance	A5530.422 00 00 20	1,985	2,200		2,200	
Materials and supplies	A5530.450 00 00 22	2,704	2,800		2,800	
Total Garage Building		87,176	100,200	0	100,200	0
Contract Transportation						
Contractual expense	A5540.400 00 00 22	10,800	0		0	
BOCES services	A5540.490 00 00 20	102,125	42,000		42,000	
Total Contract Transportation		112,925	42,000	0	42,000	0
Total Pupil Transportation		1,062,073	1,048,801	0	1,048,801	0
Total Transportation	5	1,062,073	1,048,801	0	1,048,801	0
Home and Community Services						
General Environment						
Census						
Total Census		0	0	0	0	0
Total General Environment		0	0	0	0	0
Total: Home and Community Services		0	0	0	0	0
Undistributed						
Employee Benefits						
State Retirement						
State retirement (ERS)	A9010.800 00 00 20	246,677	282,237	29,459	171,595	81,183
Total State Retirement		246,677	282,237	29,459	171,595	81,183
Teachers Retirement						
Teachers' retirement (TRS)	A9020.800 00 00 20	555,006	603,292	48,437	554,854	0
Total: Teachers Retirement		555,006	603,292	48,437	554,854	0
Social Security						
Social security	A9030.800 00 00 20	652,767	694,425	59,724	587,301	47,400
Total Social Security		652,767	694,425	59,724	587,301	47,400
Workers' Compensation						
Workers compensation	A9040.800 00 00 20	95,737	100,000	8,601	84,173	7,226
Total Workers' Compensation		95,737	100,000	8,601	84,173	7,226
Unemployment Insurance						
Unemployment insurance	A9050.800 00 00 20	0	5,000	428	4,212	360
Total Unemployment Insurance		0	5,000	428	4,212	360
Medical Insurance						
Medical and dental insurance	A9060.800 00 00 20	2,082,773	2,214,272	164,511	1,813,767	235,994
Medical and dental insurance - retiree	A9060.801 00 00 20	0	0	0	0	0
Total Medical Insurance		2,082,773	2,214,272	164,511	1,813,767	235,994
Contractual Benefits						
Contractual - Uniform allowance	A9070.800 00 00 20	6,265	6,892			6,892
Contractual - WTA	A9070.800 00 02 20	108,081	115,647		115,647	
Contractual - Tuition reimbursement	A9070.800 00 03 20	10,000	10,700	859	9,841	
Contractual - Flex plan	A9070.800 00 04 20	3,623	3,877	311	3,568	
Contractual - Admin Health	A9070.800 00 05 20	21,185	22,668	22,668		
Total Contractual Benefits		149,154	159,783	23,838	129,054	6,892
Other benefits						
Other benefits - Salary buy backs (rs sick days)	A9089.800 01 00 20	18,816	20,000	0	20,000	0
Other benefits - Salary buy backs (ers sick days)	A9089.800 02 00 20	3,528	5,000	522	3,040	1,438
Other benefits - Salary buy backs (rs)	A9089.800 03 00 20	22,210	25,000	25,000	0	0

Webutuck CSD Adopted Budget 2007 - 2008 (5/21/07)

Account Name	Account Code	2007-08 Budget Components				
		06-07 Budget	07-08 Budget	07-08 Admin	07-08 Program	07-08 Capital
Other benefits - Salary buy back (ers)	A9089.800 01 00 20	6,137	8,000	835	4,864	2,301
Other benefits - Medicare reimbursements	A9089.800 06 00 20	86,139	90,000	7,740	76,116	6,143
Total:Other Benefits		134,630	148,000	34,097	104,020	9,883
Total Employee Benefits		3,916,744	4,207,009	369,096	3,448,977	300,937
Debt Service						
Serial Bonds - Construction						
Bond - Principal	A9711.600 00 00 20	0	0			
Bond - Interest	A9711.700 00 00 20	0	0			
Total:Serial Bonds - Construction		0	0	0	0	0
Bond Anticipation Notes - Construction						
BAN heating - principal	A9731.800 00 00 20	0	0			
BAN heating - interest	A9731.700 00 00 20	0	0			
Total: Bond Anticipation Notes - Construction		0	0	0	0	0
Bond Anticipation Notes - Bus Purchases						
BAN busses - principal	A9732.800 00 00 20	106,173	155,000			155,000
BAN busses - interest	A9732.700 00 00 20	10,409	16,000			16,000
Total Bond Anticipation Notes - Busses		116,582	171,000	0	0	171,000
Tax Anticipation Notes						
Tax anticipation notes	A9760.700 00 00 20	0	0	0	0	0
Total:Tax Anticipation Notes		0	0	0	0	0
Total Debt Service		116,582	171,000	0	0	171,000
Interfund Transfers						
Transfer to Other Funds						
Transfer to special aid fund	A9901.920 00 00 20	9,000	9,000		9,000	
Transfer to school lunch fund	A9901.930 00 00 20	0	90,000		90,000	
Transfer to debt service	A9901.960 00 00 20	1,147,021	1,221,577			1,221,577
Total Transfer to Other Funds		1,156,021	1,320,577	0	99,000	1,221,577
Transfer to Capital Projects						
Transfer to capital projects fund	A9650.900 00 00 20	0	0	0	0	0
Total Transfer to Capital Projects Fund		0	0	0	0	0
Total Interfund Transfers		1,156,021	1,320,577	0	99,000	1,221,577
Total:Undistributed	9-----	5,189,347	5,696,568	369,096	3,547,977	1,781,515
Grand Total		10,099,303	19,171,904	1,665,265	14,152,079	3,354,560

Account Name	Account Code	2007-08 Budget Revenue
REAL PROPERTY TAXES	A1001	11,001,690.06
OTHER PAYMENTS IN LIEU OF TAXES	A1081	1,500.00
SCHOOL TAX RELIEF REIMBURSEMENT	A1085	0.00
INTEREST AND PENALTIES ON TAXES	A1090	17,120.00
Total:Real Property Taxes & Tax Items		<u>11,020,310.06</u>
Charges for Services		
OTHER TUITION	A1311	0.00
ADMISSIONS (FROM INDIVIDUALS)	A1410	0.00
Total:Charges for Services		<u>0.00</u>
Other Districts & Governments		
SERVICES FOR OTHER DISTRICTS	A2230	0.00
SERVICES FOR BOCES-DL TEACHER & OTH	A2235	0.00
Total:Other Districts & Governments		<u>0.00</u>
Use of Money & Property		
INTEREST AND EARNINGS	A2401	190,000.00
INTEREST & EARNINGS -RISK RETENTION	A2402	0.00
INTEREST & EARNINGS - DISTRICT WIDE	A2403	0.00
RENTAL OF REAL PROPERTY, INDIVIDUAL	A2410	0.00
RENTAL OF REAL PROPERTY, BOCES	A2413	15,000.00
RENTAL OF EQUIPMENT, INDIVIDUALS	A2414	0.00
COMMISSIONS	A2450	0.00
Total:Use of Money & Property		<u>205,000.00</u>
Sale of Property & Compensation for Loss		
MINOR SALES	A2655	5,000.00
SALE OF EQUIPMENT	A2665	20,000.00
SALE OF TRANSPORTATION	A2666	0.00
INSURANCE RECOVERIES	A2680	0.00
OTHER COMP FOR LOSS	A2690	200.00
Total:Sale of Property & Compensation for Loss		<u>25,200.00</u>
Miscellaneous		
REFUND FOR BOCES SVCS APP FOR AID	A2701	36,000.00
REFUNDS PRIOR YEARS - OTHER	A2703	40,090.00
GIFTS & DONATIONS	A2705	0.00
OTHER UNCLASSIFIED REVENUES	A2770	30,609.00
OTHER UNCLASSIFIED - WHS	A2770.1	0.00
OTHER UNCLASSIFIED - WES	A2770.2	0.00
OTHER UNCLASSIFIED - AES	A2770.3	0.00
OTHER UNCLASSIFIED- MES	A2770.4	0.00
OTHER UNCLASSIFIED - EBMS	A2770.5	0.00
Total:Miscellaneous		<u>106,699.00</u>
State Aid		
STATE AID OTHER (STAR)	A3089	0.00
BASIC STATE AID - Foundation	A3101	3,607,566.00
BASIC STATE AID - Transportation	A3101	497,773.00
BASIC STATE AID - Building	A3101	1,039,172.00
BASIC STATE AID - Hardware/Tech	A3101	5,640.00
BASIC STATE AID - Universal Pre-K	A3101	70,200.00

BASIC STATE AID - Pub/Pvt Excess Cost	A3101.1	75,636.00
LOTTERY AID	A3102	0.00
BOCES AID	A3103	358,137.00
TUITION AIDED DISABLED STUDENTS	A3104	348,047.00
SOUND BASIC EDUCATION AID	A3106	0.00
TEXTBOOK AID	A3260	83,347.00
COMPUTER SOFTWARE AID	A3262	0.00
LIBRARY MATERIALS AID	A3263	0.00
OTHER STATE AID	A3289	0.00
Total:State Aid		<u>6,085,518.00</u>
Federal Aid		
MEDICAID ASSISTANCE PROGRAMS	A4601	22,000.00
Total:Federal Aid		<u>22,000.00</u>
Interfund Transfers		
INTERFUND TRANSFER	A5031	0.00
Total:Interfund Transfers		<u>0.00</u>
OTHER UNCLASSIFIED REV	A2771	0.00
Grand Total		<u>17,464,727.06</u>
Appropriated		<u>1,707,177.02</u>
Total		<u>19,171,904.08</u>

ENROLLMENT/CLASS SIZE

WEBUTUCK CENTRAL SCHOOL

January 2008

		Enrollment 01/01/2008	# of Students Entered	# of Students Exited	Enrollment 01/31/2008
MILLERTON ELEMENTARY					
PRE-K	PALMER	29	0	3	26
TOTAL		29	0	3	26
AMENIA ELEMENTARY					
KINDERGARTEN	JAFFE	18	0	0	18
	MOORE	22	0	0	22
	SMITH	19	1	0	20
GRADE 1	AMBROSE	18	0	0	18
	FARR-KILLMER	19	0	0	19
	LAPE-KARPF	17	0	0	17
GRADE 2	BUCKLEY	19	0	0	19
	DESCHAMPS	19	0	0	19
	REITER	23	0	1	22
1:12:1	NETHERCOTT	11	1	1	11
TOTAL		185	2	2	185
WEBUTUCK ELEMENTARY					
GRADE 3	CONWAY	18	1	0	19
	SMITH	18	0	0	18
	WHITE	18	0	0	18
GRADE 4	HART	18	1	0	19
	MCCOY	18	1	0	19
	BUTLAND	19	1	0	20
	THOMAS	20	0	0	20
GRADE 5	BAKER	14	1	0	15
	FORBES	16	0	0	16
	GDULA	17	0	0	17
TOTAL		176	5	0	181
EUGENE BROOKS MIDDLE					
6th	GRADE 6	68	0	0	68
7th	GRADE 7	59	1	0	60
8th	GRADE 8	66	0	0	66

ENROLLMENT/CLASS SIZE

WEBUTUCK CENTRAL SCHOOL

January 2008

		Enrollment	# of Students	# of Students	Enrollment
		01/01/2008	Entered	Exited	01/31/2008
ALTERNATIVE ED.	ACE	5	0	0	5
1:15:1	SPECIAL ED.	18	0	0	18
TOTAL		216	1	0	217
WEBUTUCK HIGH SCHOOL					
9th	GRADE 9	69	1	0	70
10th	GRADE 10	50	1	4	47
11th	GRADE 11	67	4	1	70
12th	GRADE 12	68	1	3	66
1:12:1	SPECIAL ED.	8	0	0	8
TOTAL		262	7	8	261
Regular Ed. - Out of District Total		4	0	1	3
Special Ed. - Out of District Total		16	0	1	15
TOTAL IN-DISTRICT ENROLLMENT		868	15	13	870
TOTAL DISTRICT ENROLLMENT		888	15	15	888