

3.11 School District Services

3.11.1 Existing School District Services

The Legacy Ridge at Highland Mills project is located in the Cornwall Central School District; all facilities are conveniently located in close proximity of the project site. The Cornwall Central School District geographically includes the towns of Cornwall, Cornwall-on-Hudson, New Windsor and parts of Woodbury and the Village of Cornwall on Hudson (See Figure 105). The school district is comprised of five schools. As of 2004-2005, approximately 3211 pupils have been enrolled in the five instructional buildings in the district.⁶³ The current enrollment for the Cornwall Central School District including special education and BOCES is outlined in the table below.

Table 19 - Cornwall Central School District Student Enrollment		
Actual 2003-2004	Actual 2004-2005	Projected 2005-2006
3135	3211	3307

Elementary school (K-4) children from the proposed subdivision would attend one of the three elementary schools: Cornwall Elementary, Cornwall-on-Hudson Elementary or Willow Avenue Elementary School. Public School student's grades 5 through 12 from the Legacy Ridge project would attend the Cornwall Central Middle School (5-8) and the Cornwall Central High School (9-12). Special education students may be enrolled in various schools within the district.

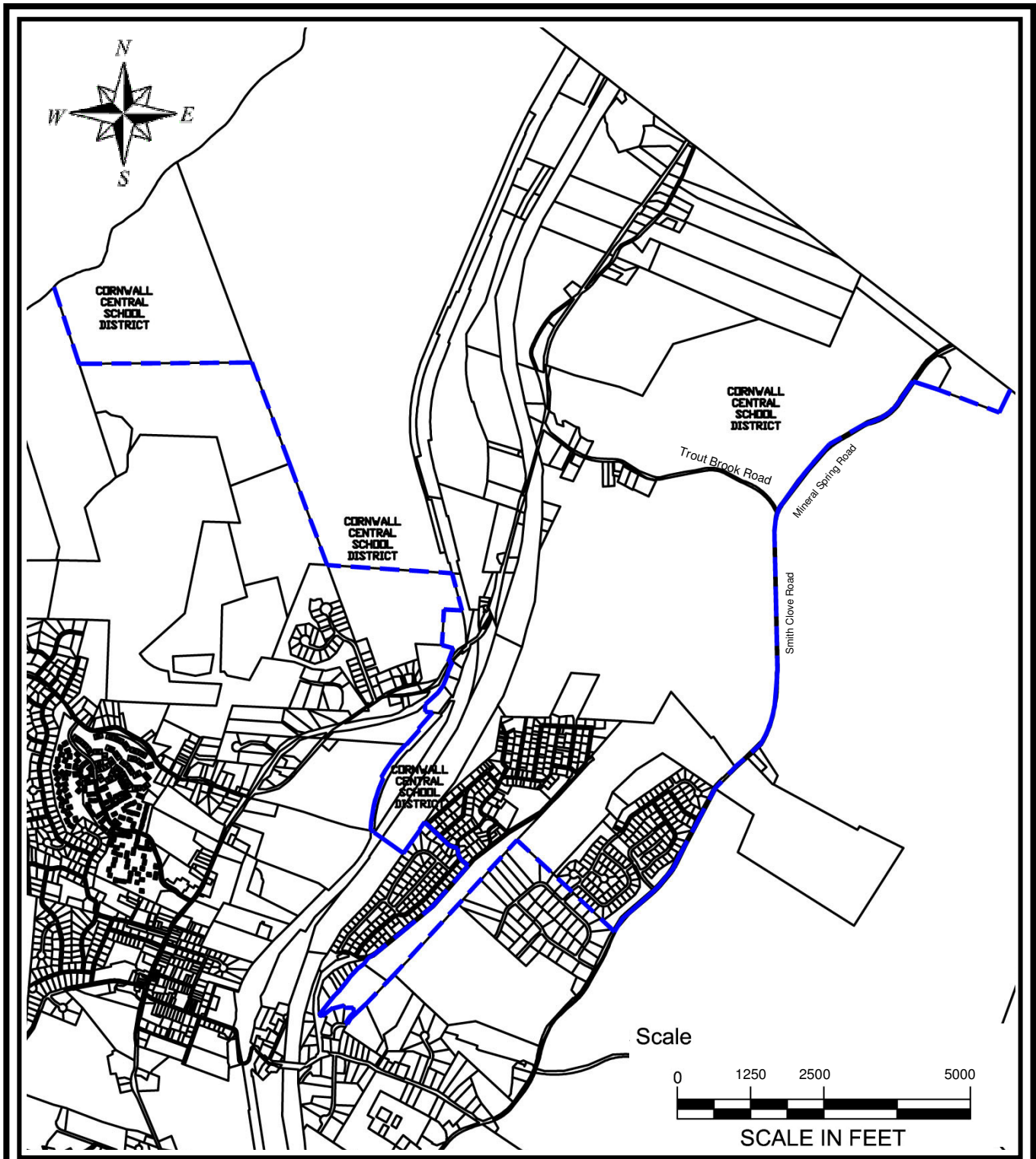
Projected future enrollment studies are conducted annually; the 2006-2007 projection is not available until the New York State BEDS Report is published in October 2006, but Mr. Warren Donahue, the Assistant Superintendent of the Cornwall Central School District provided the figure of 3,415 students as the projected 2006-2007 student enrollment at this time.⁶⁴ Based on the above Student Enrollment data, annual approximate student enrollment has increased from 2003-2004 by 2.4%.⁶⁵ It has historically increased and the trend is for similar enrollment in the Cornwall Central School District. In speaking with Mr. Warren Donahue, future enrollment is expected to rise by approximately 2 students per new household annually. The Cornwall High School has the capacity to provide services for 1,200 students, while the Middle School has the capacity to provide services for 880 students. The Kindergarten through Elementary Schools within the district has the capacity for 1,350.⁶⁶

⁶³ <http://www.cornwallschools.com/files/filesystem/Overview%20of%20Adopted%202005-2006%20Budget.pdf>.

⁶⁴ Personal communication between Mr. Warren Donahue, Assistant Superintendent Cornwall Central School District and Barbara Gerlach of LMS Engineers, LLP on July 12, 2005.

⁶⁵ Personal communication between Mr. Warren Donahue, Assistant Superintendent Cornwall Central School District and Barbara Gerlach of LMS Engineers, LLP on July 12, 2005.

⁶⁶ Personal communication between Mr. Warren Donahue, Assistant Superintendent Cornwall Central School District and Barbara Gerlach of LMS Engineers, LLP on July 12, 2005.



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**Legacy Ridge
 at Highland Mills**
 Trout Brook Road
 Town of Woodbury
 Orange County, New York

Source: Town of Woodbury Tax Map

Figure 105

**School District
 Boundaries**

April 11, 2006

Table 20 below summarizes the student enrollments for each school within the district including the current 2004 – 2005 student populations.

Table 20 - Cornwall Central School District, Actual 2004-2005 Student Enrollment		
School	Grades	Students
Elementary	K-1	380
Elementary	2-4	697
Middle School	5-8	1050
High School	9-12	1044
Other Special Education	--	40
Total 2004-2005 Student Enrollment		3211

The Cornwall Central School District’s currently routes 8 school buses to residences that are in the Town of Woodbury area (i.e. Valley Forge and Skyline Drive). These buses use Smith Clove Road, Route 32 and Angola Rd. These buses provide service for the Kindergarten and Elementary Schools; the Middle School and the High School for students in these areas.⁶⁷

3.11.2 Potential Impacts to School District Services

As the project is expected to utilize local construction workers, the construction phase of the Legacy Ridge project would not result in a significant number of new families immediately moving into the school district. Therefore, no adverse short term impacts are expected to affect the school system due to the proposed construction.

The New Practitioner’s Guide analyzes the percentage of school-aged children in private and public schools.⁶⁸ The New Practitioner’s Guide to Fiscal Impact Analysis states the regional and national demographic multipliers used for calculating the school age children per household for 4-bedroom single family houses for northeast region is 1.328.⁶⁹

Table 21 - Legacy Ridge School Aged Children			
Estimate Based on The New Practitioner’s Guide to Fiscal Impact Analysis			
Bedroom Units	Quantity	Multiplier	Students Calculated
4	287	1.328	381
TOTAL STUDENTS Calculated			

The New Practitioner’s Guide to Fiscal Impact Analysis provides a second means of confirming the expected number of school-aged children to attend Cornwall schools by grade level.⁷⁰ This published formula provides estimates of school aged children by grade

⁶⁷ Personal communication between Marilyn Lennox, Cornwall Central School District Transportation Director and Barbara Gerlach of HDR|LMS on September 9, 2005.

⁶⁸ Ibid. Exhibit 16, p. 70.

⁶⁹ The Practitioner’s Guide to Fiscal Impact Analysis. 1985, Rutgers, The State University of New Jersey.

⁷⁰ The New Practitioners Guide to Fiscal Impact Analysis, Burchell, Robert W., David Listokin, and William R. Dolphin 1985, Rutgers, The State University of New Jersey, Exhibit 14, page 66.

groupings that are not the same as Cornwall Central School District's school grade groups. The calculation will allow estimates to be made of grades K–6 while the actual school grades are K-4. The middle school calculations are for grades 7-9, whereas the actual middle school grades are 5-8. The high school calculations are for grades 9-12 and the Cornwall Central High School is grades 8-12. The disparity in school grades encompassed in each group allows for realistic estimates of total students but is less accurate when trying to pinpoint the estimated students per individual school grades. The following calculation is performed using the New Practitioner's Guide to Fiscal Impact Analysis published method.

Table 22 - Percentage of School-Aged Children in Public School by Grade Level Estimate Based on The New Practitioner's Guide to Fiscal Impact Analysis			
287 4 Bedroom Single family houses, and Per Grade Multiplier	Number School Age Children	Percentage Attending Public School	Number of Public School Students
Total Grade K – 6 – 0.803	230	85.82%	198
Total Grade 7 – 9 – 0.305	88	85.82%	75
Total High School – 0.220	63	85.82%	54
Maximum Estimated Public School Students			327

Not all children attend public schools. The New Practitioner's Guide to Fiscal Impact Analysis provides a means of confirming the expected number of school-aged children to attend Cornwall Public schools by grade level.⁷¹ This estimate totals grades K-12 and is a valid estimate of the impact to the Cornwall Central School District.

PUMS Data

Public Use Microdata Samples (PUMS) are computer-accessible files containing records for a sample of housing units, with information on the characteristics of each housing unit and the people in it. Within the limits of sample size and geographical detail, these files allow users to prepare virtually any tabulation they require. Identifying information has been removed to protect the confidentiality of the respondents. The samples can be extended to analysis of the whole United States for many purposes. Comparative analysis across different groups is possible using the PUMS data.

PUMS data files contain records representing 1 in 1000, 1 percent, and 5 percent samples of the housing units in the United States and the persons in them. Each PUMS file provides records for states and some of their geographic levels.

The following PUMS Data is from the US Census Bureau American Community Survey 2003 Data Profile.⁷²

⁷¹ The New Practitioners Guide to Fiscal Impact Analysis, Burchell, Robert W., David Listokin, and William R. Dolphin 1985, Rutgers, The State University of New Jersey, Exhibit 16, page 70.

⁷² <http://www.census.gov/acs/www/Products/Profiles/Single/2003/ACS/Narrative/050/NP05000US36071.htm>.

Table 23 - PUMS Data			
Orange County, New York			
Note: The 2003 American Community Survey universe is limited to the household population and excludes the population living in institutions, college dormitories, and other group quarters.			
	Estimate	Lower Bound	Upper Bound
Total population	349,570	*****	*****
Average Household Size	2.89	2.81	2.97
Average Family Size	3.36	3.23	3.49
Average household size of owner-occupied unit	3.01	2.89	3.13
Kindergarten	5,736	3,219	8,253
Elementary school (grades 1-8)	43,948	40,565	47,331
High school grade (grades 9-12)	22,661	19,503	25,819

The 2003 Orange County PUMS data estimates a maximum family size as 3.49 persons per house. The Kindergarten through High School aged children maximum calculation is 23.3%. Using the PUMS maximum numbers 287 single family houses would generate 233 school aged children attending public and private schools.

Table 24 - Legacy Ridge Estimate Based on PUMS American Community Survey 2003 Data Profile			
Single family houses without age-restriction	Maximum Family Size (3.49)	Maximum 23.3% Students	Total Estimated Students
287	1001.6	233.4	233

The PUMS data estimates are lower than the estimate based on The New Practitioner's Guide to Fiscal Impact Analysis of 327 public school students. Therefore, these numbers were averaged ($327 + 233 = 560 / 2 = 280$) to provide a realistic estimate of the number of school children expected to attend the Cornwall Central Schools.

The table below summarizes the total projected student enrollments for the Cornwall Central School District.⁷³

Table 25 - Cornwall Central School District Total Projected Student Enrollment	
2005-2006	2006-2007
3307	3415

⁷³ Written communication between Mr. Warren Donahue, Assistant Superintendent of Cornwall Central School District and Barbara Gerlach of LMS Engineers, LLP on July 12, 2005.

Based on data published in the State Comprehensive Report Card February 2004 the Cornwall School District spent \$9,524.23 per child during the 2004-2005 school year.⁷⁴

Based on the 2004-2005 published data, the Legacy Ridge projection of 280 public school children attending school in the Cornwall Central School District would result in a total cost of approximately \$2,669,027.

3.11.3 School District Services Mitigation Measures

A measure of the impact of new students on the Cornwall Central School District is currently estimated by annual enrollment increase percentages based on a three year full occupancy estimate. The Legacy Ridge project would introduce 280 students to the Cornwall Central School district. This equals an estimated increase of 70+/- students annually for each of the next four years, or a 2.15% increase annually, below the historic growth percentage in the Cornwall School District. The most accurate 2004-2005 student enrollment figures are being used for this calculation as published by the Cornwall Central School District.

Table 26 - Cornwall Central School District Student Enrollment			
Cornwall Central Schools	2005 – 06 Projected Students	2004 - 05 Actual Students	2003 - 04 Actual Students
Total Grades	3307 = 3.0% increase	3211 = 2.4% increase	3135

As noted in section 3.11.1, the number of students in the School District has shown a steady increase of 2-3% over the past several years. The number of students proposed within the Legacy Ridge project would increase the number of students by less than the percentages of the 2005-2006 projected students as demonstrated in the above Table 26. The Legacy Ridge project is expected to be completed by 2011 which will avoid immediate adverse impacts to the school district. Since full occupancy of Legacy Ridge cannot be expected for at least 5 years and is less than the percentage increases in student enrollment that the Cornwall Central School District projects and plans for, the School District it is expected that the School District has planned for and will continue to plan for adequate educational space for the children within the School District Boundaries.

The school buildings used for the Kindergarten and Elementary grades can be assigned to best accommodate the students enrolled. For example, special needs students are enrolled in the school building that is best suited for their needs.

School Taxes

Further fiscal impacts are outlined in Section 3.17 below. A summary of the Cornwall Central School District Fiscal Impacts is provided in Table 27 below.

The current assessed value of the Legacy Ridge site is \$2,140,198. Current taxes, at the rate of \$46.6565 per \$1,000 of assessed value are \$99,854.15. The taxes to be generated from the Legacy Ridge project at full build-out are shown in Table 27 below. These taxes

⁷⁴ Data from New York State District Report Card Comprehensive Information Report, BEDS Code: 44-03-01-06-0000. http://www.emsc.nysed.gov/reprcd2004/links/d_440301.shtm.

assume that all residents will take advantage of the STAR exemption. The estimated taxes are also shown using the Residential Assessment Ratio of 39.12% to confirm the findings.

Table 27 - Legacy Ridge Taxes⁷⁵				
Future Sales Value	Less Star Exemption		Revised Assessed Value	
\$179,375,000.00	\$8,610,000.00		\$170,765,000.00	
				Equalized Value
		RAR	39.12%	\$66,803,268.00
School Tax Rate	\$46.6565/\$1000 Equalized Value			
Estimated Taxes (ER Method)	\$3,116,806.67			

Additionally, recent house sales in the vicinity have been reviewed to determine if the predicted sales values are likely to be accurate. The recent sales are shown in Table 28 below. In order to confirm the accuracy of the predicted sales prices, and therefore appraised values, an analysis was done of recent sales.

Table 28 – Comparative Home Sale Prices⁷⁶					
# Bedrooms	Year Built	Year Sold	Selling Price	Sq ft	Location
3	2003 Colonial	8/04	435,000	2097	Brigadoon
3	1993 Ranch	11/04	408,500	1537	Andre Drive
3	1988 Contemp	3/04	355,000	2508	DeSanctis Rd
4	2004 Colonial	3/05	544,100	2566	Brigadoon
4	2004 Colonial	10/04	621,900	3666	Brigadoon
4	2004 Colonial	2/05	650,000	3179	Woodbury Greens
4	2002 Colonial	11/04	700,000	4063	Woodbury Greens
4	2003 Colonial	1/04	1,118,000	5312	Woodbury Greens
4	2003 Colonial	6/03	940,000	5312	Woodbury Greens
4	2003 Colonial	7/04	900,000	4618	Jill Rd
4	2003 Colonial	6/04	559,900	3956	Jill Rd
4	2002 Colonial	12/04	520,000	2891	Jill Rd
5	2003 Colonial	9/04	551,100	3344	Brigadoon
5	1991 Colonial	11/04	515,000	3780	Jefferson Rd
5	1995 Colonial	1/03	482,000	4482	Midland Rd

⁷⁵ 287 homes with an average sales price of \$625,000.

⁷⁶ Personal communication between Mr. Roland Tiffany, Woodbury Assessor's Office and Barbara Gerlach, LMS on May 31, 2005

Based on data from the Cornwall Central School District, the 2004-2005 School budget is \$42,016,438.00. The money received from the taxes after State Aid for 2004-2005 is \$30,582,310. Using these actual figures the per capita cost can be calculated as demonstrated in Table 29 below.

Table 29 – Per Capita Cost to Cornwall Central School District							
	Annual Budget less State Aid	Number of Students	Per Capita Costs	No. of New Students from Legacy Ridge	Increased Costs (Per Capita Method)	Anticipated Annual Taxes	Net Annual Fiscal Impact
Legacy Ridge Central School District	\$30,582,310	3,211	\$9,524.23	280	\$2,669,027		
					RAR Method	\$3,116,807	\$447,780

As can be seen, the project will have a net positive impact on the school district taxes.

Cornwall Central School District

The Cornwall Central School District enrolls students from the towns of Cornwall, New Windsor and Woodbury and the Village of Cornwall-on-Hudson. The Cornwall Central School District tax rate for properties in Woodbury is \$46.6565 per \$1,000.L⁷⁷ Enrollment figures were not available from the Assistant Superintendent Mr. Warren Donahue for the Cornwall Central School District for student’s distribution from Cornwall, Cornwall-on-Hudson, New Windsor and Woodbury.

The Cornwall Central School District has modular units that can be relocated to increase student capacity, but this enhancement was not approved in the last budget. The school buildings used for the Kindergarten and Elementary grades can be assigned to best accommodate the students enrolled. For example, special needs students are enrolled in the school building that is best suited for their needs. The Cornwall Central School District is aware of the future need for expansion of the buildings and facilities for grades Kindergarten through Middle School. The High School has the capacity to provide services for the expected increase in student enrollment.⁷⁸

It is expected that the School District has planned for and will continue to plan for adequate educational space for the children within the School District Boundaries.⁷⁹

⁷⁷ Personal communication between Ms. Elizabeth Longinott, receiver of taxes for Village of Cornwall and Barbara Gerlach of LMS Engineers, LLP on June 23, 2005.

⁷⁸ Personal communication between Mr. Warren Donahue, Assistant Superintendent, Cornwall Central School District and Barbara Gerlach of HDR|LMS on June 23, 2005.

⁷⁹ Personal communication between Mr. Warren Donahue, Assistant Superintendent, Cornwall Central School District and Barbara Gerlach of HDR|LMS on June 23, 2005.

In addition to the Legacy Ridge site, there are nine other tracts of land in the Town that meet the eligibility requirements for conservation cluster development. It's hard to estimate the number of proposed projects that may occur in the future, however the cumulative impacts described in Section 3.9.2 estimates an annual 2% growth in school children, which would not have a significant impact on the Cornwall's School Districts. The amount of developable land remaining in the Town of Woodbury that is located within the Cornwall School District is not significant enough to cause any adverse impacts to the Town of Cornwall School District (See Figure 105, School District Boundary). Nearly half of this land is not developable, since it's located in the Palisades Park. Accordingly, to evaluate the potential long term and cumulative impacts of adopting the CCDOD local law, these parcels have been evaluated to determine the additional number of lots which could be developed, and the additional open space which could be obtained by the Town.

Cornwall School Bus Transportation

- School bus transportation can be provided to the Legacy Ridge development in accordance with the School Board policies. Cornwall Central Schools will not enter onto private roads. It is proposed that the first 600 feet of the Legacy Ridge project will be dedicated to the Town of Woodbury, and therefore meet the needs of the Cornwall School District for student pick-up. This central pick-up location will provide for ease and economy for the Cornwall School District's transportation department. The Town road will be owned and maintained by the Town as per NYS Town Law and the Town of Woodbury Town Code. Any areas dedicated for drop off and parking outside the Town right-of-way will be owned and maintained by the HOA.

Alternative Plans

Below, the number of school children for alternate development scenarios have been estimated, together with the taxing implications to the Cornwall Central School District. The alternate plans include development at the existing R-3A zoning, and development at the proposed R-2A zoning, without use of the conservation cluster. It is assumed that the number of units (155) is identical under the R-3A with or without clustering. The number of units which could be potentially developed under the R-2A zoning is 233. Details regarding these alternatives can be found in Section 5.0 below.

R-3A Zoning – 155 Total Units (Cluster or Conventional)

It is assumed within this alternative that 155 4-bedroom homes will be developed, with an average sales price similar to the Legacy Ridge average sales price of \$625,000.

The New Practitioner's Guide analyzes the percentage of school-aged children in private and public schools.⁸⁰ The New Practitioner's Guide to Fiscal Impact Analysis states the regional and national demographic multipliers used for calculating the school age children per household for 4 bedroom single family houses for northeast region is 1.328.⁸¹

Table 30 - R-3A Zoning, Legacy Ridge School Aged Children Estimate Based on The New Practitioner's Guide to Fiscal Impact Analysis		
Units	Multiplier	Students Calculated
155	1.328	212

⁸⁰ Ibid. Exhibit 16, p. 70.

⁸¹ The Practitioner's Guide to Fiscal Impact Analysis. 1985, Rutgers, The State University of New Jersey.

The New Practitioner’s Guide to Fiscal Impact Analysis provides a second means of confirming the expected number of school-aged children to attend Cornwall schools by grade level.⁸²

Table 31 – R-3A Zoning, Legacy Ridge School Aged Children by Grade Level Estimate Based on The New Practitioner’s Guide to Fiscal Impact Analysis		
155 4 Bedroom Single family houses	Multiplier	Estimated Children/ Grade
Grade K – 6	0.803	126
Grade 7 – 9	0.305	49
Grade 10 – 12	0.220	37
TOTAL STUDENTS Calculated		212

Not all children attend public schools. The New Practitioner’s Guide to Fiscal Impact Analysis provides a means of confirming the expected number of school-aged children to attend Cornwall Public schools by grade level.⁸³

Table 32 – R-3A Zoning, Percentage of School Aged Children in Public Schools by Grade Level Estimate Based on The New Practitioner’s Guide to Fiscal Impact Analysis			
155 4 Bedroom Single family houses	Number School Age Children	Percentage Attending Public School	Number of Public School Students
Grade K - 6	126	85.82%	108
Grade 7-9	49	85.82%	42
Grade 10-12	37	85.82%	32
Total Public School Children		85.82%	182

Again, PUMS data were used to confirm the expected number of school children.

Table 33 – R-3A School Kids Estimate Based on PUMS American Community Survey 2003 Data		
Single family houses	Maximum Family Size (3.49)	Maximum 23.3% Students
155	541	126

The PUMS data estimates are lower than the estimate based on The New Practitioner’s Guide to Fiscal Impact Analysis of 185 public school students. Therefore, these numbers were averaged ($182 + 126 = 308 / 2 = 154$) to provide a realistic estimate of the number of school children expected to attend the Woodbury Schools.

The taxes to be generated from the Legacy Ridge project at full build-out are shown in Table 34 below. These taxes assume that all residents will take advantage of the STAR

⁸² The New Practitioners Guide to Fiscal Impact Analysis, Burchell, Robert W., David Listokin, and William R. Dolphin 1985, Rutgers, The State University of New Jersey, Exhibit 14, page 66.

⁸³ The New Practitioners Guide to Fiscal Impact Analysis, Burchell, Robert W., David Listokin, and William R. Dolphin 1985, Rutgers, The State University of New Jersey, Exhibit 16, page 70.

exemption.

Table 34 - R-3A Zoning Estimated Taxes				
Future Sales Value	Less Star Exemption		Revised Assessed Value	
\$96,875,000	\$4,650,000		\$92,225,000	
				Equalized Value
		RAR	39.12%	\$36,078,420
School Tax Rate	\$46.6565/\$1000 equalized value			
Estimated Taxes (ER Method)	\$1,683,292.80			

Based on data from the Cornwall Central School District the 2004-2005 School budget the money received from the taxes after State Aid for 2004-2005 is \$30,582,310. Using these actual figures the per capita cost can be calculated as demonstrated in Table 35 below.

Table 35 - R-3A Zoning Per Capita Cost to Cornwall Central School District							
	Annual Budget less State Aid	Number of Students	Per Capita Costs	No. of New Students from Legacy Ridge	Increased Costs (Per Capita Method)	Anticipated Annual Net Increase in Revenue	Net Annual Fiscal Impact
Cornwall Central School District	\$30,582,310	3,211	\$9,524.23	154	\$1,495,304.		
					RAR Method	\$1,683,293	\$187,988

As can be seen, under this alternative, the project will have a small positive impact on the school district taxes.

R-2A Zoning – 233 Total Units

It is assumed within this alternative that 233 homes will be developed. The average sales price is assumed to be equal to that of the preferred plan, at \$625,000.

The New Practitioner’s Guide analyzes the percentage of school-aged children in private and public schools.⁸⁴ The New Practitioner’s Guide to Fiscal Impact Analysis states the regional and national demographic multipliers used for calculating the school age children per household for 4 bedroom single family houses for northeast region is 1.328.⁸⁵

⁸⁴ Ibid.

⁸⁵ Ibid. Exhibit 16, p. 70.

Table 36 – R-2A Zoning, Legacy Ridge School Aged Children Estimate Based on The New Practitioner’s Guide to Fiscal Impact Analysis		
Units by Bedroom	Multiplier	Students Estimated
233 4-Bedroom Units	1.328	309

The New Practitioner’s Guide to Fiscal Impact Analysis provides a means of confirming the expected number of school-aged children to attend Cornwall schools by grade level.⁸⁶

Table 37 – R-2A Zoning, Legacy Ridge School Aged Children by Grade Level Estimate Based on The New Practitioner’s Guide to Fiscal Impact Analysis		
233 - 4 Bedroom Single family houses	Multiplier	Estimated Children/Unit
Grade K – 6	0.803	190
Grade 7 – 9	0.305	73
Grade 10 – 12	0.220	55
TOTAL STUDENTS Estimated		318

Not all children attend public schools. The New Practitioner’s Guide to Fiscal Impact Analysis provides a means of confirming the expected number of school-aged children to attend Cornwall public schools by grade level.⁸⁷

Table 38 - R-2A Zoning – Percentage of School-Aged Children in Public School by Grade Level Estimate Based on The New Practitioner’s Guide to Fiscal Impact Analysis			
233 4 Bedroom Single family houses	Number School Age Children	Percentage Attending Public School	Number of Public School Students
Grade K – 6	190	85.82%	163
Grade 7-9	73	85.82%	63
Grade 10-12	55	85.82%	47
Total Public School Children			273

Again, PUMS data were used to confirm the expected number of school children.

Table 39 - R-2A Zoning, Legacy Ridge Estimate Based on PUMS American Community Survey 2003		
Single family houses without age-restriction	Maximum Family Size (3.49)	Maximum 23.3% Students
233	813	189

The PUMS data estimates are lower than the estimate based on The New Practitioner’s Guide to Fiscal Impact Analysis of 273 public school students. Therefore, these numbers were averaged ($273 + 189 = 462 / 2 = 231$) to provide a realistic estimate of the number of school children expected to attend the Cornwall Schools.

The taxes to be generated from the Legacy Ridge project at full build-out for this alternative

⁸⁶ Ibid, Exhibit 14, page 66.

⁸⁷ Ibid, Exhibit 16, page 70.

are shown in Table 40 below. These taxes assume that all residents will take advantage of the STAR exemption.

Table 40 - R-2A Zoning Estimated Taxes				
Future Sales Value	Less Star Exemption		Revised Assessed Value	
\$145,625,000	\$6,960,000		\$138,665,000.00	
				Equalized Value
		RAR	39.12%	\$54,245,748.00
School Tax Rate	\$46.6565/\$1000 equalized value			
Estimated Taxes (RAR Method)	\$2,265,172			

Based on data from the Cornwall Central School District the 2004-2005 School budget the money received from the taxes after State Aid for 2004-2005 is \$30,582,310. Using these actual figures the per capita cost can be calculated as demonstrated in Table 41 below.

Table 41 - Per Capita Cost to Cornwall Central School District Under R-2A Zoning							
	Annual Budget less State Aid	Number of Students	Per Capita Costs	No. of New Students from Legacy Ridge	Increased Costs (Per Capita Method)	Anticipated Annual Net Increase in Revenue	Net Annual Fiscal Impact
Cornwall School District	\$30,582,310	3,211	\$9,524.23	231	\$2,200,097.13		
					RAR Method	\$2,530,369	\$328,296

As can be seen, under this alternative, the project will have a small positive impact on the school district taxes.