

3.11 School District Services

3.11.1 Existing School District Services

The Stoneleigh at New Paltz project is located in the New Paltz Central School District. School age children from the proposed project would attend Duzine Elementary School, Lenape Elementary, New Paltz Middle School and New Paltz High School. The High School was recently expanded to accommodate more than the previously designed amount of 600 students. The High School expansion was completed during the summer of 2004. There are no new school expansions, closings or openings planned⁶⁷.

The enrollment for the New Paltz Central School District is outlined in the table below:

Table 26 - New Paltz Central School District Student Enrollment			
2000-2001	2001-2002	2002-2003	2004-2005
2391	2344	2386	2344

Based on the above data, student enrollment has declined since the 2000-2001 school year by 47 students, or 1.96%. It has fluctuated over this four-year period, and the enrollment trend could be considered flat.

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

Table 27 - New Paltz Central School District 2004- 2005 Student Enrollment		
School	Grades	Students
Duzine Elementary	K-2	452
Lenape	3-5	476
Middle School	6-8	622
High School	9-12	794
Total 2004-2005 Student Enrollment		2344

3.11.1a SDEIS - Existing School District Services

As can be seen in the table below, since the year 2000, the School District's enrollment has dropped by 119 students. The enrollment for the New Paltz Central School District (NPCSD) extended through 2007-2008 is outlined in the table below:

Table 26a – Revised Project - New Paltz Central School District Student Enrollment					
2000-2001	2001-2002	2002-2003	2004-2005	2006-2007	2007-2008
2,391	2,344	2,386	2,344	2,263 ⁶⁸	2,272 ⁶⁹

⁶⁷ Personal communication between Mr. Richard Linden, Assistant Superintendent, New Paltz Central School District and Ms. Barbara Gerlach, LMS Engineers, LLP on September 20, 2004.

⁶⁸ School totals as of June 2007

⁶⁹ School totals as of March 2008, New Paltz Central School District Newsletter, Budget 2008.

In its 2008 Budget Newsletter,⁷⁰ the NPCSD estimated that the Public School Enrollment for the 2008-2009 school year would be 2,216 students, a loss of another 51 students.

Based on the above data, overall student enrollment has declined between 2000-2008 by 4.98% (2009 estimates project a further decline for a total of 170 students or 7.32%).

Table 27a below summarizes the 2007-2008 student enrollments for each school within the district.

<i>Table 27a – Revised Project - New Paltz Central School District 2007-2008 Student Enrollment</i>			
<i>School</i>	<i>Grades</i>	<i>Students</i>	<i>Percentage of Overall Enrollment</i>
<i>Duzine Elementary</i>	<i>K-2</i>	<i>484</i>	<i>21.30%</i>
<i>Lenape</i>	<i>3-5</i>	<i>490</i>	<i>21.57%</i>
<i>Middle School</i>	<i>6-8</i>	<i>498</i>	<i>21.92%</i>
<i>High School</i>	<i>9-12</i>	<i>800</i>	<i>35.21%</i>
<i>Total 2007-2008 Student Enrollment</i>		<i>2,272</i>	

3.11.2 Potential Impacts to School District Services

As the project is expected to utilize local construction workers, the construction phase of the Stoneleigh Woods @ New Paltz 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 regional and national demographic multipliers for common configurations of standard housing types for school-age children for housing built during 1980-1987 and monitored in the 1987 American Housing Survey multiplier provided in the Urban Land Institute’s (ULI) Development Impact Assessment Handbook suggest 0.1393 school age children per household for two-bedroom townhouses for northeast region.⁷¹

The Applicant has proposed that the 204 age restricted housing units would not include children

A conservative ratio of 0.14 for the 96 two-bedroom units was used which would generate a total of 13.44, rounded to 14 school-age children residing at Stoneleigh Woods @ New Paltz.

Table 28 - School-Aged Children Estimate Based on ULI	
96 - 2 Bedroom Townhouses	Number of Total Students
Total	13.44 or 14

⁷⁰ *New Paltz Central School District Newsletter, Budget 2008.*

⁷¹ *The Development Impact Assessment Handbook. 1994, Washington, DC: Urban Land Institute.*

The New Practitioner’s Guide to Fiscal Impact Analysis provided a second means of confirming the expected number of school-aged children to attend New Paltz schools.⁷²

Table 29 - School-Aged Children by Grade Level Estimate Based on The New Practitioner’s Guide to Fiscal Impact Analysis		
96 - 2 Bedroom Townhouses	Estimated Number of Children per Dwelling Unit	Number of School Aged Children
Grade K – 6	0.103	9.888
Grade 7 – 9	0.031	2.976
High School	0.029	2.784

The New Practitioner’s Guide also analyzes the percentage of school-aged children in public schools.⁷³

Table 30 - Percentage of School-Aged Children in Public School by Grade Level Estimate Based on The New Practitioner’s Guide to Fiscal Impact Analysis			
96 - 2 Bedroom Townhouses	Number of School-Aged Children	Percentage Attending Public School	Number of Public School Students
Grade K – 6	9.888	85.73%	8.477
Grade 7 – 9	2.976	97.12%	2.8903
High School	2.784	84.35%	2.3483
Total			13.7156

In order to provide a conservative estimate, the number of public school students is rounded to the next whole number for each grade category, for a total of 15 students. These numbers can then be added together to compare to the anticipated school children to be generated using the ULI estimate. The two data sources project a range of 14 (ULI Estimate) to 15 (New Practitioners Guide estimate). Again, to be conservative, the higher numbers are used in this analysis.

The current New Paltz Central School District’s budget is \$37,400,000. This is not easily broken down to a per-student cost across the four schools. However, using this method the New Paltz School District spends approximately \$15,675 per child. The Stoneleigh Woods @ New Paltz projection of 15 children attending school in New Paltz would result in a cost of approximately \$214,989.

3.11.2a SDEIS - Potential Impacts to School District Services

The anticipated number of public school age children in a residential development is dependent on a number of variables that include, among others, housing type and the number of bedrooms per unit. As illustrated below, it is estimated that the Revised Project, once completely built-out and occupied, will generate up to 71 school-age children spread out over the five year period. This figure translates into ultimately five students per grade, resulting in an average of only one additional student per grade, per year. The 24 age-restricted dwelling units are not expected to

⁷² 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.

⁷³ Ibid. Exhibit 16, p. 70.

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add school-age children. Taking into account the overall percentage of the district's students currently attending Duzine Elementary School, approximately 15 of the 71 students generated by the Revised Project will likely attend Duzine Elementary School. As such, only 56 students will require bus transportation.

<i>Table 27b – Revised Project - New Paltz Central School District Student Enrollment Projections</i>					
	<i>Duzine Elementary</i>	<i>Lenape Elementary</i>	<i>Middle School</i>	<i>High School</i>	<i>Total</i>
<i>Percentage of overall enrollment</i>	21.30%	21.57%	21.92%	35.21%	
<i>Students Generated by the Revised Project (# of students)</i>					
<i>Per Year (for each of 5 years)</i>	3	3	3	5	14
<i>Project Completion</i>	15	15	16	25	71
<i>Current School District Enrollment (# of students)</i>					
<i>2007-2008 Enrollment⁷⁴</i>	484	490	498	800	2272
<i>2008-2009 Enrollment⁷⁵</i>	472	478	486	780	2216
<i>Difference</i>	-12	-12	-12	-20	-56
<i>Projected School District Enrollment (# of students) with the Revised Project</i>					
<i>2008-2009 Enrollment</i>	475	481	489	785	2230

The gradual influx of the project generated school-age children could potentially bring the School District back up to its previous enrollment over the next several years and, therefore, would not be expected to create a new demand on school services. The School District will adjust expenses, as necessary, to maintain services and budget.

The previous school children analysis prepared for the DEIS utilized estimates based on Rutgers University's *The New Practitioner's Guide to Fiscal Impact Analysis* (1985). However, in June 2006, Rutgers University Center for Urban Policy Research updated residential demographic multipliers, including school-age children estimates. These updated figures were utilized here for the Revised Project analysis.

Rutgers' updated multipliers are based not only on unit type and bedroom count, but also take into account specific house value. In addition, these multipliers are specifically focused on New York State estimates. Utilizing these updated Rutgers University multipliers, it is estimated that the 116 single-family units would generate 71 public school age children.

<i>Table 28a – Revised Project – Public School-Aged Children Estimate Based on Rutgers University Center for Urban Policy Research (2006)</i>		
<i>Unit Type (#)</i>	<i>Multiplier</i>	<i>School Age Children</i>
<i>60 Single-Family, detached (3-bedroom)</i>	0.58	34.80
<i>56 Single-Family, attached (3-bedroom)</i>	0.64	35.84
<i>Total</i>	-	70.64

Based on the above school-age children generation estimates, it is anticipated that the Revised Project would ultimately generate 71 school-age children attending public schools, generated over the full five year construction timeframe. For the purposes of this Supplemental DEIS

⁷⁴ School totals as of March 2008, New Paltz Central School District Newsletter, Budget 2008.

⁷⁵ School totals as of March 2008, New Paltz Central School District Newsletter, Budget 2008.

analysis, the Project Sponsor anticipates that 71 school-age children will be enrolling in the New Paltz Central School District.

3.11.3 School District Services Mitigation Measures

A measure of the impact of new students on a school district is how a development may impact the number of students per classroom. Although many students, especially in upper levels, may not sit in the same classroom as separate courses are offered, this table provides guidance. The class size can be averaged using the published data from the 2002 – 2003 School year⁷⁶ posted on the New Paltz Central School District website. The class size in Grades 7-12 are not expected to increase due to the additional students from Stoneleigh Woods. The class size in the elementary school grades is calculated to possibly increase by one student. This increase is not expected to have a negative impact on the New Paltz Central School District services.

Table 31 - Impact on Student/Class Ratio				
Grade Level	Number of Children	2002-2003 Averaged Student/Class Ratio	Number of Children from Stoneleigh	Potential Student/Class Ratio
Grade K - 6	1247	22	9	22.19
Grade 7 - 9	596	21.5	3	21.64
High School	543	20.5	3	20.58

As noted above, the number of students in the School District has shown a small decline over the past four years. The number of students proposed within the Stoneleigh project is within the normal fluctuation of students seen during this time period. Further, the Stoneleigh at New Paltz project is expected to take approximately 24 months to complete which will avoid immediate adverse impacts to the school district. Since full occupancy of Stoneleigh Woods @ New Paltz cannot be expected for at least two years, the New Paltz Central School District is expected to have sufficient classroom space for all of the school aged children from the Stoneleigh Woods @ New Paltz project.⁷⁷

Further fiscal impacts are outlined in Section 3.17 below. A summary School District Fiscal Impacts is provided here:

Table 32 - School Tax Impact of Stoneleigh Woods @New Paltz					
	Assessed Value	Valuation Rate	Tax Rate	Total School Taxes	Net Annual School Taxes
Undeveloped Property ⁷⁸	\$305,000	100%	16.5052	\$5,034.09	

⁷⁶ Data from New York State District Report Card Comprehensive Information Report, BEDS Code: 62-11-01-06-0000 for Fall Enrollment and Average Class Size 2002-2003 , the most recent data available at the time of the analysis.

⁷⁷ Personal communication between Mr. Richard Linden, Assistant Superintendent, New Paltz Central School District and Ms. Barbra Gerlach, LMS Engineers, LLP on September 20 and 21, 2004.

⁷⁸ Current Taxes.

Fully Developed Property⁷⁹ \$52,500,000 100% 16.5052 \$866,523.00 \$861,488.91

As an age-restricted community, many of the residents will be eligible for STAR and Enhanced STAR Exemptions for a portion of the School Taxes. For the purpose of this analysis, it is assumed that 20% of the age-restricted units and 90% of the non-age restricted units will qualify for the STAR exemption of the first \$30,000 of the assessed value of the homes. It is assumed that 80% of the residents of the age-restricted units and 10% of the non-age restricted units will qualify for Enhanced Star benefits, qualifying for an exemption of the first \$50,000 of the assessed value of the homes. This calculation is shown below.

Table 33 - School Tax Impact of Stoneleigh Woods @New Paltz With STAR Exemptions								
	# Restrict ed Units	Age	Assumed %, Basic STAR Eligible ⁸⁰	Assumed %, Enhanced STAR Eligible ⁸¹	# Non-Age Restricted Units	Assumed %, Basic STAR Eligible	Assumed %, Enhanced STAR Eligible	Total
Fully Developed Property Reduction in Assessed Value	204		20%	80%	96	90%	10%	
			\$1,224,000	\$8,160,000		\$2,592,000	\$480,000	\$12,456,000

Therefore the estimated total School taxes generated by the project are the Total Valuation of \$52,500,000, less the STAR exemptions of \$12,456,000 resulting in a value of \$40,044,000. This is then multiplied by the school tax rate of \$16.5052 per \$1,000 of assessed value, for a total of \$660,934. Therefore the Net Annual increase in School Taxes to the New Paltz Central School District is \$655,900.14.

To evaluate the net impact on the School District Budget, the per capita cost per student is calculated. This cost is then assigned to the new students from the Stoneleigh Woods project, and the taxes are then compared to the per child costs to determine if the project will have a positive or negative impact on the School District budget.

Table 34 - Per Capita Cost to New Paltz Central School District						
Annual Budget ⁸²	Number of Students	Per Capita Costs	No. of New Students from Stoneleigh Woods	Increased Costs (Per Capita Method)	Anticipated Annual Net Increase in Revenue	Net Annual Fiscal Impact
\$37,400,000	2,386	\$15,674.77	16	\$250,796.32	\$655,900.14	\$405,103.82

⁷⁹ Assuming 204 age-restricted 2-bedroom dwelling units and 96 2-bedroom non-age-restricted townhouses. Average sale price of \$175,000.

⁸⁰ Basic STAR exempts the first \$30,000 of Assessed Value from School Taxes.

⁸¹ Enhanced STAR Exempts \$60,000 from School Taxes if income is less than \$60,000 and Primary Owner is 65 or older.

⁸² <http://www.newpaltz.k12.ny.us/local/index.htm>

In summary, the project is expected to have a significant positive impact on school taxes.

Alternatives

The 10 project alternatives to be considered as part of the environmental review have been analyzed for potential impacts on the School District. Some alternatives have no impact on the number or occupancy of the units, and therefore no impact on the School District other than what has been provided above. All project alternatives and the potential impact are identified below.

- The “No Build” Alternative;

The “No Build” Alternative, although not consistent with the Project Sponsor’s objectives, and not consistent with New Paltz Zoning or Comprehensive Plans, would result in no additional school children being added to the New Paltz Central School District, and no additional taxes generated by the project. As discussed in Table 25 above, the anticipated net increase in school taxes (beyond the current per student costs) of \$420, 778.59 annually would no longer be available to the school district.

- An alternative that designates 10% of the dwelling units as affordable, per HUD guidelines;

The HUD definition of affordable housing includes housing which costs no more than 30% of a household’s monthly income. The projected sales price of the units within Stoneleigh Woods @ New Paltz is in the \$160,000 to \$180,000 range. This puts these units within reach of families earning \$50,000 to \$60,000 per year.⁸³ This represents the largest block of potential homeowners.⁸⁴ Therefore, the analysis currently includes affordable housing.

- An alternative if the site is entirely age-restricted;

A project which includes all age-restricted housing would result in no additional school children into the New Paltz Central School District. Therefore, there would be no additional need for services within the schools. The school taxes generated by the project would differ slightly, since the assumptions regarding the number of residents taking advantage of the STAR and Enhanced STAR programs would be modified. Within this alternative, the percentage of age-restricted units qualifying for the STAR and Enhanced STAR programs is assumed to be consistent, with 20% of the units qualifying for STAR and 80% qualifying for Enhanced STAR. This analysis is provided below:

Table 35 - School Tax Impact of Stoneleigh Woods @New Paltz if the Occupancy is entirely Age-Restricted With STAR Exemptions

# Age Restricted Units	Assumed %, Basic STAR Eligible	Assumed %, Enhanced STAR Eligible	# Non-Age Restricted Units	Assumed %, Basic STAR Eligible	Assumed %, Enhanced STAR	Total
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⁸³ Assumes 20% down payment, 5.625% interest rate for 30 years, 25% of take-home pay allocated to mortgage costs, and a take-home pay equal to 70% of gross income.

⁸⁴ *Closing Gaps.... Opening Doors*, Ulster County Planning Board., supra.

Fully Developed Property Reduction in Assessed Value	300	20%	80%	0	90%	Eligible 10%	
		\$1,800,000	\$12,000,000		\$ 0.00	\$ 0.00	\$13,800,000

Therefore the estimated total School taxes generated by the project under this alternative are the Total Valuation of \$52,500,000, less the STAR exemptions of \$13,800,000 resulting in a value of \$38,700,000. This is then multiplied by the school tax rate of \$16.5052 per \$1,000 of assessed value, for a total of \$638,751. Therefore the Net Annual increase in School Taxes to the New Paltz Central School District is \$633,717.15.

As there will be no new students in the District, no new costs to the School District are associated with this project, and therefore the additional \$633,717.15 in annual School taxes represents the net positive fiscal impact on the School District budget.

- An alternative if the site is entirely non-age restricted;

Developing the site without an age-restricted component would generate significantly more school-aged children than the preferred alternative. Holding all other variables constant, such as the type of units, number of bedrooms, and sales prices, the analysis below uses regional and national multipliers to estimate the number of school children which would be generated by this alternative:

A conservative ratio of 0.14 for the 300 two-bedroom units was used which would generate a total of 42 school-age children residing at Stoneleigh Woods @ New Paltz.

Table 36 - School-Aged Children Estimate Based on ULI	
300 - 2 Bedroom Units	Number of Total Students
Total	42

The New Practitioner's Guide to Fiscal Impact Analysis provided a second means of confirming the expected number of school-aged children to attend New Paltz schools.⁸⁵

Table 37- School-Aged Children by Grade Level Estimate Based on The New Practitioner's Guide to Fiscal Impact Analysis		
300 - 2 Bedroom Units	Estimated Number of Children per Dwelling Unit	Number of School Aged Children
Grade K – 6	0.103	30.9
Grade 7 – 9	0.031	9.3
High School	0.029	8.7

⁸⁵ 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.

The New Practitioner's Guide also analyzes the percentage of school-aged children in public schools.⁸⁶

Table 38 - Percentage of School-Aged Children in Public School by Grade Level Estimate Based on The New Practitioner's Guide to Fiscal Impact Analysis			
300 - 2 Bedroom Units	Number of School-Aged Children	Percentage Attending Public School	Number of Public School Students
Grade K – 6	30.9	85.73%	26.4906
Grade 7 – 9	9.3	97.12%	9.0322
High School	8.7	84.35%	7.3385
Total			42.8613

In order to provide a conservative estimate, the number of public school students is rounded to the next whole number for each grade category, for a total of 45 students. These numbers can then be added together to compare to the anticipated school children to be generated using the ULI estimate. The two data sources project a range of 42 (ULI Estimate) to 45 (New Practitioners Guide estimate). Again, to be conservative, the higher numbers are used in this analysis.

Again, using the data as developed above, the New Paltz School District spends approximately \$15,675 per child. The Stoneleigh Woods @ New Paltz projection of 45 children attending school in New Paltz would result in a cost of approximately \$703,365.

The class size impact was also analyzed for this alternative, using the data developed above. As shown in Table 29, average class size is expected to increase by approximately ½ student for all grade levels.

Table 39 - Impact on Student/Class Ratio				
Grade Level	Number of Children	2002-2003 Averaged Student/Class Ratio	Number of Children from Stoneleigh	Potential Student/Class Ratio
Grade K - 6	1247	22	31	22.6
Grade 7 - 9	596	21.5	10	21.89
High School	543	20.5	9	20.81

The school taxes generated by the project would differ slightly, since the assumptions regarding the number of residents taking advantage of the STAR and Enhanced STAR programs would be modified. Within this alternative, the percentage of age-restricted units qualifying for the STAR and Enhanced STAR programs is assumed to be consistent, with 90% of the units qualifying for STAR and 10% qualifying for Enhanced STAR. This analysis is provided below:

Table 40 - School Tax Impact of Stoneleigh Woods @New Paltz if the Occupancy is entirely Non-Age-Restricted With STAR Exemptions							
# Age Restricted	Assumed %, Basic	Assumed %, Enhanced	# Non-Age Restricted	Assumed %, Basic STAR	Assumed %,	Total	

⁸⁶ Ibid. Exhibit 16, p. 70.

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	Units	STAR Eligible	STAR Eligible	Units	Eligible	Enhanced STAR Eligible	
Fully Developed Property	0	20%	80%	300	90%	10%	
Reduction in Assessed Value		\$ 0.00	\$ 0.00		\$8,100,000	\$1,500,000	\$9,600,000

Therefore the estimated total School taxes generated by the project under this alternative are the Total Valuation of \$52,500,000, less the STAR exemptions of \$9,800,000 resulting in a value of \$42,900,000. This is then multiplied by the school tax rate of \$16.5052 per \$1,000 of assessed value, for a total of \$708,073. Therefore the Net Annual increase in School Taxes to the New Paltz Central School District is \$703,038.99.

To evaluate the net impact on the School District Budget, the per capita cost per student is calculated. This cost is then assigned to the new students from the Stoneleigh Woods project, and the taxes are then compared to the per child costs to determine if the project will have a positive or negative impact on the School District budget.

Annual Budget ⁸⁷	Number of Students	Per Capita Costs	No. of New Students from Stoneleigh Woods	Increased Costs (Per Capita Method)	Anticipated Annual Net Increase in Revenue	Net Annual Fiscal Impact
\$37,400,000	2,386	\$15,674.77	45	\$705,364.65	\$703,038.99	(\$2,325.66)

In summary, the project is expected to have a small negative impact of costs to the School District exceeding taxes by approximately \$2,325.66 per year.

- An alternative showing access from North Putt Corners Road;

This alternative has no impact on the number or occupancy of the units, and therefore no impact on the number of students which will attend the New Paltz Central School District Schools, and no impact on taxes generated to the School District other than what has been provided above.

It is conceivable, however, that an alternative showing access to the site from North Putt Corners Road and Sunset Ridge Road would increase the levels of traffic passing the adjacent Duzine School greater than that generated by the Stoneleigh @ New Paltz project under the preferred alternative.

- An alternative site configuration locating all structures 100' from wetlands and outside the area designated for the proposed Mill Brook Greenway;

⁸⁷ <http://www.newpaltz.k12.ny.us/local/index.htm>

This alternative is consistent with the preferred plan and therefore has no impact on the number of students which will attend the New Paltz Central School District Schools, and no impact on taxes generated to the School District, other than what has been provided above.

- An alternative that utilizes “conservation subdivision design” techniques;

This alternative is consistent with the preferred plan and therefore has no impact on the number of students which will attend the New Paltz Central School District Schools, and no impact on taxes generated to the School District, other than what has been provided above.

- An alternative site configuration based on Traditional Neighborhood Development patterns;

This alternative is assumed to have the same number of units, and the same mix of units as the preferred plan. Therefore, this alternative has no impact on the number of students which will attend the New Paltz Central School District Schools, and no impact on taxes generated to the School District, other than what has been provided above.

- Use of alternative sources of renewable energy.

This alternative has no impact on the number or occupancy of the units, and therefore no impact on the number of students which will attend the New Paltz Central School District Schools, and no impact on taxes generated to the School District other than what has been provided above.

- Use of alternative paving materials

This alternative has no impact on the number or occupancy of the units, and therefore no impact on the number of students which will attend the New Paltz Central School District Schools, and no impact on taxes generated to the School District other than what has been provided above.

3.11.3a SDEIS - School District Services Mitigation Measures

Over the last several years, the New Paltz Central School District’s enrollment has dropped by 119 students. All other factors remaining static, the gradual influx of the 71 project-generated school-age children may bring the School District back up to previous enrollment levels over the next several years and therefore, would not create a new demand on school services.

The class size can be averaged using the published data from the 2004 – 2005 School year⁸⁸ posted on the New Paltz Central School District website. In the case of the Revised Project, it is anticipated that project build-out will take place gradually over a five year period, resulting in an average of only one additional student per grade per year.

⁸⁸ Data from New York State District Report Card Comprehensive Information Report, BEDS Code: 62-11-01-06-0000 for Fall Enrollment and Average Class Size 2004-2005, the most recent data available at the time of the analysis.

As stated in Section 3.11.2a above, approximately 15 of the 71 project generated students will likely be attending Duzine Elementary School. As such, the Revised Project has included the installation of sidewalks throughout the project, and extending to Sunset Ridge Road. Due to the close proximity of the Revised Project to the school, these 15 students will potentially be walking to school, and not require bus transportation.

Based on the projections and information from the School District, the District's building facilities are all adequate to accommodate the increased students, so that no new capital improvements or expansions are anticipated as a result. Likewise, transportation facilities also appear to have adequate excess capacity to accommodate new students. Notwithstanding this expectation, it is generally understood that bus routes and number of teachers fluctuate depending on the number of students. For example, bus routes or teaching positions that may have been eliminated due to the recent decline in enrollment may need to be reinstated should future enrollment figures require it.

As no new school services would be anticipated, there are no environmental impacts associated with the School District Impacts. As no new facilities are currently planned for the NPCSD, the 2008 Budget Newsletter estimates that the capital fund for building needs will secure a one-time reimbursement of \$600,000 and an additional \$600,000 in state aid. With these funds added to the capital fund, school renovation projects can occur without increasing the local tax burden. The increase of 71 students over a 5 year period will not affect the magnitude of the school renovation projects.

In addition to sidewalks providing increased pedestrian access to the Duzine School, the Revised Project will produce other benefits to the School District by providing additional points of ingress/egress in the adjacent neighborhoods, creating alternative routes between Sunset Ridge Road, Bonticou View Drive and Hummel Road for school buses traveling to the other schools in the district. Also, a redesign of the entrance to Duzine Elementary will be completed with the Revised Project. Details of such access changes will be coordinated with the School District, the Village of New Paltz's Planning Board and Transportation Consultant to provide adequate vehicular and pedestrian movements between Sunset Ridge Road, Duzine Elementary, Sunset Ridge Professional Building and Stoneleigh Woods. This intersection will provide defined entrances to the school, office building, and the Revised Project; as well as defined travel lanes, right of ways, and pedestrian movements.

As required by the Supplemental DEIS Scope, the following fiscal impact analysis on the School District has been considered.

The current New Paltz Central School District's budget is \$45,026,000. Of the budget amount, \$30,167,420 (or 67%⁸⁹) is projected to come from the property tax levy. The remainder of the budget is supplied from State and Federal Aid and other revenue sources. Based on the student population of 2,272, this equates to an approximate \$13,278 cost per student. The Stoneleigh Woods @ New Paltz projection of 14 children attending school per year in New Paltz would result in a cost of approximately \$188,547 per year. As School Tax Rates vary annually, the projections below are estimated based on the 2008 Tax Rate. These tax formulas are based on full school benefits to all potential students. As stated above, approximately 15 of the 71 project

⁸⁹ New Paltz Central School District Newsletter, Budget 2008.

generated students will live within walking distance to Duzine Elementary School, and as such would not require the full benefit of the per capita cost per student.

A summary School District Fiscal Impacts is provided here:

	Assessed Value	Valuation Rate	2008 Tax Rate	Total School Taxes	Net Annual School Taxes
Undeveloped Property	\$375,000 ⁹⁰	100%	14.09	\$5,283.75	
Fully Developed Property	\$30,650,000.00 ⁹¹	100%	14.09	\$431,858.50	\$426,574.75

Many of the future residents moving into the Revised Project will be eligible for STAR and/or Enhanced STAR Exemptions for a portion of the school taxes. For the purpose of this analysis, it is assumed that 90% of the non-age restricted units will qualify for the STAR exemption of the first \$30,000 of the assessed value of the homes. It is assumed that 10% of the non-age restricted units will qualify for Enhanced Star benefits, qualifying for an exemption of the first \$50,000 of the assessed value of the homes. This calculation is shown below. The calculation was not shown for the age-restricted units, as the Assessed Value of the project was projected without the value of these units. When those units are added in to this figure, the total site Assessed Value will increase, as will the Net Annual School Taxed generated. The 24 age-restricted dwelling units are not anticipated to include school-age children; therefore as the value of these age-restricted units is added to the overall assessed value of the project, the amount of revenue generated with school taxes will be increased while not increasing the amount of students estimated to be generated.

	# Restricted Units	Non-Age Assumed %	Basic STAR Eligible	Assumed % STAR Eligible	Enhanced	Total
Fully Developed Property	116		90%	10%		
Reduction in Assessed Value			\$3,132,000.00	\$580,000.00		\$3,712,000.00

Therefore, an estimated total school tax generated by the Revised Project, not including the age-restricted units, can be calculated by taking the Total Valuation of \$30,650,000, less the STAR exemptions of \$3,712,000 resulting in a value of \$26,938,000. This figure is then multiplied by the school tax rate of \$14.09 per \$1,000 of assessed value, for a total estimated school tax of \$379,556.42. Therefore, the anticipated net annual increase in school taxes to the New Paltz Central School District at full build out is \$374,272.67. The age-restricted units will provide additional revenue.

To evaluate the potential effect on the School District Budget, the per capita cost per student is calculated. This cost is then assigned to the new students from the Revised Project, and the taxes

⁹⁰ Current Assessed Value, as of SDEIS publication, 2008

⁹¹ Assuming 60 3-bedroom single-family units and 56 3-bedroom two-family duplex units with an average sales price of \$277,500 and \$250,000 respectively.

are then compared to the per child costs to determine if the project will have a positive or negative effect on the School District budget. Revenue from State grants and other sources are not factored into this analysis, presenting a worst case scenario. Likewise, tax revenue from the age-restricted units has not been included, where additional tax revenue will be generated while not adding any students. This calculation also does not factor in the potential that existing residents will move from other areas already within the district into the new units thereby not resulting in an increase in students nor does it account for the anticipated continued decline in student enrollment expected under a no build scenario. The following analysis assumes that all units will produce the maximum anticipated number of students and that all of those students will enroll in the New Paltz Central School District and require full tax benefits.

Table 34a – Revised Project Per Capita Cost to New Paltz Central School District

<i>Annual Budget⁹²</i>	<i>Number of Students</i>	<i>Per Capita Costs</i>	<i>No. of New Students from the Revised Project</i>	<i>Increased Costs (Per Capita Method)</i>	<i>Anticipated Annual Net Increase in Revenue</i>	<i>Net Annual Fiscal Impact</i>
\$45,026,000	2,272	\$ 13,278	71	\$942,738	\$426,574.75	(\$448,045.68)*

*Note: this equates to an annual impact of \$45 per housing unit in the Village/Town of New Paltz, including the proposed 140 units of the Revised Project.

Based on this paper analysis, as qualified above, the Revised Project shows a potential negative effect on school revenues. The change from the original project and DEIS is reflective of the change from multi-family and age-restricted housing to single family residences. In addition to the qualifications noted above, the negative effect is also the result of limiting the cost of the new single family homes (and accordingly the amount of tax revenue generated) to accommodate low to moderate income families. The modest size and price point of the Revised Project is directly related to the school tax revenue generated. As the modest size of the units and clustered layout has provided the opportunity to reduce the overall magnitude of environmental impacts and promote the Village’s Comprehensive Master Plan, in turn, it has increased potential fiscal impacts. Conversely, a non-clustered traditional subdivision development may increase the amount of tax revenue by increasing the overall assessed value of the project; such a development plan would also increase potential adverse environmental impacts.

Although the Revised Project may have a fiscal impact, SEQOR does not require identification and mitigation of purely fiscal impacts from a project. Accordingly, there are no SEQRA impacts affecting the School District associated with the Revised Project. The closest School District facility to the Revised Project is the Duzine Elementary School. No new buildings or other facilities will be required there, or anywhere else in the District, as a result of the Revised Project. Indeed, it is anticipated that the Revised Project will offset the District’s recently declining enrollment. The gradual influx of the project generated 71 school-age children will bring the School District back up to its previous enrollment over the next several years and since the increase would be gradual, it would not likely create a burden on school services. Moreover, on balance, the potential negative effect on school revenues is also offset by the Village’s planning goal to increase the number of low to moderate income housing opportunities and to promote cluster conservation subdivisions. The Revised Project is also consistent with and supports the Town and Village Comprehensive Master Plans.

⁹² <http://www.newpaltz.k12.ny.us/local/index.htm>

Alternatives

- *An Alternative if the 116 lots are all single family detached homes;*

A new alternative was analyzed as if the project was to be constructed with the 24 unit age-restricted apartment building and having all 116 lots to be developed as single family detached housing. Based on ULI standard multipliers, it is estimated that the 116 single family detached homes would generate 91 school age children. As noted above, it is anticipated that the 24 age-restricted dwelling units would not include children. See Section 5.11a for a full explanation of impacts to School Services.