

4.5.1

LRP

Tuesday, December 3, 2019
4:45 PM

In attendance: Joe Phelan, Tom Burnell, Diane Lyons, Steve Jenkins, Jaclyn Savolainen

Jaclyn asked the committee about past consideration or discussion of school mergers, since it came up as a discussion post on Facebook last week. The Long Range Planning Committee has not pursued a formal merger study, as these take years leading up to a multi-school district vote, and factors in property tax rates differences, state aid calculations, combined wealth ratios, transportation distances, sports, etc., are often considerations that do not favor the success of merger studies and votes. Both districts have to be interested in merging, and since Red Hook was not interested in merging with a closer district when the issue was raised quite a few years ago, the Committee didn't think it made sense within our mission of a 3-5 year plan to formally perform the costly study required before a merger vote of two school districts. In the discussion, it was noted that Germantown and Webutuck are successful school districts significantly smaller than Rhinebeck, so the Committee felt that we can continue to be successful as a standalone district with necessary adjustments, especially in light of recognitions of excellence that Rhinebeck CSD has received over the previous years.

The Committee also discussed the letter and graphs that are being prepared to be sent to school staff in preparation of the Long Range Planning Committee's "listening sessions." The letter and graphs are to be finalized by the next LRP meeting and to be distributed to staff prior to winter break. The tentative dates for these after-school "listening sessions" on long range planning will be either January 7th or January 9th.

Joe discussed his meetings with the three building principals around the topic of declining enrollment and possible school restructuring options since the last LRP meeting. A suggestion of a K-4, 5-8, 9-12 structure was discussed, but ultimately the Committee felt that this might just shift the problem to other buildings and doesn't solve for declining enrollment pressures and full-time staff. The administrators also felt that they could keep things the same and continue to share staff across the middle and high schools. The Committee asked Joe to explore the development of mock master schedules when there are 3 sections in the middle school, so we can assess how realistic this would be in keeping the middle school pedagogy intact.

Due to the additional research needed within the context of structure options, the December LRP presentation will be delayed until early next year.

Next LRP meeting: December 12

Respectively submitted: Steve Jenkins

4.5.2

Personnel Committee Minutes

December 5, 2019

Present: Joe Phelan, Tom Burnell, Steve Jenkins, Diane Lyons, Jackie Raccuia

The Committee discussed the following:

- Tom Burnell discussed the need to create a new job description to support the possibility of renaming and reconfiguring the current position of District Treasurer to that of Assistant Business Administrator, to involve additional duties. The job description will be sent to Dutchess County Personnel for review of Civil Service classification.
- The District is experiencing some difficulty in finding a sufficient number of certified substitute teachers. In an effort to attract more substitute teachers, the District is proposing an increase to the substitute teacher pay rate by \$10/day in order to make the substitute rate of pay competitive with neighboring school districts. The District plans to begin implementation of the salary increase as of January 2020 if approved by the Board of Education.
- The District hires “tutors” to provide educational services for students who are unable to attend school for prolonged periods of time for any number of reasons. The three individuals the District previously employed have found full time positions at different school districts and are no longer available to provide services to our students. The District is discussing the creation of one or more part-time positions in an effort to secure available educational services for these students.
- The Committee also was presented with information regarding upcoming tenure appointments.

Next meeting: January 5, 2020

Respectfully submitted by Jacqueline Raccuia

4.5.3

FINANCE COMMITTEE MEETING

AGENDA

December 6, 2019

New Business

1. Cafeteria Financial Update
2. Cold War Veteran's Exemption
3. General Fund Year End Review
4. Budget Assumptions (Negotiations)
5. Uniform Grants Guidance (UGG)
6. ESSA Update
7. Other SBMW Conference Topics

Next Meetings:

January 2, 2020
1:00 in District Office Conference Room

February 6, 2020
1:00 in District Office Conference Room

RHINEBECK CENTRAL SCHOOL DISTRICT SCHOOL LUNCH FUND												
STATEMENT OF REVENUES AND EXPENDITURES FOR THE PERIOD ENDING JUNE 30, 2020												
	SEPT 2019	OCT 2019	NOV 2019	DEC 2019	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUNE 2020	YTD	
OPERATING DAYS - LUNCH	17	21	0	0	0	0	0	0	0	0	38.00	
OPERATING DAYS - BREAKFAST	17	21	0	0	0	0	0	0	0	0	38.00	
ADP LUNCH	252	274	0	0	0	0	0	0	0	0	525.50	
ADP BREAKFAST	55	60	0	0	0	0	0	0	0	0	114.85	
TYPE A REGULAR PAID LUNCH	2522	3651	0	0	0	0	0	0	0	0	6,173.00	
TYPE A REDUCED LUNCH	194	191	0	0	0	0	0	0	0	0	385.00	
TYPE A FREE LUNCH	1562	1909	0	0	0	0	0	0	0	0	3,471.00	
TOTAL LUNCH MEALS	4278	5751	0	0	0	0	0	0	0	0	10,029.00	
TYPE A REGULAR PAID BREAKFAST	476	535	0	0	0	0	0	0	0	0	1,011.00	
TYPE A REDUCED BREAKFAST	380	131	0	0	0	0	0	0	0	0	511.00	
TYPE A FREE BREAKFAST	78	592	0	0	0	0	0	0	0	0	670.00	
TOTAL BREAKFAST MEALS	934	1258	0	0	0	0	0	0	0	0	2,192.00	
TOTAL BREAKFAST & LUNCH MEALS COUNTS	5212	7009	0	0	0	0	0	0	0	0	12,221.00	
REVENUE:	SEPT 2018	OCT 2018	NOV 2018	DEC 2018	JAN 2019	FEB 2019	MAR 2019	APR 2019	MAY 2019	JUNE 2019	YTD	
TYPE A BREAKFAST	440.50	875.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,316.00	
TYPE A LUNCH	8,196.50	11,865.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,062.25	
OTHER CAFETERIA SALES-A LA CARTE/SNACK	10,430.72	14,354.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,785.12	
OTHER CAFETERIA SALES-POS ACCT BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	
OTHER CAFETERIS SALES-CATERING	908.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	908.50	
STATE REIMBURSEMENT	403.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	403.00	
FEDERAL REIMBURSEMENT	8,018.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,018.00	
REBATES ON FOOD	31.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31.72	
GIFTS & DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	
INTERFUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	
INTEREST INCOME	352.31	52.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	404.92	
TOTAL REVENUE	28,781.25	27,148.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,929.51	
OPERATING EXPENDITURES												
SALARY	8,212.32	8,572.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,784.81	
EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	
CONTRACTUAL EXPENSES	4,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,100.00	
SUPPLIES AND MATERIALS	1,138.50	1,020.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,158.69	
FOOD PURCHASES	11,118.15	21,794.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,913.13	
EMPLOYEE BENEFITS	1,052.45	1,180.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,233.39	
TOTAL OPERATING EXPENDITURES	25,621.42	32,568.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58,190.02	
NET CAFETERIA PROFIT/(LOSS)	3,159.83	-5,420.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,260.51)	
CUMULATIVE ANNUAL NET PROFIT/LOSS	0.00	-2,260.51	-2,260.51	-2,260.51	-2,260.51	-2,260.51	-2,260.51	-2,260.51	-2,260.51	-2,260.51		
BEGINNING FUND BALANCE JULY 1, 2019												
INVENTORY ADJUSTMENT AT 6/30/19	36,758.74											
ENDING FUND BALANCE	39,918.57	34,498.23	34,498.23	34,498.23	34,498.23	34,498.23	34,498.23	34,498.23	34,498.23	34,498.23		

Alternative Veterans Exemption - eligibility requirements

Time of service requirements

- Persian Gulf conflict (8/2/90 - present)
- Vietnam War (2/28/61 - 5/7/75)
- Korean War (6/27/50 - 1/31/55)
- World War II (12/7/41 - 12/31/46)

Veterans who received an Armed Forces Expeditionary Medal, a Navy, Marine Corps, or Global War on Terrorism Expeditionary Medal (not Service Medal) may also qualify

- World War II in the U.S. Merchant Marine
- a civilian capacity during world War II in either of the following capacities:

American Field Service under U. S. Armies and the U.S. Army Groups

As a flight crew and aviation ground support employee of Pan American Airlines' contract with the Air Transport Command

A member of the reserve component of the Armed Forces who received an honorable discharge from active duty (beyond active duty for training), but is still a member of the reserves, is considered a veteran for purposes of this exemption, and is thus eligible to receive the exemption, provided that such active duty was significant and full-time (see [8 Op. Counsel SBEA No. 37](#)) and that the veteran meets all other statutory requirements

Ownership requirements

- Legal title to residential property must be in the name of the veteran, spouse of a veteran, or the unremarried surviving spouse of a veteran
- The taxing jurisdiction may opt to allow the exemption in instances where title to residential property is in the name of a Gold Star Parent (defined as the parent of a child who died in the line of duty while serving in the U. S. Armed Forces during a time of war)
- Legal title may also be in the name of a veteran, spouse of the veteran, unremarried spouse of a veteran or Gold Star Parent whenever such a person is a life tenant of the property; if title transfers to a trust, such a person becomes a trustee or beneficiary of such trust
- Under certain circumstances, this exemption applies where title is in the name of the dependent parent of the veteran or his or her child who is under 21 years of age
- Where property ownership is in the name of two or more qualified owners, the assessor combines the exemption benefits of each qualified owner on that parcel

Residency requirements

- Exemption is only available for residential properties; if a portion of the property is in non-residential use, the exemption can't apply to this portion



Instructions For Application for Alternative Veterans Exemption From Real Property Taxation

New York State Real Property Tax Law, section 458-a, provides a limited exemption from real property taxes for real property owned by persons who rendered military service to the United States, provided such property meets the requirements set forth in the law. The task of administering this law lies primarily with local assessors who are required to pass upon each application for exemption.

These instructions are intended to assist applicants in the completion of Form RP-458-a (also available at www.tax.ny.gov), and to discuss issues concerning the Alternative Veterans Exemption. Technical discussion has been avoided so that the material will have the widest possible usefulness. Veterans should address their inquiries to their local office of the New York State Division of Veterans' Affairs or their County Veterans' Service Agency.

New York State Real Property Tax Law, section 458-a, provides an alternative exemption from real property taxation for qualified residential real property owned by veterans of defined periods of war, veterans who received expeditionary medals, or certain members of their family based on a percentage of assessed value. The alternative exemption is applicable to general municipal and school district taxes, but not to special ad valorem levies or special assessments.

Each county, city, town, and village was originally given the option of deciding whether to grant the alternative exemption. If the decision was made initially not to grant the Alternative Veterans Exemption, the local legislative body may change that decision. In addition, school districts are now authorized to allow the exemption, by resolution after public hearings. You should check with your assessor to determine whether the exemption is available for your property.

A qualified residential parcel receives an exemption equal to 15% of its assessed value. Where the veteran can document service in a combat theater or combat zone, the property receives an additional exemption equal to 10% of its assessed value. Where a veteran has received a service-connected disability rating from the Veterans' Administration or the U.S. Department of Defense, there is an additional exemption which is equal to one-half of the disability rating, multiplied by the assessed value of the property. Each of these is subject to maximum limits set by the municipality. The municipal choices of maximum exemptions generally available are:

	Reduced maximums		Basic max.	Increased maximum							
Wartime	6000	9000	12000	15000	18000	21000	24000	27000	30000	33000	36000
Combat Zone	4000	6000	8000	10000	12000	14000	16000	18000	20000	22000	24000
Disability	20000	30000	40000	50000	60000	70000	80000	90000	100000	110000	120000

In *high appreciation municipalities* (defined below) the governing board may adopt still higher limits of:

Wartime	39000	42000	45000	48000	51000	54000
Combat Zone	26000	28000	30000	32000	34000	36000
Disability	130000	140000	150000	160000	170000	180000

A *high-appreciation municipality* means: (1) New York City, (2) a county for which ORPTS has established a sales price differential factor for purposes of the school tax relief (STAR) exemption (Real Property Tax Law, section 425) for three consecutive years, or (3) a city, town, village, or school district which is wholly or partly located within such a county. ORPTS maintains a list of such counties on its website at: www.tax.ny.gov/pit/property/star/diff.htm

You should check with your assessor to determine the maximum exemption limits in the municipalities in which you reside.

Once the municipality has chosen the maximum exemption amounts, the maximum amounts must then be multiplied by the latest final state equalization rate, special equalization rate, or, in special assessing units (i.e., New York City and Nassau County), class ratio (if the equalization rate or class ratio is 100 or less), for the assessing unit in order to arrive at the applicable maximums for each assessment roll. These rates and ratios normally change from year to year; this will affect the maximum exemption amounts.

Line instructions

Lines 1 and 2 – Where the property is owned by more than one person, include names, telephone numbers, and post office addresses of all owners. Attach additional sheets if more space is necessary to answer this or any other question on this form. **Note:** if a person holds a life estate in the property, that person is the legal owner of the property. If the property is held in trust, the trustees are the legal owners of the property, but the exemption also may be allowed if the beneficiary of the trust is a person in the exempt class. The trustee-beneficiary relationship should be explained on Form RP-458-a, line 4, and any additional information should be provided on the basis of the beneficiary's qualification for exemption. Attach a copy of the trust or other proof of such trustee-beneficiary relationship. At local option, a municipality may grant

Cold War Veterans' Exemption - Eligibility Requirements

Time of Service Requirements

- September 2, 1945 through December 26, 1991

A member of the reserve component of the Armed Forces who received an honorable discharge from active duty during the Cold War period (beyond active duty for training), but is still a member of the reserves, is considered a veteran for purposes of this exemption, and is thus eligible to receive the exemption, provided that such active duty was significant and full-time (see [8 Op. Counsel SBEA No. 37](#)) and that the veteran meets all other statutory requirements

Ownership requirements

- Legal title to residential property must be in the name of the veteran, spouse of a veteran, or the unremarried surviving spouse of a veteran
- If the property is owned by more than one qualified owner, the exemption benefits of each qualified owner may be combined
- Legal title may also be in the name of a veteran, spouse of the veteran, or unremarried surviving spouse of a veteran whenever such a person is a life tenant of the property; if title transfers to a trust, such a person becomes a trustee or beneficiary of such trust

Residency requirements

- Exemption applies only on property used exclusively for residential purposes; if a portion of the property is in non-residential use, the exemption can't apply to this portion
- Property eligible for this exemption must be the primary residence of the veteran or the unremarried surviving spouse of the a Cold War veteran, unless that person is absent from the property for medical reasons or is in an institution
- If the qualifying veteran is deceased, the exemption may continue on the eligible property if the title to the property is in the name of the veteran's unremarried surviving spouse, and continues to use the property as the primary residence
- If the veteran is also the unremarried surviving spouse of a veteran, he or she may also receive any exemption benefit to which the deceased spouse was entitled
- Municipalities have the option to offer the exemption for eligible veterans in cooperative apartments

Updated: June 13, 2017



Instructions for Form RP-458-b

Application for Cold War Veterans

Exemption from Real Property Taxation

General information

New York State (NYS) Real Property Tax Law section 458-b authorizes a limited exemption from real property taxes for real property owned by persons who rendered military service to the United States during the Cold War (defined as September 2, 1945, to December 26, 1991), provided such property meets the requirements set forth in the law. The task of administering this law lies primarily with local assessors who are required to pass upon each application for exemption.

These instructions are intended to assist applicants in the completion of Form RP-458-b (also available at www.tax.ny.gov), and to discuss issues concerning the Cold War Veterans' Exemption. Technical discussion has been avoided so that the material will have the widest possible usefulness. Assessors may address their questions to their Office of Real Property Tax Services (ORPTS) regional office CRM. Veterans should address their inquiries to their local office of the New York State Division of Veterans' Affairs or their County Veterans' Service Agency.

NYS Real Property Tax Law section 458-b authorizes an exemption from real property taxation for qualified residential real property owned by Cold War veterans or certain members of their family based on a percentage of assessed value. The exemption is applicable to general municipal taxes and school taxes, but not special ad valorem levies, or special assessments.

Each county, city, town, village, and school district has the option of deciding whether to grant the Cold War Veterans' Exemption. You should check with your assessor to determine whether the exemption is available for your property.

A qualified residential parcel may receive an exemption equal to 10%, or at local option 15%, of its assessed value. This exemption is limited to 10 years duration. Where a veteran has received a service-connected disability rating from the Veterans' Administration or the U.S. Department of Defense, there is an additional exemption which is equal to one-half of the disability rating, multiplied by the assessed value of the property.

Each of these is subject to maximum limits set by the municipality. The municipal choices of maximum exemptions available are:

	10% option	15% option	Disability
Reduced maximums	4,000 6,000	6,000 9,000	20,000 30,000
Basic maximums	8,000	12,000	40,000
Increased maximums	10,000 12,000 14,000 16,000 18,000 20,000 22,000 24,000 26,000 28,000 30,000	15,000 18,000 21,000 24,000 27,000 30,000 33,000 36,000 39,000 42,000 45,000	50,000 60,000 70,000 80,000 90,000 100,000 110,000 120,000 130,000 140,000 150,000

In *high appreciation municipalities* (defined below) the governing board may adopt still higher limits of:

	10% option	15% option	Disability
Increased maximums	26,000 28,000 30,000 32,000 34,000 36,000 38,000 40,000 42,000 44,000 46,000 48,000 50,000	39,000 42,000 45,000 48,000 51,000 54,000 57,000 60,000 63,000 66,000 69,000 72,000 75,000	130,000 140,000 150,000 160,000 170,000 180,000 190,000 200,000 210,000 220,000 230,000 240,000 250,000

A *high-appreciation municipality* means: (1) New York City, (2) a county for which ORPTS has established a sales price differential factor for purposes of the school tax relief (STAR) exemption (Real Property Tax Law section 425) for three consecutive years, or (3) a city, town, or village located within such a county. ORPTS maintains a list of such counties on its website at: www.tax.ny.gov/pit/property/star/diff.htm

You should check with your assessor to determine the maximum exemption limits in the municipalities in which you reside.

COLD WAR VETERANS EXEMPTION RPTL §458-B

Maximum Allowable Ceilings For 2019 Assessment Rolls
(2019 School, 2020 County/Town, and 2020 Village Tax Rolls)
The ceilings listed are subject to each town's Equalization Rate.

Updated 1/23/19

			Percent Adopted	Ceiling	Disability Up to 50%	Initial Roll	Local Options
COUNTY	13	DUTCHESS	15%	12,000	40,000	2008	B
SCHOOLS	134601	ARLINGTON	NA				
	130200	BEACON	NA				
	372002	CARMEL	NA				
	132602	DOVER	NA				
	372601	HALDANE	NA				
	133201	HYDE PARK	NA				
	135801	MILLBROOK	NA				
	134001	PAWLING	NA				
	134201	PINE PLAINS	NA				
	131300	POUGHKEEPSIE CITY	NA				
	134801	RED HOOK	NA				
	135001	RHINEBECK	NA				
	134602	SPACKENKILL	NA				
	102801	TACONIC HILLS	15%	12,000	40,000	2018	B
	135601	WAPPINGER	15%	12,000	40,000	2017	
	133801	WEBUTUCK	NA				
TOWNS	130200	C/BEACON	15%	12,000	40,000	2009	
	131300	C/POUGHKEEPSIE	15%	9,000	30,000	2008	B
	132000	AMENIA	15%	12,000	40,000	2009	
	132200	BEEKMAN	15%	24,000	80,000	2009	B
	132400	CLINTON	15%	12,000	40,000	2008	B
	132600	DOVER	10%	8,000	40,000	2013	B
	132800	EAST FISHKILL	15%	6,000	20,000	2009	
	133089	FISHKILL	15%	12,000	40,000	2008	B
	133200	HYDE PARK	10%	8,000	40,000	2009	B
	133400	LAGRANGE	15%	12,000	40,000	2008	B
	133600	MILAN	15%	12,000	40,000	2008	B
	133889	NORTHEAST	15%	27,000	90,000	2018	B
	134089	PAWLING	NA				
	134200	PINE PLAINS	15%	12,000	40,000	2009	B
	134400	PLEASANT VALLEY	15%	12,000	40,000	2009	B
	134689	POUGHKEEPSIE	15%	12,000	40,000	2008	B
	134889	RED HOOK	15%	12,000	40,000	2009	
	135089	RHINEBECK	15%	12,000	40,000	2009	B
	135200	STANFORD	NA				
	135400	UNIONVALE	15%	12,000	40,000	2009	B
	135689	WAPPINGER	15%	12,000	40,000	2008	B
	135889	WASHINGTON	15%	12,000	40,000	2009	B
VILLAGES	133001	FISHKILL	NA				
	134001	PAWLING	NA				
	134801	RED HOOK	NA				
	134803	TIVOLI	NA				
	135001	RHINEBECK	NA				
	135801	MILLBROOK	NA				
	133801	MILLERTON	15%	27,000	90,000	2010	B
	134601	WAPPINGERS FALLS	15%	12,000	40,000	2008	
	135601	"	"	"	"	"	

This information is believed to be accurate, but is not guaranteed.
If you see an error please contact Real Property Tax Services.

IF ALLOWED BY LOCAL OPTION:

A	Allowed on Cooperative Apartments
B	Extends initial exemption beyond 10 year limitation
NA	Cold War Vet Exemption Not Allowed

MAXIMUM ALLOWABLE CEILINGS:

Available Limits.				
		10%	or 15%	1/2 disability rating
a	=	8,000	12,000	40,000
b	=	6,000	9,000	30,000
c	=	4,000	6,000	20,000
d	=	10,000	15,000	50,000
e	=	12,000	18,000	60,000
f	=	14,000	21,000	70,000
g	=	16,000	24,000	80,000
h	=	18,000	27,000	90,000
i	=	20,000	30,000	100,000
j	=	22,000	33,000	110,000
k	=	24,000	36,000	120,000
l	=	26,000	39,000	130,000
m	=	28,000	42,000	140,000
n	=	30,000	45,000	150,000
o	=	32,000	48,000	160,000
p	=	34,000	51,000	170,000
q	=	36,000	54,000	180,000
r	=	38,000	57,000	190,000
s	=	40,000	60,000	200,000
t	=	42,000	63,000	210,000
u	=	44,000	66,000	220,000
v	=	46,000	69,000	230,000
w	=	48,000	72,000	240,000
x	=	50,000	75,000	250,000

Available to
"High Appreciation"
Counties only.

Includes Dutchess

ALTERNATIVE VETERANS EXEMPTION RPTL §458-A

Maximum Allowable Ceilings For 2019 Assessment Rolls
(2019 School Tax Rolls / 2020 County/Town, and 2020 Village Tax Rolls)
The ceilings listed are subject to each town's Equalization Rate.

Updated 1/22/19

			Wartime 15%	Combat +10% (25% total)	Disability Up to 50%	Local Options
COUNTY	13	DUTCHESS	27,000	45,000	90,000	
SCHOOLS	134601	ARLINGTON	12,000	20,000	40,000	
	130200	BEACON	12,000	20,000	40,000	A
	372002	CARMEL	12,000	20,000	40,000	
	132602	DOVER	12,000	20,000	40,000	A
	372601	HALDANE	12,000	20,000	40,000	A
	133201	HYDE PARK	12,000	20,000	40,000	
	135801	MILLBROOK	6,000	10,000	20,000	A
	134001	PAWLING	9,000	15,000	30,000	A
	134201	PINE PLAINS	12,000	20,000	40,000	A
	131300	POUGHKEEPSIE CITY	12,000	20,000	40,000	A
	134801	RED HOOK	12,000	20,000	40,000	A
	135001	RHINEBECK	12,000	20,000	40,000	
	134602	SPACKENKILL	12,000	20,000	40,000	
	102801	TACONIC HILLS	12,000	20,000	40,000	A
	135601	WAPPINGER	12,000	20,000	40,000	
	133801	WEBUTUCK	12,000	20,000	40,000	
TOWNS	130200	C/BEACON	15,000	25,000	50,000	A
	131300	C/POUGHKEEPSIE	9,000	15,000	30,000	A
	132000	AMENIA	27,000	45,000	90,000	
	132200	BEEKMAN	24,000	40,000	80,000	
	132400	CLINTON	27,000	45,000	90,000	
	132600	DOVER	27,000	45,000	90,000	
	132800	EAST FISHKILL	24,000	40,000	80,000	A
	133089	FISHKILL	27,000	45,000	90,000	
	133200	HYDE PARK	12,000	20,000	40,000	
	133400	LAGRANGE	27,000	45,000	90,000	
	133600	MILAN	27,000	45,000	90,000	
	133889	NORTHEAST	27,000	45,000	90,000	
	134089	PAWLING	27,000	45,000	90,000	
	134200	PINE PLAINS	15,000	25,000	50,000	
	134400	PLEASANT VALLEY	27,000	45,000	90,000	A
	134689	POUGHKEEPSIE	54,000	90,000	180,000	A B
	134889	RED HOOK	18,000	30,000	60,000	
	135089	RHINEBECK	27,000	45,000	90,000	
	135200	STANFORD	15,000	25,000	50,000	
	135400	UNIONVALE	15,000	25,000	50,000	
	135689	WAPPINGER	27,000	45,000	90,000	A
	135889	WASHINGTON	27,000	45,000	90,000	
VILLAGES	133001	FISHKILL	12,000	20,000	40,000	
	134001	PAWLING	27,000	45,000	90,000	
	134801	RED HOOK	18,000	30,000	60,000	
	134803	TIVOLI	12,000	20,000	40,000	
	135001	RHINEBECK	27,000	45,000	90,000	
	135801	MILLBROOK	9,000	15,000	30,000	
	133801	MILLERTON	27,000	45,000	90,000	
	134601	WAPPINGERS FALLS	18,000	30,000	60,000	
	135601	"	"	"	"	

This information is believed to be accurate, but is not gauranteed.

If you see an error please contact Real Property Tax Services.

IF ALLOWED BY LOCAL OPTION:

- A Gold Star Parents
- B Prorated Transfer of exemption within municipality after Taxable Status Date allowed
- C Allowed on Cooperative Apartments
- NA Alt Vet Exemption not allowed

MAXIMUM ALLOWABLE CEILINGS:

		Wartime 15%	Combat +10% (25% total)	Disability Up to 50%	
a	=	12,000	20,000	40,000	
b	=	9,000	15,000	30,000	
c	=	6,000	10,000	20,000	
d	=	15,000	25,000	50,000	
e	=	18,000	30,000	60,000	
f	=	21,000	35,000	70,000	
g	=	24,000	40,000	80,000	
h	=	27,000	45,000	90,000	
i	=	30,000	50,000	100,000	
j	=	33,000	55,000	110,000	
k	=	36,000	60,000	120,000	
l	=	39,000	65,000	130,000	
m	=	42,000	70,000	140,000	
n	=	45,000	75,000	150,000	
o	=	48,000	80,000	160,000	
p	=	51,000	85,000	170,000	
q	=	54,000	90,000	180,000	
r	=	57,000	95,000	190,000	
s	=	60,000	100,000	200,000	
t	=	63,000	105,000	210,000	
u	=	66,000	110,000	220,000	
v	=	69,000	115,000	230,000	
w	=	72,000	120,000	240,000	
x	=	75,000	125,000	250,000	

Available to
"High Appreciation"
counties only
Includes Dutchess.

*** EXEMPTION SUMMARY ***

CODE	DESCRIPTION	TOTAL PARCELS	VILLAGE	COUNTY	TOWN	SCHOOL
13800	SCHOOL DIS	8	73394,000	73752,000	73752,000	73752,000
14000	DC Public	1		111,500	111,500	111,500
14100	U S A	1	1321,500	1321,500	1321,500	1321,500
21600	Clergy Res	2	1383,500	1383,500	1383,500	1383,500
25110	NONPRO REL	20	18476,500	35075,200	35075,200	35075,200
25120	NONPRO EDU	1		533,100	533,100	533,100
25130	Non Profit	1	409,800	409,800	409,800	409,800
25210	Hospital	3	108874,400	108874,400	108874,400	108874,400
25230	NP Mental	10		15933,000	15933,000	15933,000
25300	Non Profit	28	19895,500	204409,700	204409,700	204409,700
26050	AGRI SOCIE	8	12962,500	13258,500	13258,500	13258,500
26100	VETORG CTS	1	1569,000	1569,000	1569,000	1569,000
26250	HISTOR SOC	3	291,500	624,000	624,000	624,000
26400	Inc Vol F	8		1318,000	1318,000	1318,000
27250	AMTRACK	1	312,500	2281,500	2281,500	2281,500
27350	CEMETERIES	9		1578,000	1578,000	1578,000
28540	HOUSING	5	10875,600	12318,300	12318,300	12318,300
29500	PERF ARTS	1		183,500	183,500	183,500
41120	Alt Vet Wa	150	1221,480	3542,955	3542,955	1576,440
41130	Alt Vet Ch	102	1526,850	4069,450	4069,450	1809,600
41140	Alt Vet Di	36	432,470	1668,980	1668,980	1028,250
41160	CW_15_VET/	4		41,760	41,760	
41162	CW_15_VET/	13		135,720	135,720	
41163	CW_15_VET/	13				
41400	CLERGY	3	1,500	4,500	4,500	4,500
41700	AG-BLDGS	7		2435,700	2435,700	2435,700
41720	AG In Dist	94	112,445	27184,599	27184,599	27184,599
41730	AG Outside	15		1712,541	1712,541	1712,541
41800	SENIOR	37	674,275	5064,104	5064,104	5116,304
41803	SENIOR-T	39		3465,523	3465,523	
41804	SENIOR-S	4	51,125			97,800
41805	SENIOR-CS	22	573,891	1779,833		1817,420
41834	ENH STAR	453				34366,650
41854	BAS STAR	913				31212,108
47460	FOREST LAN	12		3652,235	3652,235	3652,235
	TOTAL	2,071	270798,336	553892,377	555578,067	614614,147

Exercise on Possible Impact of Cold War Exemption

Town	Basic	15%/Max.\$12,000	Disability (Based on Veterans' Disability Rating - VDR)	50% of VDR/Max.\$40,000
Clinton	0	0	0	0
Hyde Park	0	0	0	0
Milan	0	0	0	0
Red Hook	0	0	0	0
Rhinebeck	17	177,480	0	0
Stanford	0	0	0	0
		177,480		0

Total Veterans' Exemption	177,480	Value of Exemption	177,480
True Value Tax Rate	15.604789	Total True Value	1,664,344,191
Maximum Shift of Levy Burden	2,769.54	% of Exemption of Total True Value	0.011%

RHINEBECK CENTRAL SCHOOL DISTRICT

Combined Statement of Revenue, Expenditures, and Changes in Fund Balances - Governmental Funds **Year ended June 30, 2019**

	<u>General</u>	<u>Special Aid</u>	<u>School Food Service</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
Revenue:						
Real property taxes	\$ 28,795,126	-	-	-	-	28,795,126
Other tax items	66,644	-	-	-	-	66,644
Charges for services	89,761	-	-	-	-	89,761
Use of money and property	186,250	-	935	50,432	-	237,617
Sale of property and compensation for loss	7,688	-	-	-	-	7,688
Miscellaneous	135,410	115,372	-	50,803	-	301,585
State sources	3,615,341	214,557	3,690	-	-	3,833,588
Federal sources	71,574	543,025	83,635	-	-	698,234
Sales	-	-	219,706	-	-	219,706
Bond anticipation note redeemed from appropriations	-	-	-	-	140,000	140,000
Total revenue	32,967,794	872,954	307,966	101,235	140,000	34,389,949
Expenditures:						
General support	3,035,369	-	-	-	485,543	3,520,912
Instruction	16,118,997	876,374	-	-	251,468	17,246,839
Pupil transportation	1,640,086	28,400	-	-	-	1,668,486
Employee benefits	9,054,834	-	10,688	-	-	9,065,522
Debt service - principal	1,477,866	-	-	-	-	1,477,866
Debt service - interest	589,708	-	-	-	-	589,708
Cost of sales	-	-	267,846	-	-	267,846
Total expenditures	31,916,860	904,774	278,534	-	737,011	33,837,179
Excess (deficiency) of revenue over expenditures	1,050,934	(31,820)	29,432	101,235	(597,011)	552,770
Other financing sources and uses:						
Transfers in	108,000	65,055	-	-	-	173,055
Transfers (out)	(65,055)	-	-	(108,000)	-	(173,055)
Use of deferred loan proceeds	-	-	-	-	-	-
Total other financing sources (uses)	42,945	65,055	-	(108,000)	-	-
Excess (deficiency) of revenue and other sources over expenditures and other (uses)	1,093,879	33,235	29,432	(6,765)	(597,011)	552,770
Fund balance at beginning of year	2,828,778	(138,425)	15,512	371,223	(693,457)	2,383,631
Fund balance at end of year	\$ 3,922,657	(105,190)	44,944	364,458	(1,290,468)	2,936,401

See accompanying notes to financial statements.

RHINEBECK CENTRAL SCHOOL DISTRICT
Other Supplementary Information
Schedule of Change from Adopted Budget to Final Budget and
the Real Property Tax Limit - General Fund
For the year ended June 30, 2019

Change from adopted budget to final budget:

Adopted budget	\$ 33,806,011
Add prior year's encumbrances	<u>114,148</u>
Original budget	33,920,159
Additional budget amendments	<u>-</u>
Final budget	<u><u>\$ 33,920,159</u></u>

Section 1318 of Real Property Tax Law Limit Calculation

2019-2020 voter approved expenditure budget	\$ 35,005,961
Maximum allowed 4% of 2019-2020 budget	1,400,238

General fund fund balance subject to Section 1318 of
Real Property Tax Law*:

Unrestricted fund balance:

Appropriated fund balance	\$ 850,000
Encumbrances	176,573
Unassigned fund balance	<u>1,725,759</u>
Total unrestricted fund balance	2,752,332

Less:

Appropriated fund balance	850,000
Encumbrances	<u>176,573</u>
Total adjustments	<u>1,026,573</u>

General fund fund balance subject to Section 1318 of
Real Property Tax Law

\$ 1,725,759

Actual percentage 4.9%

- * Per Office of the State Comptroller's "Fund Balance Reporting and Governmental Fund Type Definitions," updated April 2011 (originally issued November 2010), the portion of [general fund] fund balance subject to Section 1318 of the Real Property Tax Law is: unrestricted fund balance (i.e., the total of the committed, assigned, and unassigned classifications), minus appropriated fund balance, amounts reserved for insurance recovery, amounts reserved for tax reduction, and encumbrances included in committed and assigned fund balance.

RHINEBECK CENTRAL SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
Year ended June 30, 2019

Reference: 2019-001

Condition

The General Fund fund balance subject to §1318 of New York State Real Property Tax Law was in excess of the 4% limit, at 4.9% as of June 30, 2019.

Effect

The District is not in compliance with §1318 of New York State Real Property Tax Law, as its unassigned fund balance at June 30, 2019 of \$1,725,759 was at 4.9% of the 2019-2020 voter approved expenditure budget.

Cause

Expenditures for the year ended June 30, 2019 were under the revised budget by \$2,005,221, creating a \$1,093,879 surplus.

Recommendation

The District should implement procedures to assess General Fund fund balance subject to New York State Real Property Tax Law to ensure compliance with the 4% limitation, and make the appropriate adjustments to the restricted or appropriated fund balances before the real property tax is levied.

District's Response

Management will closely monitor fund balance throughout the following fiscal year and during the budget preparation process.

RHINEBECK CENTRAL SCHOOL DISTRICT

Corrective Action Plan

Year ended June 30, 2019

Name of Auditee: Rhinebeck Central Free School District

Name of Audit Firm: EFPR Group, CPAs, PLLC

Period Covered by the Audit: June 30, 2019

CAP Prepared by: Tom Burnell

Phone: (845) 871-5520

(A) Current Finding on the Schedule of Findings and Questioned Costs and Recommendations

(1) Finding 2019-001

- (a) Comments on the finding and recommendation: The District agrees with the finding. The District also agrees with the recommendation, please see below for action taken.
- (b) Action taken: Management will closely monitor fund balance throughout the following fiscal year and during the budget preparation process.

RHINEBECK CENTRAL SCHOOL

TRIAL BALANCE

Fund - A GENERAL FUND

DATED: June 2019 Printed: 12/06/2019

Account Name	Account Code	Total Debits	Posted Total Credits	Balance	Pending Balance	Adjusted Balance
Assets						
CASH						
CASH	A200	34,120,997.14	33,774,807.23	346,189.91	0.00	346,189.91
CASH-MONEY MARKET-TAXES	A2001	32,509,076.53	31,759,329.53	749,747.00	0.00	749,747.00
CASH-NYMAX	A2004	4,686,590.72	4,456,009.00	230,581.72	0.00	230,581.72
CASH IN TIME DEPOSITS	A201	14,725,000.00	12,000,000.00	2,725,000.00	0.00	2,725,000.00
PETTY CASH	A210	0.00	0.00	0.00	0.00	0.00
CASH WITH FISCAL AGENT	A223	0.00	0.00	0.00	0.00	0.00
CASH-REPAIR RESERVE FUND	A230	4,606.90	0.00	4,606.90	0.00	4,606.90
Total: CASH	**	86,046,271.29	81,990,145.76	4,056,125.53	0.00	4,056,125.53
TAXES RECEIVABLE						
TAXES RECEIVABLE	A250	39,017.99	39,017.99	0.00	0.00	0.00
Total: TAXES RECEIVABLE	**	39,017.99	39,017.99	0.00	0.00	0.00
STATE/FEDERAL RECEIVABLE						
DUE FROM STATE & FEDERAL GOVTS	A410	668,920.96	311,794.66	357,126.30	0.00	357,126.30
Total: STATE/FEDERAL RECEIVABLE	**	668,920.96	311,794.66	357,126.30	0.00	357,126.30
ACCOUNTS RECEIVABLE						
ACCOUNTS RECEIVABLE	A380	86,921.25	3,583.16	83,338.09	0.00	83,338.09
Total: ACCOUNTS RECEIVABLE	**	86,921.25	3,583.16	83,338.09	0.00	83,338.09
OTHER RECEIVABLES						
DUE FROM OTHER FUNDS	A391	976,608.31	159,282.44	817,325.87	0.00	817,325.87
DUE FROM OTHER GOVTS	A440	0.00	0.00	0.00	0.00	0.00
Total: OTHER RECEIVABLES	**	976,608.31	159,282.44	817,325.87	0.00	817,325.87
PREPAID EXPENDITURES						
PREPAID EXPENDITURES	A480	419,564.65	0.00	419,564.65	0.00	419,564.65
Total: PREPAID EXPENDITURES	**	419,564.65	0.00	419,564.65	0.00	419,564.65
CONTROL ACCOUNTS						
PAYROLL CLEARING ACCT	A500	17,167,216.65	17,167,216.65	0.00	0.00	0.00
ESTIMATED REVENUES	A510	33,085,159.00	33,085,159.00	0.00	0.00	0.00
ENCUMBRANCES	A521	28,379,828.10	28,380,290.26	-462.16	0.00	-462.16
APPROPRIATION EXPENSES	A522	33,407,467.36	33,407,467.36	0.00	0.00	0.00
APPROPRIATED FUND BALANCE	A599	1,181,403.78	1,181,403.78	0.00	0.00	0.00

Account Name	Account Code	Total Debits	Total Credits	Balance	Pending Balance	Adjusted Balance
Total: CONTROL ACCOUNTS	**	113,221,074.89	113,221,537.05	-462.16	0.00	-462.16
Total: Assets	***	201,458,379.34	195,725,361.06	5,733,018.28	0.00	5,733,018.28
Total Liabilities and Fund Balance						
LIABILITIES						
LIABILITIES						
ACCOUNTS PAYABLE	A600	1,559,272.68	1,767,055.37	-207,782.69	0.00	-207,782.69
ACCRUED LIABILITIES	A601	88,879.19	88,879.19	0.00	0.00	0.00
TAX ANTICIPATION NOTES	A620	0.00	0.00	0.00	0.00	0.00
BOND ANTICIPATION NOTES PAYAB	A626	0.00	0.00	0.00	0.00	0.00
DUE TO OTHER FUNDS	A630	330,306.04	330,306.04	0.00	0.00	0.00
DUE TO OTHER GOVTS	A631	0.00	0.00	0.00	0.00	0.00
DUE TO STATE TEACHERS RETIREM	A632	1,274,437.66	2,656,519.71	-1,382,082.05	0.00	-1,382,082.05
DUE TO ERS	A637	0.00	137,958.94	-137,958.94	0.00	-137,958.94
Total: LIABILITIES	*	3,252,895.57	4,980,719.25	-1,727,823.68	0.00	-1,727,823.68
DEFERRED REVENUES						
DEFERRED REVENUE	A691	0.00	83,000.00	-83,000.00	0.00	-83,000.00
Total: DEFERRED REVENUES	*	0.00	83,000.00	-83,000.00	0.00	-83,000.00
Total: LIABILITIES	**	3,252,895.57	5,063,719.25	-1,810,823.68	0.00	-1,810,823.68
FUND BALANCE						
FUND BALANCE RESERVED						
WORKERS COMPENSATION RESERV	A814	115,000.00	115,000.00	0.00	0.00	0.00
UNEMPLOYMENT INSURANCE RESE	A815	7,240.38	55,365.52	-48,125.14	0.00	-48,125.14
ENCUMBRANCE RESERVE	A821	28,203,255.30	28,379,828.10	-176,572.80	0.00	-176,572.80
TAX CERTIORARI RESERVE	A864	8,130.21	175,381.65	-167,251.44	0.00	-167,251.44
RESERVE FOR EMPLOYEE BENEFITS	A867	101,885.51	465,665.41	-363,779.90	0.00	-363,779.90
CAPITAL RESERVE	A878	0.00	4,606.90	-4,606.90	0.00	-4,606.90
REPAIR RESERVE	A882	0.00	0.00	0.00	0.00	0.00
Total: FUND BALANCE RESERVED	*	28,435,511.40	29,195,847.58	-760,336.18	0.00	-760,336.18
FUND BALANCE UNRESERVED						
ASSIGNED APPROPRIATED FUND BA	A914	200,000.00	1,050,000.00	-850,000.00	0.00	-850,000.00
ASSIGNED UNAPPROPRIATED FUND	A915	114,147.68	114,147.68	0.00	0.00	0.00
UNASSIGNED FUND BALANCE	A917	406,994.33	2,718,852.75	-2,311,858.42	0.00	-2,311,858.42
Total: FUND BALANCE UNRESERVED	*	721,142.01	3,883,000.43	-3,161,858.42	0.00	-3,161,858.42
Total: FUND BALANCE	**	29,156,653.41	33,078,848.01	-3,922,194.60	0.00	-3,922,194.60
CONTROL ACCOUNTS						
APPROPRIATIONS	A960	34,590,948.26	34,590,948.26	0.00	0.00	0.00
REVENUES	A980	33,643,388.58	33,643,388.58	0.00	0.00	0.00

Account Name	Account Code		Total Debits	Total Credits	Balance	Pending Balance	Adjusted Balance
Total: CONTROL ACCOUNTS		**	68,234,336.84	68,234,336.84	0.00	0.00	0.00
Total: Total Liabilities and Fund Balance		***	100,643,885.82	106,376,904.10	-5,733,018.28	0.00	-5,733,018.28
Grand Total		****	302,102,265.16	302,102,265.16	0.00	0.00	0.00

APPROPRIATION BALANCES	
ORIGINAL BUDGET	33,920,159.00
BUDGET ADJUSTMENT	231,403.78
ADJUSTED BUDGET	34,151,562.78
ENCUMBRANCE OUTSTANDING	176,572.80
APPROPRIATION EXPENSE	31,981,915.28
UNENCUMBERED BALANCE	1,993,074.70

REVENUE BALANCES	
BUDGET REVENUE	33,920,159.00
REVENUE ADJUSTMENT	0.00
ADJUSTED REVENUE	33,920,159.00
REVENUE EARNED	33,075,794.53
UNEARNED BALANCE	844,364.47