



**Fort Edward Union Free School District
Special Meeting of the Board of Education
March 31, 2023
Board Minutes**

Members Present: Thomas Roche, Ella Collins, James Donahue, Amanda Durkee and Timothy Clark

Members Absent: Christina Durkee, John Guglielmo and Taylor Boucher

- I. Call to Order and Pledge of Allegiance** - Time: 7:33am
- II. Recognition of Successes** - None
- III. Community Comments** - None
- IV. Presentations** - None
- V. Reports** - None
- VI. Discussion Items** - None
- VII. Consent Agenda** - None
- VIII. Action:**
 - A. Motion made by Timothy Clark, seconded by Amanda Durkee to approve the following resolution to place proposition before voters:

IT IS HEREBY RESOLVED: The Fort Edward Union Free School District Board of Education hereby authorizes the following proposition to be placed before the voters:

SHALL the Board of Education of the Fort Edward Union Free School District be authorized to (1) establish a Capital Reserve Fund to be designated, “2023 Capital Reserve Fund” for the purpose of financing the construction and reconstruction of, and the general improvements, renovations or additions to the District’s buildings, facilities, and grounds/athletic fields, including site work, and the acquisition of original equipment, machinery, apparatus, appurtenances, furnishings, land acquisitions, and other incidental improvements and expenses required for the purpose for which such buildings, facilities or grounds/athletic fields are to be used; (2) fund said reserve to the maximum amount of \$15,000,000; and (3) annually deposit into the Capital Reserve Fund such portion of the General Fund, unallocated fund balance, state aid reimbursement, other reserves, such other monies as the voters may direct, and/or other legally available funds of the School District in an amount determined by the Board of Education up to the maximum authorized amount. The probable duration of the fund is ten (10) years.

Amanda Durkee asked for clarification on this because the budget workshop presentations showed that the recommendation was to add a Capital Fund Reserve as well as an Upgrades and



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Replacements Reserve, which were listed as two different reserves. Richard DeMallie explained that the Upgrades and Replacements Reserve was intended to be created in hopes to do repairs whenever we wanted/was necessary. He stated that after speaking with counsel, it was determined that these repair reserves must be very specific, i.e. you create a reserve for repair for roofing and it can only be used for such. He further stated that due to this, we decided not to move forward with the Upgrades and Replacements Reserve.

Amanda Durkee further questioned that, moving forward, if we had something specific that needed repair we would be able to create a specific repair fund for this item. Richard DeMallie agreed but also stated that the funds that were going to be put in this reserve will remain in the general fund under repairs as well.

Richard DeMallie noted that the reserve is listed as a maximum amount to be used. Christopher Rayder stated that the business office consulted with the financial advisors and that with the projected potential capital projects, the projected maximum total is \$15,000,000. Richard DeMallie clarified that that doesn't mean we have to have a \$15,000,000 capital project though.

Motion carried 5-0.

- B. Motion made by Ella Collins, seconded by Amanda Durkee to approve the following resolution to place proposition before voters:

SHALL the Board of Education of the Fort Edward Union Free School District be authorized to purchase a van, at a cost not to exceed \$125,000, paid for with monies from the District's 2022 "Transportation and Maintenance Equipment Reserve Fund" (Transportation Reserve Fund) and with the use of funds from the Transportation Reserve Fund shall have no impact on the tax levy of the District for the 2023-2024 school year?

Motion carried 5-0.

- C. Motion made by Timothy Clark, seconded by Amanda Durkee to approve the following resolution:

WHEREAS, section 3651(1-a) of the Education Law allows a school board to establish a reserve fund to be known as the Tax Certiorari Reserve Fund to be used for the purpose of paying judgments and claims from a tax certiorari proceeding, in accordance with Article 7 of the Real Property Tax Law; and

WHEREAS, the Fort Edward School District Board of Education desires to establish a Tax Certiorari Reserve Fund to pay for anticipated liabilities from pending Article 7 cases;

IT IS HEREBY RESOLVED: The Fort Edward School District hereby establishes a fund to be known as the Tax Certiorari Reserve Fund effective July 1, 2023, to be funded by the current fund balance, in the amount of \$20,000, for the payment of tax certiorari judgments and claims



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resulting from challenges to the 2023 tax roll, and may make future budgetary appropriations or transfers from other reserve funds as permitted by law, to be used in accordance with applicable laws for the purpose of paying tax certiorari claims or judgments for the year in which such monies are deposited in the Tax Certiorari Reserve Fund.

Amanda Durkee asked why the resolution was worded as establishing a Tax Certiorari Reserve because the budget workshop presentations show that the Tax Certiorari Reserve had been established in 2003. Christopher Rayder explained that there is a finite time limit of 4 years on this type of reserve, which makes the one that was created in 2003 no longer valid.

James Donahue asked for clarification that this timeline is 4 years, regardless of activity within the reserve. Christopher Rayder confirmed and further clarified that if the reserve is unused within that time frame, the funds go back into the general fund.

Keaysie Ferguson further noted that counsel advised that the Tax Certiorari Reserve does not need to go to public vote; this is a reserve that can be established and funded through board approval alone. She further noted that since it is not part of the propositions, it does not need to be included in the legal notice that will be sent out for publication.

Motion carried 5-0.

- IX. Personnel - None**
- X. Coaching - None**
- XI. Second Public Comment Period (if needed) - None**
- XII. Executive Session**
Motion made by Amanda Durkee, seconded by James Donahue to enter into Executive Session at 7:43am. Motion carried 5-0.
- XIII. Return to Public Session**
Motion made by James Donahue, seconded by Amanda Durkee to return to Public Session at 7:57am. Motion carried 5-0.
- XIV. Adjournment**
Motion made by Amanda Durkee, seconded by James Donahue to adjourn the meeting at 8:02am. Motion carried 5-0.