

**EAST GREENBUSH CENTRAL SCHOOL DISTRICT  
BOARD OF EDUCATION SPECIAL MEETING  
WEDNESDAY, JANUARY 15, 2025  
Central Administration Boardroom**

**1. A. MEETING CALLED TO ORDER:** Mr. Temple - 7:00 P.M.

**B. ATTENDANCE**

	Present	Absent	Arrival
Mr. Buono	X		
Mr. Mann	X		
Ms. O'Brien		X	
Ms. Phillips	X		
Ms. Skumurski		X	
Ms. Steinbach	X		
Mr. Temple	X		
Ms. Turner	X		
Mr. Van Orden	X		

Also Attending

Mr. Simons	X
Mr. Mahar	X
Mr. Mulligan	X
Mr. Stiles	X

**2. PLEDGE OF ALLEGIANCE**

**3. REGULAR BUSINESS**

Mr. James Thomas from Turner Construction reported that due to the urgent need to replace the hot water system at Donald P. Sutherland, the team consulted with independent contractors, received pricing, and provided budget numbers to the architect team at LaBella Associates, who recommended a not-to-exceed amount of \$150,000. He said if the Board approves the proposal they will go ahead and submit the plans to the State Education Department for approval.

A. Emergency Project (SEQRA) - Donald P. Sutherland Hot Water Heaters

Motion by Mr. Buono, Second by Ms. Turner

Vote: Ayes-7, Nays- 0

Motion carried

B. Emergency Project Resolution (Ordinary Contingent Expense)- Donald P. Sutherland Hot Water Heaters

Motion by Mr. Mann, Second by Ms. Phillips

Vote: Ayes- 7, Nays- 0

Motion carried

**4. DISCUSSION ITEMS**

A. Budget Orientation Workshop

Ms. Mulligan began the presentation by reviewing the revenues and expenditures for the 2024-2025 school year. She stated that property taxes and PILOTs contribute approximately 53% of the district's income, while State Aid provides roughly 33%. The remaining portion is covered by fund balance and a smaller contribution from reserves. She also reviewed expenditures, noting that approximately 77% of the budget is allocated to salaries and benefits. The remaining portion covers expenses such as BOCES services, debt service, interfund transfers, and various contractual obligations.

Mr. Mike Los from Questar III, presented an overview of New York State's foundation aid formula. He explained the formula's complexities, its impact on districts, and statewide trends that affect school finances. Mr. Los also discussed the Rockefeller Institute study, which is examining potential changes to the formula and State policies encouraging regionalization and consolidation of school districts.

Ms. Mulligan then discussed some details for the 2025-2026 budget.

Mr. Simons said the District needs to carefully review its spending and look at whether all positions need to be filled and finding ways to save money. He said things like kindergarten enrollment, retirements and the costs of shared services with other districts all affect the budget. He said that the District will try to maintain all the current programs while exploring ways to share costs with other area schools. The Superintendent said the goal is to make smart financial decisions that keep the District strong while still providing a good education for students.

Ms. Mulligan expressed concern about the budget, noting that expenses are exceeding revenue and available funds are decreasing. She explained that a large portion of the fund balance is currently allocated to support the current budget, leaving limited resources for the future. She stated that the District may need to increase taxes, cut spending or both. Ms. Mulligan gave a preliminary tax cap calculation for 2025-26 projecting a maximum levy of \$60.8 million, a 3.22% or nearly \$1.9 million increase. She explained that this calculation is based on several factors, including the prior year's tax levy, a tax base growth factor of 1.0057 (contributing \$336,000), a \$300,000 decrease in pilot receivables, and a capital exclusion of \$2.4 million. She emphasized that additional data received over the next month and a half could change this calculation.

Mr. Temple raised the point that communities are impacted differently by tax rates and asked Ms. Mulligan if she can show those differences so the Board can try to ensure any adjustments are equitable.

Ms. Mulligan said setting tax rates is very complicated because the District includes six municipalities with varying classifications. She explained that assessment rolls aren't finalized until July and changes between communities can significantly impact how the tax levy is distributed.

Mr. Simons stated that going forward, the District will need to consider raising the tax levy, up to the state-imposed cap and make some difficult decisions about expenditures. He said they will all need to work together to prioritize departmental and building requests, and Ms. Mulligan will continue to conduct a thorough review of last year's budget vs. actual spending to help make informed decisions about maintaining, increasing or decreasing budget lines.

## **5. EXECUTIVE SESSION**

Motion by Mr. Buono, Second by Ms. Steinbach to Enter Executive Session for purposes of discussing personnel employment matters of more than one individual

Vote: Ayes- 7, Nays- 0

Motion carried

Time: 8:50 P.M.

Respectfully submitted,

Jeanne Pangburn  
District Clerk

Motion by Ms. Turner, Second by Mr. Mann to exit Executive Session

Vote: Ayes- 7, Nays- 0

Motion carried

Time: 10:15 P.M.

## **6. ADJOURNMENT**

Motion by Mr. Mann, Second by Ms. Van Orden to Adjourn the Meeting

Vote; Ayes- 7, Nays- 0

Motion carried

Time:10:15 P.M.

Respectfully submitted,

Michael Buono  
Assistant District Clerk