Members Present: Todd Covault; Paul Fregeau; Brian Hodges; Beth Nolan; and Bobbi Williams

Others Present: Rhonda Thornton and Kay Geskey

Public Participation: None

Minutes: Approved by acclamation

Tentative Budget Review

- Budget Review documents were shared with the committee
- In 2013 District received three (3) tax payments
  - Received one (1) tax payment in 2018
    - Taxes normally issued in June District received in July
- $4.1 million deficit anticipated for FY19 in Education Fund
  - Critical factors
    - Evidence Based Funding (GSA) not final
    - Teacher contract (attract/retain)
      - Contract not final
      - Training required with turnover
        - Title II reductions
      - Duplication in budget (salaries and subs)
        - Extensive use of subs
      - Sales tax (debt service) – okay for now, plan for FY21
      - Spending Patterns – Not sustainable
      - Enrollment K-12 (down)
    - FY17 – 8,418
    - FY18 – 8,267
- Discussion took place regarding budgeting to the Strategic Plan
  - Further discussion will take place in Executive Cabinet (EC) and at the Board meeting

Review Policy 5:60 – Personnel – Expenses

- IRS Audit
  - Not allowed under IRS code to reimburse someone that has meals if there is not an overnight stay involved
  - Policy has been updated to reflect this

Review Administrative Handbook

- Last updated in 2016
- Administration reviewed updates in EC
- Flexible Spending Account
  - Process through payroll as earnings
- Life Insurance
  - Under IRS code if you provide insurance greater than $50,000 it is a taxable benefit
- Outdated language for carrying over vacation days removed
- Mileage Reimbursement
• Mileage to the Keil Building for Administrator meetings shall not be reimbursed
  ▪ Keep language
• Administrator Retirement Notification
  o Will be discussed in EC
• Compensation
  o Pay substantially equally; not “evenly”
• Placement on Salary Schedule
  o Current employees vs. new hires
    ▪ What would the discrepancy be?
    ▪ Look at data
• Administrative Support
  o Change one (1) year of experience for each two (2) years of relevant experience to one (1) year of related experience will count as one (1) year on the salary schedule
• Tuition Reimbursement
  o Add “Administrators” to language
  o Language added for classes that do not provide a letter grade
    ▪ Employee must successfully “pass” the class
  o Under the IRS Code – process reimbursement through payroll when required
• Moving Expenses
  o Moving expenses are likely a taxable benefit
• Cell Phone
  o IRS audit – 2 notations
    ▪ Stipend to employee was recommended
      ▪ Will be further discussed in EC
• Commuting Rule
  o Under IRS code – intent picking up others and bringing to work
    ▪ Doesn’t work
• Personal Use of a District Vehicle
  o Cents-Per-Mile Rule
  o New language recommended

*Question regarding black-out-date for administrators

Meeting adjourned at 2:42PM