



BUDGET MEETING MINUTES

<p><u>BOARD MEMBERS PRESENT:</u> Tom Oliver, Chair Mike Martin, Vice Chair Richard Borden Tammy Schilling Todd Gestrin</p> <p><u>BUDGET COMMITTEE MEMBERS PRESENT:</u> Jason Pottorf, Chair Todd Gestrin, Vice Chair Terry Deacon William Barish</p> <p>Jeff Vandiver, Absent Kris Latimer, Absent</p>	<p><u>EXECUTIVE STAFF PRESENT:</u> Bo Yates, Superintendent Jennifer Meckley, Assistant Superintendent William Lewis, Business Director</p>
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The meeting minutes were recorded by Executive Secretary Ruth Hopkins.

1. WELCOME AND CALL TO ORDER

Budget Committee Chair Jason Pottorf called the meeting to order at 6:01 PM.

2. CONSENT

February 13, 2020 Minutes and June 4, 2020 Minutes

Upon a motion made by Richard Borden, duly seconded by Mike Martin, the Board voted unanimously to approve the February 13, 2020 budget meeting minutes and the June 4, 2020 budget meeting minutes as presented.

3. INFORMATION AND DISCUSSION OF PROPOSED 2020-21 BUDGET

Business Director William Lewis shared a summary of the 200 account codes on page 142 and 143 of the proposed budget, to provide some clarification on those funds. He mentioned they were often funds that administration liked to have more specific details on, including grants like the NIKE Grant that supports the AVID program. That total of the 200 funds is \$7,437,000. He then shared how the breakout of each fund is provided in the budget document.

He then opened it up for questions from the board members.

Vice Chair Mike Martin asked about the ADM cap and then the additional funds that are listed. William Lewis explained that we have an 18% special education population. The cap says that we will pay 1:1 at 11%, then the additional funds come with assisting the special education population. He further explained that we receive approximately \$8,000 per student from the state. Special education students are about double that at \$16,000, which does not cover the cost of resources to support those students as some of them take \$100,000 in resources to support for the school year.

Vice Chair Mike Martin then asked about the bus drivers listed on page 22, line 134 of the budget document, since it dropped from \$200,000 to zero. William Lewis explained that the business department changed the accounting of where the bus drivers are charged to. He said that represented extra duty for the bus drivers, so anything that was over an 8-hour day. That is now being charged to line 131. He added that the budget has been tightened up, so there is not a cushion listed there, in light of our current budgeting issues. He noted that we will have to maintain the flexibility in the budget to be able to adjust to what our fall will look like for the schools and students. He said he will probably need to come back to the board more often this year, because there will have to be budget adjustments.

Vice Chair Mike Martin then asked about the summer school funding, since it is decreased. William Lewis explained that from the general fund, with the furlough days, that will roll over to pay for high school summer school. The other part is covered by Measure 98, student investment account and title funds.

Vice Chair Mike Martin then asked about line 2115, student safety, as it is a huge jump. William Lewis answered that it was not a huge increase, it was an accounting change. He indicated that it was being taken out of classified and put into there, so it was just correcting where it was charged to.

On page 16, second chart, Vice Chair Mike Martin asked about the contingency of \$100,000 and why it was not there previously, but it is now. William Lewis explained that a contingency is your true emergency fund and that it cannot be spent without the approval of the Board. It covers cash needs and is more of a liquid cash flow.

Budget Vice Chair Todd Gestrin asked about the general fund transfer and if it was identified by the auditors or if it was something that was just done. William Lewis explained it was a savings account for the district to cover extra expenses that come up like textbooks, unemployment costs, and athletics. The largest cost is athletics, of which the district covers \$400,000 and the rest is covered by revenue from gate fees and student fees.

Member Tammy Schilling asked about some of the decreases and what were some of the surprises that the community might see in changes, like health services. William Lewis explained that a lot of that has been shifted into the SIA budget. He mentioned there will not be a lot of change with the big ticket items. He added that we are basing the budget on pre-COVID balances, and therefore that might change when we get another number from the state. This year we will not see a lot of impact. The next two years is where we will really see the impact, in the 2020-22 biennium, as we do not know what extra money we will receive in the next biennium and that is where the impact will be the hardest hit.

4. BUDGET COMMITTEE FINAL COMMENTS

There were no further comments from the board or budget committee.

5. PUBLIC COMMENT

There were no public comments.

6. APPROVAL OF BUDGET AND TAX LEVIES

Vice Chair Mike Martin read into the record the approval of the 2020-21 proposed budget and tax levy.

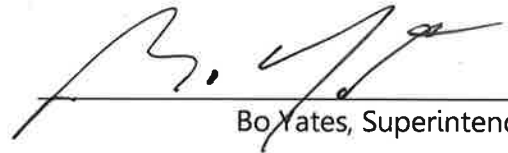
Upon a motion made by Vice Chair Mike Martin, duly seconded by Member Richard Borden, the board voted unanimously to approve the 2020-21 proposed budget of \$74,573,822 and the tax levy for 2020-21 as presented.

7. ADJOURNMENT

There being no further questions or comments, the meeting was adjourned at 6:41 PM.



Tom Oliver, Chair



Bo Yates, Superintendent