

Capital School District
945 Forest Street
Dover, DE 19904-3498



CAPITAL
SCHOOL DISTRICT

Wednesday, July 30, 2014
District Office Conference Room 126
MINUTES

Budget Oversight Committee

Dennis Hallock, Chairperson
Joyce Denman, Ed.D.
William Garfinkel
Tina Huff, Ed.D.
Cheryl Jenkins
Kirk Johnson
Vanessa Withers-Little
Sean Sokolowski, Business Manager

(D)	DISCUSSION
(I)	INFORMATION

Budget Oversight Committee Members Present:

Dennis Hallock, Chairperson
William Garfinkel
Tina Huff, Ed.D.
Kirk Johnson
Vanessa Withers-Little

Also Present

Sean Sokolowski, Business Manager

The meeting was called to order at 11:32 a.m.

1.01 Roll Call – Establishment of a Quorum

Quorum was established with five members present.

2.01 Review and Approval of minutes

Mr. Sokolowski presented the minutes from the June 18, 2014 meeting. A motion to approve the minutes as presented was made by Dennis Hallock, seconded by William Garfinkel, and were approved on a unanimous vote (5-0).

2.02 Tax Exempt Properties

Mr. Sokolowski presented a list of tax exempt properties within the Capital School District. The list was reviewed and Mr. Sokolowski explained the process when property owners request tax exemption. Kent County collects and issues tax statements on behalf of Capital School District. This is a huge benefit to the District because otherwise the District would need to hire at least a full time person to perform these duties. A tax exempt request will originate at Kent County by the property owner completing a questionnaire and attaching proof of tax exempt status. The County verifies the tax exempt status and sends the questionnaire to the District. The District has an opportunity to object to the exemption, but if the property owner is truly tax exempt the District cannot prevent the tax exemption. After reviewing the list of tax exempt properties Mr. Sokolowski is going to contact Kent County about some questionable properties. Furthermore, Mr. Sokolowski is going to contact any known affordable housing projects and request a payment in lieu of taxes. Mr. Garfinkel handed out a summary of Title 9 Section 8105 and Title 14 section 1506 as they relate to taxation.

2.03 Internal Accounts

Mr. Sokolowski presented the Internal Account Policy. There was a lot of discussion regarding Internal Accounts and specifically class dues. After the discussion the following five questions are going to be asked to the Principal and Internal Account Advisors: 1) Can Advisors communicate to the Class that they are responsible for the budget and provide them forewarning that if there are funds left over upon graduation there are three options they have to liquidate the funds. 2) Parents need to be notified regarding class dues and the repercussions for not paying them. 3) Can a 12th grader attend the prom if they have paid their 12th grade dues but not there 11th grade dues. 4) Are dues necessary? 5) Is the payment of class dues required to participate in graduation ceremonies?

2.04 CEA & CSA Agreements

Mr. Sokolowski reviewed the cost implications associated with the settlement of these two association contracts.

2.05 Monthly Reports

Monthly reports for June 30, 2014 were distributed.

2.07 Future Meetings

The next meeting will be scheduled in October.

3.01 Adjournment

There being no further business, the meeting was adjourned at 2:02 pm.