



**Livingston County, Kentucky Board of Education Special Meeting**

August 21, 2018 4:30 PM  
Livingston County Board Office,  
127 East Adair Street,  
Smithland, KY 42081

Ron Jones attending via Skype from Harrah's Cherokee Valley Hotel Conference Room, 777 Casino Parkway, Murphy, NC 28906

**Attendance Taken at 4:30 PM:**

Present Board Members:

Mrs. Tina Culver  
Mr. Dennis Fleet  
Mr. David Kitchens  
Mrs. Pam Salazar

Absent Board Members:

Mr. Ronald Jones

**1. Call to Order**

Discussion:

This is a special called meeting; the agenda is set and cannot be changed (within 24 hours of the start of the meeting). Ron Jones will be attending via Skype at Harrah's Cherokee Valley Hotel Conference Room, 777 Casino Parkway, Murphy, NC 28906. He was running late and asked to join when the Board voted on the tax levy.

**2. Treasurer's Report & Finance Update**

**Order #304 - Motion Passed:** A motion to accept the Treasurer's Report passed with a motion by Mr. David Kitchens and a second by Mrs. Pam Salazar.

**4 Yeas - 0 Nays.**

Mrs. Tina Culver	Yes
Mr. Dennis Fleet	Yes
Mr. Ronald Jones	Absent
Mr. David Kitchens	Yes
Mrs. Pam Salazar	Yes

**3. School Resource Officer**

Discussion:

The Sheriff made a request to revise the MOU in regards to the dates of the payments and the amount of each of those payments, although the total sum of the payments has not changed.

**Order #305 - Motion Passed:** A motion to accept the revised MOU with the Sheriff's Department for two SROs passed with a motion by Mr. Dennis Fleet and a second by Mrs. Tina Culver.

**4 Yeas - 0 Nays.**

Mrs. Tina Culver	Yes
Mr. Dennis Fleet	Yes
Mr. Ronald Jones	Absent
Mr. David Kitchens	Yes
Mrs. Pam Salazar	Yes

#### 4. Tax Rate

##### Discussion:

Mr. Ronald Jones was unable to establish a video connection.

FY17 tax collections from this category were about \$3,295,912.

FY18 tax collections from this category were about \$2,745,751.

We collected approximately \$550,161 less in taxes, in this category, this last year.

Payroll expenses will increase by about \$300,000 each year.

School Resource Officers will add about \$115,000 in expenses each year.

This is an anticipated increase of expenditures of over \$400,000.00 each year with a decrease in revenue of about \$550,000.00 from this last year.

A 4% increase is anticipated to increase revenues by about \$125,000/year, enough to cover the additional expense of having two school resource officers in our schools.

The school system has a facilities plan that calls for about \$11 million in needed improvements.

The current bonding potential, to pay for facility needs, is about \$5 million.

KDE Tax Calculation Report 2, Item E, Required Tax Rate for 44.7 Cent Equivalent Revenue would set the tax rate at 45.7 cents, nearly the same as the 4% rate.

However, the law states that this can take place without a hearing and without recall.

What this means on a tax bill: If a person paid \$1,000 on their property taxes last year, they would see an increase of about \$42.

If a person paid \$500 on their property taxes, they would see an increase of about \$21.

**Order #306 - Motion Passed:** A motion to levy a fiscal year 2019 tax rate pursuant to KDE Tax Calculation Report 2, Item E, setting the fiscal year tax levy at 45.7 on real property and 45.7 cents on personal property plus 0.1 cent to be added to recover prior year losses due to exonerations, passed with a motion by Mr. Dennis Fleet and a second by Mrs. Tina Culver.

##### 3 Yeas - 1 Nays.

Mrs. Tina Culver	Yes
Mr. Dennis Fleet	Yes
Mr. Ronald Jones	Absent
Mr. David Kitchens	Yes
Mrs. Pam Salazar	No

#### 5. Adjournment

**Order #307 - Motion Passed:** A motion to adjourn meeting passed with a motion by Mr. David Kitchens and a second by Mrs. Pam Salazar.

##### 4 Yeas - 0 Nays.

Mrs. Tina Culver	Yes
Mr. Dennis Fleet	Yes
Mr. Ronald Jones	Absent
Mr. David Kitchens	Yes
Mrs. Pam Salazar	Yes

Chairperson	Date
-------------	------

Superintendent	Date
----------------	------