

BUDGETING SUBCOMMITTEE

The following is a summary of the Budgeting Subcommittee's meeting held on Monday, February 9, 2009. In attendance were committee members Dave Black, Jeff Calvert, Barry Jamieson, Sue Mahler, John Scherer, Board member Jennifer Smith, Board President Julie Feasel, District Accountant Melinda Deakins, Assistant Treasurer Todd Johnson, and Treasurer Becky Jenkins.

Becky Jenkins reviewed the status of the FY10 buildings' and departments' budgets. She also provided a revised timeline for the budgeting process. The FY10 budget is expected to be completed, reviewed by the Budgeting Subcommittee, and approved by the Board by June 9, 2009.

The subcommittee reviewed each object code, noting which district employees have input into that area and whether or not the budget for that object code would be developed using zero-based budgeting.

The subcommittee recommended that rates be negotiated with all law firms at the district's earliest convenience.

The subcommittee also discussed our need to consider what reporting should be recommended so that the budget for FY10 can become a valuable tool for the district and school board.

Becky noted that an accounting position has been posted for her department. Half of this position will fill an opening that her department has had for quite some time, while the other half will be used to take responsibilities from Melinda Deakins so she can focus more of her time on managing the District's budgeting process and associated reporting.

Becky will provide any completed budget analyses by object code to the subcommittee members during the week of March 31st. The remaining budget analyses will be provided on April 6th. The subcommittee members have requested an accompanying spreadsheet that provides Oct '07, Oct '08, Oct '09, and forecasted Oct '10 personnel and enrollment counts. Members would like the enrollment broken out by building by kindergarten, elementary, middle and high and would like the personnel broken out by building by administrative, classified, and certified.

The subcommittee also requested that the analysis for all equipment and furniture for FY10 be accompanied by the associated budget for FY09 and the actuals for FY08 and FY07 for comparison purposes, since these items are being recoded for FY10.

The next meeting has been set for Monday, April 6, 2009 at 7pm.

Submitted on February 12, 2009 by Sue Mahler, Chair, Finance & Audit Committee