

BUDGETING SUBCOMMITTEE

The following is a summary of the Budgeting Subcommittee's meeting held on Wednesday, May 6, 2009. In attendance were committee members Jeff Calvert, Sue Mahler, and John Scherer, Board members Jennifer Smith and Dimon McFerson, District Accountant Melinda Deakins, Assistant Treasurer Todd Johnson, Treasurer Becky Jenkins, and Director of Business Management Jeff Gordon. The following members of the Cost Efficiency Subcommittee were also in attendance to observe the meeting: Randy Berry, Patrick Grubbe, Jay Siefring, and Dick Traver.

The purpose of the meeting was to determine the method and timing for reviewing the district's FY10 proposed budget.

Becky Jenkins reviewed the status of the budget timeline. The FY10 budget is on track to be presented to the School Board at their June 9, 2009 meeting.

In order to both achieve a comprehensive review of this year's expense budget and accomplish this review in a timely manner, the Subcommittee agreed to utilize the following guidelines:

- Review all object codes that fluctuated more than \$100,000 **and** 20% or more between FY09 updated budget (as of 4/09) and FY10 budget.
- Review all object codes that fluctuated more than \$100,000 **and** 20% or more between FY09 original budget (as of 8/08) and FY10 budget.
- Review Certificated Regular Salary (#111), Certificated Employer's Share Retirement (#211), and Certificated Medical Insurance (#241) due to their large budgeted dollars.

During the meeting, the subcommittee members asked specific questions regarding the FY10 budget. The subcommittee also noted the following open items from the district:

- A spreadsheet that includes Oct '07, Oct '08, Oct '09, and forecasted Oct '10 personnel and enrollment counts. Ideally, the enrollment will be broken out by building by kindergarten, elementary, middle and high and the personnel will be broken out by building by administrative, classified, and certified, if that information is readily available. If this level of detail is not available for prior years, then the subcommittee would appreciate receiving this information for FY09 and forecasted FY10 as well as any information available for FY07 and FY08. Also, if available, the committee would like to see the certified broken out between core and non-core instruction.
- As a reminder from last meeting, the subcommittee has also requested that an 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.
- A CSV file requested by subcommittee member John Scherer.

Additional information has been requested from the district's treasurer's office in order for the subcommittee to accomplish this review.

The next meeting for the subcommittee has not been set.

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