

**Northumberland County**  
**Joint Finance Committee Meeting**  
**Thursday, November 2, 2023- 6:00 p.m.**  
**General District Courtroom- 220 Judicial Pl., Heathsville**

**I. Call To Order**

Dr. Linwood Blizzard called the Joint Finance Committee meeting to order and gave an overview of tonight's meeting. Dr. Blizzard announced to keep Mr. Tadlock's family in our prayers as he lost his father-in-law.

**II. Quick Review of Prior Notes**

Dr. Karen Pica referred to the minute set from the meeting on September 28, 2023 and offered some additional changes/thoughts that appeared to not be included. Dr. Pica stated that it was mentioned the committee must restore community trust in the Boards and also restore trust between the Boards, so she wants to make sure that gets noted. Additionally, the committee wanted to make sure they identify reasons for and resolve any communication breakdowns between the Boards. The committee also wants to make sure there are no surprises for either Board with respect to the budgets and that all questions get answered in a timely manner. Lastly, she would like to note that meeting summaries, action items, and materials are all publicly posted. Dr. Pica believed that these were key priorities discussed that should be mentioned in the last set of minutes.

**III. Defining Initial Scope**

Dr. Pica announced that the short-term focus/scope of the joint working group is having the 2024-2025 Northumberland County School budget completed using two measures: in a timely manner (meaning Board of Supervisor approval of the School budget at the April 2024 meeting provided that the budget is submitted by the school in January 2024, and that final appropriations may be adjusted pending state funds) and transparent (meaning the School budget will be submitted with a summary at the major classification level with line-item detail to facilitate analysis and reporting, and the processes used to develop, analyze, and approve the budget are fully explained and made public. The processes include the County and the School processes). Dr. Pica explained that they focused on the line-item and classification because the state code of Virginia requires both.

Dr. Pica acknowledged Mr. Brann's concern about creating extra work for staff, but Dr. Pica assured that they were very sensitive to this when creating the initial scope. The measures of timely and transparent are not going to create extra work because the formats are already prescribed by state law.

Dr. Pica and Dr. Blizzard allowed for any questions from either Board in relation to the scope described.

Mr. Brann believes the scope is on point for where the committee needs to start.

Mrs. O'Bier appreciates Dr. Blizzard and Dr. Pica getting together and working so hard on coming up with a detailed scope that speaks for both Boards.

Mrs. Mazyck asked Superintendent Wargo to verify the scope.

Dr. Wargo agreed and believes that it's a great idea. She appreciates the time taken by both Dr. Blizzard and Dr. Pica to create such a thorough and comprehensive scope.

Mrs. Mazyck now stated that she is 100% for it.

Dr. Blizzard opened the floor for public comments.

No comments were made.

Dr. Blizzard asked if the approval of the scope would be done through voting or consensus.

Mr. Brann suggested that because the committee does not make decisions for either Boards, each individual should agree to take the matter back to their Boards for their approval.

Dr. Pica stated that it sounds like endorsement.

Dr. Blizzard explained that it's not endorsement, it's the Committee taking recommendations to the Boards.

The Committee agreed to bring the recommendation to the Boards and Mrs. O'Bier suggested seeing what additions/changes each Board would like to make.

Dr. Blizzard stated that they'll get the scope emailed out so everyone will have that information to present at their upcoming Board meetings.

Mr. Brann believed that each individual needs to state for the record that they recommend taking the scope back to their individual Boards.

Mrs. O'Bier recommended taking the scope back to her Board.

Mrs. Mazyck also recommended taking the scope back to the School Board.

Mrs. Gayle Sterrett asked if she could make a public comment at this time and requested that anything that comes out of this committee (email conversations, etc.) be sent to all School Board and Board of Supervisor members.

Dr. Pica explained that is what they are trying to figure out at this time, but all documents are being posted publicly for the Boards and citizens to view. However, Dr. Pica further explained that the citizen representatives on the Committee cannot communicate directly with either Board, so they send all informational emails to staff and that is when they present the information to their Boards.

Dr. Pica asked for confirmation that Mr. Brann and Mr. Haynie also approve the recommendation of the scope going back to their Board for approval.

Both Mr. Brann and Mr. Haynie recommended taking the scope back to the Board of Supervisors.

Dr. Pica stated she will get this information over to them tonight or the next morning, so they'll have it to present to their Boards.

#### **IV. Budget 101**

Dr. Blizzard explained that the purpose of the budget presentations is for each Board to educate the other Board on their budgeting processes. He stated there were questions on the transparency of budgeting, so the Committee wants an overview of each Board's budgeting process. After each presentation, each Board will have the opportunity to ask questions related to that process.

Mr. Tadlock, who is the expert on the County budget, was unable to be present at the meeting tonight, however, they still request all questions be asked so they can work to get those answered. Dr. Pica stated that it wouldn't be fair to address the budget questions to Mr. Basye on such short notice.

##### **a. School Board (20-minute presentation/overview)**

Superintendent Wargo provided the Committee with a paper copy of her presentation and began presenting the purpose of reviewing the budget. The first purpose is to provide the Joint Finance Committee with a basic review of public school budgeting and the Commonwealth. The second purpose is to provide a basic review of how the School Division identifies budget priorities for the budget proposal.

Finance Director Tara Booth reviewed budgeting, planning, and the processes/activities the school follows such as student enrollment forecasting & monitoring, staffing projections, class size analysis/pupil-teacher ratios, expenditure estimates: personnel and non-personnel costs, budget monitoring & forecasting: revenues & expenditures, and lastly periodic trend analyses.

Mrs. Booth continued by presenting the major revenue sources of the school (local, state, and federal government). Typically, local funding makes up approximately 40-45% of all general fund operating revenues, however because the County's LCI (local composite index) is 6971, that means the locality must support 69.7% of the school budget. State funding typically makes up 45-55%, but because the LCI is so high, the State makes up around 25%. Mrs. Booth concluded the revenue source portion of the presentation by stating that Federal and other funding makes up approximately 3-5% of the school budget.

Dr. Wargo moved forward with the presentation and explained the ways they can capture expenditures that the School Board reviews, as well as the Board of Supervisors. The School Board work sessions on the proposed budget will be taking place from November through December and Dr. Wargo is hoping the School Board will adopt the budget proposal with adjustments in January. At that time, the School Board budget will be sent to the County Administrator and Board of Supervisors for their consideration. The school's public hearings have already been published in the newspaper and in the month of October there were efforts made to seek budget input from school leadership teams, employees, students' families in the community.

At the next regular School Board meeting on November 13, 2023, there will be preliminary budget discussion and the first public hearing. On November 20, 2023, the School Board will have a budget work session to prioritize budget requests. Lastly, on November 30, 2023 at 5:30 p.m., there will be a joint budget work session between the Board of Supervisors and the School Board.

On December 5, 2023, the School Board will have budget work session number two. There will be a draft of the budget, budget discussion, and public hearing number two at their regular meeting on December 11, 2023. After winter break, on January 8, 2023, there will be a presentation of the budget in hopes that the School Board will approve the proposed budget at this meeting.

After presenting the budget calendar, Dr. Wargo described how the school looks at student achievement. One way to look at student achievement is through the School Quality Profiles. Dr. Wargo shared the Virginia Department of Education's website and explained that 132 School Divisions can look up their School Quality Profiles and see if schools are accredited. Dr. Wargo explained that the Virginia's School Accreditation System measures performance on multiple school-quality indicators, including indicators that measure overall student achievement in English, mathematics and science, achievement gaps in English and mathematics, and student engagement.

Dr. Wargo went through each individual school and presented their performance in the school-quality indicators. The levels of measurement for each school can be found in the school's presentation on the County website.

Dr. Wargo continued and stated that other statistics the School Board looks at when doing their budgeting is the average daily membership comparison, special educations &

504 demographics, the overall demographics of each school, and the student-teacher ratio.

The Standards of Quality are set forth by the Constitution of Virginia which requires the Board of Education to prescribe standards of quality for the public schools in Virginia. This information is accessible on the Virginia Department of Education's website, and it prescribes the staffing that must be included at each of the grade levels at each school.

Other things to be analyzed as the School Board puts the budget together are budget requests from the online survey, Education Association, and the Community Action Committee for Educational Equity. Additionally, they examine the salary scales and consider any pay increases, the local choice health insurance, transportation fleet needs, and recommendations that come from the leadership team to determine needs/savings opportunities for the coming year.

Dr. Wargo informed the Committee that the school participates in regional programs such as the Northern Neck Regional Alternative Education Program, the Northern Neck Technical Center, as well as the Chesapeake Bay Governor's School, so the costs to participate in those programs are built into the budget.

The School Board also analyzes capital outlay requests and provides that information to the County Administrator.

Finance Director Booth concluded their presentation by explaining that the State has a document on their website showing what the funding is supposed to be for each category from the State based on the school's average daily membership (ADM).

Dr. Blizzard thanked the school for their budget 101 presentation.

Mr. Haynie asked why they are having so much trouble with students being absent from school.

Dr. Wargo stated she believes it's more challenging at the high school because they are more independent. She said they focus on weekly attendance meetings at each of their schools and work to incentivize consistent attendance. Dr. Wargo explained that high schools across the Commonwealth and the United States struggle with attendance in the secondary level, so this concern is not unique to Northumberland County.

Mr. Haynie asked how much input the school receives from the public at the budget hearings and how much of that input do they use.

Mrs. O'Bier explained that a lot of the input comes from the surveys because it's more convenient. A lot of people don't like public speaking and feel intimidated by talking into a microphone. Mrs. O'Bier gave her opinion on absenteeism at the schools and stated that there was so much freedom during the COVID-19 pandemic. Students were able to work and make money, while completing their schoolwork in an hour or two at

the end of the day from home. That age group got used to this and it's hard to motivate them to come back to school every day.

Mrs. Mazyck agreed that they are trying to find an incentive to motivate the students to come back to school. There is so much going on in the world that tempts them to do other things, so they choose to do it.

Dr. Pica stated we can't fix absenteeism with the budget, so we need get back on track.

Mr. Brann commented on the performance of the special education students and understood the level they were at with each school-quality indicator.

Dr. Pica now made her comments on the school's presentation. She stated that their presentation didn't mention looking at past expenditures when preparing their budget. She doesn't understand how you can prepare a budget without looking back three years to see what the expenditures were. She said if you look at what the School Board has requested in various accounts, for example in the instruction account last year, there was \$3M underspent so she thinks the school needs to start looking at past expenditures. She also doesn't see where the school considers the strategic plan when preparing the budget. Additionally, there's no analysis of the proficiency scores, so the school gets their accreditation and standard of quality based on the pass rate. She stated that a child can't be hired with a pass rate in English. Dr. Pica encourages looking at what the proficiency rate is so they can start getting kids employable when they graduate. She looked at the Virginia Department of Education website and it appears that Northumberland is far exceeding what the local required match is unless they're reading the charts incorrectly. Dr. Pica would like some education on this topic because in some categories it looks like the required local match is \$1.6M and we're spending \$7M. Dr. Pica continued by stating that she doesn't see any analysis of current state law, so the budget just passed recently and as they shared at the last Board of Supervisors meeting, there's money coming from the State for the covid gap to allow tutoring during the day. Dr. Pica explained that those monies from the State do not cost the County anything, however if you look further down the bill, there's about a 2.5% raise that does cost the County something. You're only eligible to get some of these other things if the County has a local match. Additionally, contractual obligations need to be analyzed because if those contracts are coming up for recompetete and those costs increase, you must have those costs included in the budget.

Dr. Pica continued by stating her concern of no backward-looking analysis. She reiterated that she doesn't understand how a budget can be built forward-looking if you're not looking at what you spent. Additionally, she stated that the line-item level of the chart of accounts could help everyone understand why costs in specific categories fluctuate over time. She emphasized that this information is not contract or personnel sensitive, so everyone has the right to see this information as it is required to be submitted to the State every month anyway. Dr. Pica said that she'd get this quotation from state law for the Committee. She asked that the school publish this in that manner for the public to see, and then when the school does backward analysis for the budget, they can first look at what was spent. Dr. Pica stated that this information also tells her

that this isn't necessarily zero-based budgeting, it's incremental. This means the school basically takes what was done before and just adds to it and she argues that this includes inflationary costs because every year you add three or five percent onto what you asked for the previous year, and it just keeps going up and up and it never goes back to baseline amount.

Dr. Pica asked what year the School Board believed was a good baseline budget. She's not saying the school should go back to that year but she's asking when the school was the healthiest. Dr. Pica then shared a document with the Committee containing a list of concerns regarding the school that she gathered from the community. Dr. Pica stated the document carries strong support for the school, however the greatest concern that the public would like to see the school focus on is getting the students' test scores up.

Dr. Blizzard asked how large the sample size was she pulled this information from.

Dr. Pica stated that the sample size was not large/under 20 individuals.

Dr. Blizzard then asked at what locations were these concerns drawn from.

Dr. Pica explained the information came from random locations. She asked people in the public as she was getting her oil changed, when she was attending a community event, and when she was attending a meeting.

Dr. Blizzard spoke on the statistical significance of the information.

She confirmed that it's not a statistically significant sample and it does not represent the community.

## **b. County (20-minute presentation/overview)**

Mr. Basye began the County's budget 101 presentation and stated that the fiscal year is set by the Code of Virginia. The fiscal year runs from July 1 to June 30 of the following year. When considering the budget, it's roughly a two-year process for one fiscal year. In the beginning of September, staff begins to send out CIP notifications to the various departments and agencies. In November, budget letters are sent out to the departments and agencies, and the CIP requests are due back to the County. In January, the department and outside agency budget requests are due back to County Administration. In the months of March and April, the Board will receive the School Board budget, however this has been moved up to January. In the April-June timeframe, the Board receives the draft budget, budget work sessions take place, the budget public hearings (School and County) are held, the CIP hearing is also held, and the pre-audit begins for the current fiscal year. Mr. Basye continued by stating that July through June, staff manages the budget of the current fiscal year and in June, pre-auditing begins. In the months of July-December, there is an audit of the previous fiscal year and a presentation by the auditor is given to the Board typically in the month of December.

Mr. Basye explained that at this time, November 2023, staff is working on three fiscal years at one time. We're in the audit process of fiscal year 23, managing the current fiscal year 24 and we're in the beginning stages of fiscal year 25. In the Capital Improvement Plan, a local planning commission may, and at the direction of the governing body shall, prepare and revise annually a capital improvement program. This is a 5-year plan that includes projects of large size, non-recurring, fixed in nature, and has a long usable life. For example, this includes vehicles and any project with a minimum cost of \$50,000 or more. The plan is reviewed annually and prioritizes projects, time tables, and how those projects are going to be funded. This year's capital improvement plan letters were sent out to the departments and agencies in mid-September with the request to have them submitted to County Administration by November 15, 2023. A sub-committee of the Planning Commission will review these requests and make a recommendation to the Planning Commission who will then review the recommendation in the months of January-March. The Planning Commission will then hold a public hearing on what items they'd like to present to the Board of Supervisors. The Board of Supervisors will then hold a public hearing on this recommendation as well. The capital improvement plan does not fund the projects, but the approved projects are included in the County's budget.

Mr. Basye then highlighted some upcoming items that staff will be tackling in relation to the budget. These include budget requests, budget information gathering (expenditures and revenues), budget review, budget challenges, budget public hearings, budget recommendation, finalizing the budget, and budgeting throughout the fiscal year.

According to the Code of Virginia, all officers and heads of departments, offices, divisions, boards, commissions, and agencies of every locality shall, on or before the first day of April each year, prepare and submit to the governing body an estimate of the amount of money needed during the ensuing fiscal year for his department, office, division, board, commission, or agency. Mr. Basye explained that Northumberland budget request letters are sent in November to departments and outside agencies. Budget requests are due back to County Administration by January 30<sup>th</sup>; however, this does not include the school's request. Additionally, the County is in the process of implementing a new software called ClearGov and working on forms for the departments and agencies to provide supporting budget documentation.

When gathering information on the expenditure side, the County departments and outside agencies provide information by completing line-item budgeting for the upcoming fiscal year on their needs and requests for funding. The School Division, however, must submit their requests by categories. Departments use the current fiscal year as their starting point to build the budget and the County provides supporting documentation by the letter/spreadsheet explaining funding requests or larger-than-normal funding requests. Mr. Basye stated that the County also examines health insurance costs, VRS costs, workman's compensation and other insurance costs, debt obligations, CIP costs, and contract increases.

When gathering information on the revenue side, the County obtains information from the Treasurer who provides an estimate of the undesignated general fund balance forecast at the end of the year. Additionally, County Administration works with the Commissioner of Revenue to determine what the personal property tax relief estimate will be as well as what to expect in tax money from real estate, personal property, machinery & tools, and any other revenues coming into the County. The County receives state, federal and grant funds and considers estimates on EMS billing, cigarette taxes and short-term rental taxes which are new taxes added this year.

During budget review, County Administration reviews actual revenue estimates in prior years to carefully determine if revenue estimates can be increased or decreased. County Administration also reviews expenditures and reduces budget requests where funds have not been utilized in past budget cycles or if the previous year was a one-time expense. Lastly under budget review, revenues are forecasted which this year includes the additional revenue streams of short-term rental and cigarette taxes.

Budget challenges include receiving delayed information from departments and outside agencies as well as delayed General Assembly which can impact the timing of the budget.

Mr. Basye continued the presentation and explained that the County must give notice of one or more public hearings at least 7 days prior to the date set for the hearing and the hearing should be held 7 days prior to the approval of the budget. The budget public hearing for the school and the County budget can be held separately, however the County still must adhere to both advertising and adoption guidelines (7 days before and 7 days after).

Staff provides the Board with options based on public comments and the needs of the community as well as the departments. The goal is to always minimize the increase of any potential real estate tax increase and to evaluate the larger expenses and start placing monies in the budget to prepare for those expenses ahead of time.

To finalize the budget, the Board of Supervisors must approve the budget. Once approved, the Board must approve the appropriations resolution because funds cannot be expended until they are appropriated by the Board. Essentially, the budget process includes approval of the budget, approval of the tax rate, approval of the appropriations resolution, and approval of personal property tax relief (PPTR).

During the fiscal year, County Administration monitors expenditures and revenues in the budget. This is completed based on the level of the General Fund Balance, and if all is done correctly, there should be no need for a revenue anticipation note (which can only be done by Board resolution). Mr. Basye explained that the budget is a plan and there can be issues down the road, so budget amendments may take place. The locality may amend its budget to adjust the aggregate amount to be appropriated during the current fiscal year as shown in the currently adopted budget. However, any such amendment which exceeds one percent of the total expenditures shown in the currently adopted

budget must be accomplished by publishing a notice of a meeting and a public hearing once in a newspaper having a general circulation in the locality at least seven days prior to the meeting date.

To conclude the presentation, Mr. Basye shared policies that are being explored. These include an undesignated general fund balance policy and a line-item balance policy.

Mrs. Mazyck stated that she would like to revisit school funding in categories, however she doesn't want to get into that topic tonight.

Dr. Pica noted for herself to bring that topic back for the Committee to discuss at a future meeting.

Dr. Pica stated that it clearly states that the County budget is not zero-based and that's bad. She also asked why the processes are separated. The CIP process is on one timeline and the rest of the budget is on another timeline. She explained that if you're a person in a department that submits a budget, there may be ancillary costs that are associated with the capital improvements that may not necessarily be factored in at the same time that you're doing the capital improvement budget. Then, they'll have to add that into their regular budget. Statutorily if that's required then that might be a problem, but she doesn't understand why there's a bifurcation in the process because it's going to cause errors on one side or the other depending on how the contracts are written. Dr. Pica asked how the County makes sure the one percent isn't broken up. For example, if there's a three percent adjustment, there must be a public hearing. What does the County do to make sure that isn't broken up into one percent three times? What are the checks and balances to make sure that is being adhered to?

Dr. Pica continued by stating it doesn't seem like there's enough time in this timeline for the County to do a good analysis. She suggested moving the timeline differently, particularly if the County isn't going to be doing incremental budgeting. Additionally, Dr. Pica mentioned that nowhere did she see how the County accounts for unanticipated expenses. She argued that there may also be challenges with contractual analysis as well because not that long ago the County Administrator came to the Board of Supervisors due to missing a contract adjustment.

Local matches were not mentioned in the presentation either. Dr. Pica stated there are multiple different organizations that get funds from the federal and state government and other areas. There's a local match that's tagged to those funds and she thinks the County needs to have a good accounting of what's in that local match bucket.

Dr. Pica then asked what the management process is at the County level to make sure that departments and other agencies aren't overspending every month. She stated that the County better have these questions answered on how they are spending their money before taxes go up over the next couple of years due to the reassessment.

Mr. Brann believes the grant processing procedure in the County needs to be reviewed as well as the budget request process.

Mr. Haynie suggested the Board of Supervisors meet with staff and have a discussion on the budget, what they are looking for in the budget process, and what they'd like to change.

### **c. Gap Identification related to scope**

Dr. Blizzard explained that the purpose of the gap analysis is to figure out where the processes between the School Board and Board of Supervisors do and do not align with each other. The goal is to begin thinking about what needs to occur in advance of the joint meeting of the Board of Supervisors and School Board on November 30, 2023. Dr. Blizzard asked everyone to share what they think the gaps are in the processes between the Boards to achieve what they're designed to have in the County.

Mr. Brann asked Dr. Wargo if the school was going to use the same budgeting software as the County so that the budget processes mirror each other.

Dr. Wargo explained the school system uses RDA.

Ms. Dodson stated that the County primarily uses RDA, and the RDA reports build a spreadsheet that the County presents to the Board.

Mr. Brann asked Ms. Dodson if that spreadsheet gets sent to all department heads or is that something she fills in herself.

Ms. Dodson stated that staff is currently working on a form to go out to department heads and local agencies in addition to the budget request letter that is normally sent out. The budget request letter used to go out in December, but those letters are now sent in November with a due date of January 30<sup>th</sup>. Once budget requests start to be received by County Administration, Mr. Tadlock goes through and analyzes those requests. Ms. Dodson then adjusts the information in the spreadsheet to prepare for the new fiscal year budget. She then works on the current fiscal year expenditures year to date. The RDA reports are usually used around February/March on expenditures and that's what is used to fill in the spreadsheet for that because we can't wait until the end of June 30<sup>th</sup> due to the County doing a preliminary for the expenditures of the current fiscal year. So, the County shows expenditures for the previous fiscal year and preliminary numbers we've already used. Mr. Tadlock enters all the budget requests and works through those by analyzing potential cuts and looking at salaries. Ms. Dodson enters in all the salaries and benefits. There's only one fixed percentage for benefits and that's FICA and the rest of the numbers are VRS and health insurance. VRS is on a biennium that's set for two years and we're coming up on a new biennium, so we must wait to receive that rate from them. As far as the health insurance rates, staff hopes to have those numbers in the January-February timeframe, but this past year was later than that, so it held us back, however

staff must have those numbers to the Board by the March meeting in order to report back to health insurance by April.

Mr. Brann asked if the new form being created will be provided to the school ahead of time, so it doesn't delay their timeline.

Ms. Dodson continued and explained that we don't send that budget request information to the school, but if they'd like the form, she can send it to them this year as well. The purpose of creating the form is to send out with the budget request letter for departments to complete until we can get the new ClearGov software up and running fully. She explained that she is working on the personnel side, Mr. Basye on the CIP side, and Mr. Tadlock on the budget side in the new software, however, the form is being created to use this year until staff can get the software fully implemented.

Mr. Brann would like to see the budget process better align so the Boards can get a better understanding of how it works.

Dr. Blizzard asked if he was referring to alignment in terms of formatting or in terms of timing.

Mr. Brann stated that the Committee is already working on timing, so that should be taken care of, however the formatting needs to align better.

Dr. Pica asked for clarification on what Mr. Brann means as far as formatting.

Mr. Brann clarified that the format of the budget requests and how it's presented needs to better align. He stated that the school's budget request is in a letter format and the County's is in a spreadsheet format.

At this time, Dr. Blizzard opened the floor for public comments.

Mrs. Sterrett asked Dr. Pica to estimate how long it would take for everyone to examine every category and every expenditure in order to do a zero-based budget.

Dr. Pica explained in her experience she had a \$15 million (a year) organization so it's a little smaller than the School Board, but she did it in less than two months. That was back when there wasn't as much technology. Dr. Pica stated that you start with personnel costs which are fixed, run those reports as is, and consider what the absolute minimum requirements are for this year which are payroll, existing contractual obligations, fuel costs, etc. The tough part is drawing a line between what is a requirement and what is nice to have. Dr. Pica further explained that you zero out everything that isn't contractually or legally required. Then, you place those numbers back in the budget as you deem necessary. Dr. Pica doesn't believe this could be completed this year for the County or the School, but it should be aspirational for next year.

Mrs. Sterrett stated that there are some expenses, like field trips, that come up and cannot be budgeted.

Dr. Pica said everything must be budgeted.

Mrs. Sterrett said that everything she reads about zero-based budgeting states that it is a more efficient process.

Dr. Pica agreed and stated that it's very cost effective too.

## **V. Wrap of Actions Items/Next Steps**

Dr. Blizzard announced that Dr. Pica will get the scope sent to Mr. Tadlock and Mr. Basye, so the Boards can be notified of that and vote on it at their upcoming meetings for the Committee. The budget spreadsheet is going to be sent from the County to the School to make sure the reporting is in a format that is comparable to the rest of the County's budget information. The joint meeting between the two Boards is coming up and Dr. Blizzard stated the Committee desires for the Boards to consider any process changes for this budget year as well as see each side's budget 101 presentation with the revisions included so both Boards can see how each Board does the work. Dr. Pica and Dr. Blizzard believe there is no need to meet in the month of December, because the next big benchmark is January 8, 2024 at the School Board meeting where their budget will be approved. The Board of Supervisors will get the school's budget immediately for them to consider approval. The citizen representatives suggested the next Joint Committee meeting be on January 25, 2024 at 6:00p.m. if that works for the other Committee members.

The Committee agreed to meet on January 25, 2024 at 6:00p.m. and Dr. Blizzard anticipates each meeting to last around an hour and a half and all actions will be sent to the Committee as to what is expected.

Ms. Dodson referred to Mrs. O'Bier wanting her to send a copy of the spreadsheet to the school, and asked if she could get a copy of the chart of accounts that they use so she can incorporate that into the spreadsheet.

Dr. Pica stated that would be a lot of pages.

Ms. Dodson agreed, but that is how the committee requested it.

Mr. Brann asked that notes be provided for them to share with both Boards, and he would like to see something added to the Board of Supervisors agenda that shares a Committee meeting report with the Board as well as the citizens.

Dr. Pica stated she'd be happy to do an executive summary, different from the minutes, to provide to the Committee to share with each Board.