

**TIMBERLANE REGIONAL SCHOOL DISTRICT BUDGET COMMITTEE
MEETING MINUTES**

**2019-2020 Budget Season
May 10, 2018
7:03 PM**

**SAU 55
30 Greenough Road
Plaistow, NH**

Call to Order

Chairman Mascola called this May 10, 2018 meeting of the Timberlane Regional School District Budget Committee to order at 7:03 PM with the roll call.

Roll Call

Present: Peter Bealo, Brian Boyle (School Board Rep), Alan David, David Gerns, Cathleen Gorman, Julie Hammond, John Hughes, Michael Mascola

Not Present: Todd McCormick, Phil Sherwood

Administrators Present: Geoffrey Dowd, Business Administrator

Pledge of Allegiance: Mr. Dowd led the pledge of allegiance.

Approval of Minutes

7:05 PM (00:01:28)

MOTION AND VOTE: Motion to approve the April 12, 2018 meeting minutes. Made by Mr. Bealo, seconded by Ms. Gorman. The motion passed (7-0-1) with Mr. Boyle abstaining.

Correspondence

Correspondence was circulated.

Delegations and Individuals

Chairman Mascola noted no Delegations and Individuals participants.

Administrative Report

Mr. Dowd noted he will share information in other agenda items.

Reports of Committees (Budget Committee Members, School Board Representative)

None.

Unfinished Business

2019-2020 Budget Schedule and Process (Cathy, Peter, Todd)

Ms. Gorman reported on the progress of the sub-committee and introduced a draft budget season schedule for the Committee and Mr. Dowd to review and discuss. Ms. Gorman and Mr. Bealo shared the sub-committee's initial rationale, taking into account department function, budget size, and time constraints. Mr. Mascola inquired about the November 20th schedule for both the Facilities budget presentation and total roll-up budget discussion, and discussion ensued on how a total roll-up discussion will function at this point in the schedule. Mr. Dowd elaborated on administrator's budget development by department, including their entry into the financial system, and how different parts of the budget are informed and entered at various times throughout budget season. Ms. Gorman stated interest in using total location budgets, and described a town department budget development example. Mr. Dowd reviewed the budget presentation, discussion, and draft budget process employed in the previous budget season. Mr. Dowd stated concern for September 13th budget presentations' feasibility with the school year schedule, and discussion ensued on the possibility of having any

budget presentation for the first September meeting. Mr. Dowd will review draft schedule feasibility with the Superintendent. Mr. Gerns inquired if CIP requests will be part of department head presentations. Ms. Gorman confirmed this and also stated that department heads are encouraged to return to the Committee with any new requests that arise throughout budget season. Mr. Boyle inquired about the collaboration of department heads and business administrator in the budget development process. Mr. Dowd confirmed that budget owners enter their proposed budget into financial system, but there is collaborative discussion both before and after entry between administrators, BA, and Superintendent. Discussion concluded, and Mr. Dowd will review draft schedule feasibility, with goal to report back to the sub-committee. Mr. Hughes inquired on the process for closing and opening the fiscal years, and Mr. Dowd elaborated on the details of roll-over.

Budget Report Formats (00:31:05)

Mr. Mascola prefaced with the discussion's purpose – to explore and agree on a universal layout for the proposed budget report columns in the upcoming season. Mr. Dowd began with reviewing column headings (Requested, Voted, Budget, Difference, Expended) and the meaning of the data shown, how encumbrances function, and how the columns relate with each other to create an understanding of the budget over time. Mr. Dowd spoke to Ms. Gorman's interest in seeing the previous three years budget to actual with a percentage used, and Mr. Dowd explored the differences in reports and data available between operating on a calendar fiscal year and the school district's fiscal year. Discussion ensued on what columns and scope of time would be valuable to see on these reports. There was agreement for the 10 column format over the 7, and the 10 column sample report included two full years of budget and expended information, next year requested, current year voted, and one remaining column for 2015 information. Mr. Hughes suggested 2015 expenditure be listed, and there was consensus in favor of this.

Mr. Dowd began review of 4 sample budget report options: by function code or by object code, at a summary level or detail level. It was confirmed that any of the reports will be printed in the 10 column format. There was consensus for the detail level over the summary level, and discussion ensued on reporting by function, object, or location. Mr. Dowd clarified that the sample reports types, by function or by object, were reports specifically for a location (ie: Danville School – Budget by Function). There was consensus for the budget by function, detail level report.

Ms. Gorman inquired about how encumbrances across fiscal years reflect in reporting. Mr. Dowd explained that the voted column would not change from what was approved by voters, and the encumbrance would be apparent in expenditure amounts greater than the voted. Ms. Gorman explained her concern for encumbrances artificially inflating the budget numbers, and the impact this would have on budgeting appropriately. Discussion ensued, and Mr. Dowd clarified and estimated that encumbrances across the fiscal year would occur in about 10 account lines. Chairman Mascola requested that Mr. Dowd provide this short list for Committee reference in budget development.

Facility Tours (1:05:16)

Mr. Mascola reported he had no new information, and Facility Tours would be a Parking Lot item for the June meeting. Mr. Dowd stated no concern for having Facility Tours separate from the School Board, except for the schedule conflicts that would arise between Committee members. Discussion ensued on Committee interest and schedule options, including having tours on meeting nights like last year, but at an earlier time.

Summer Meeting Dates

Mr. Gerns questioned the purpose of summer meeting dates after June, due to the lack of budget season information available at that time. Mr. Mascola asked Committee members to email him with reasons for holding summer meetings, for him to share at the next meeting. Mr. Boyle inquired about holding summer

facility tours, and Mr. Dowd explained that administrator schedules are more difficult to coordinate and that all buildings are undergoing summer cleaning.

Budget Committee – Available Trainings

Mr. Mascola reported that Ms. Gorman has been researching training opportunities and communicating with the NH Municipal Association about offering trainings for the four towns.

New Business

Review of Revenue Status Report (01:12:30)

Mr. Dowd reviewed the most up-to-date revenue report and variables listed. Mrs. Hammond inquired about the forecasting of revenue, and where this might be reflected on the report. Mr. Dowd explained this information would be found in the general ledger, and discussion ensued on what revenue we receive, and how revenue functions and is reported in district budgeting. Mr. Dowd noted it is most relevant to review this report on an annual basis in relation to what is forecasted, and Mr. Hughes explained why it is also relevant to review throughout the year as a regular business matter and legal charge of the Committee. Discussion ensued on the relationship between the committed and uncommitted budget balances, year to date expenditures, and encumbrance report columns, as well as encumbrance within the fiscal year vs. across fiscal years. Mr. Boyle inquired about the \$12.4 million in current encumbrances, and when year-end expenditure values would be available. Mr. Dowd stated he would be reporting on this at the next School Board meeting at their request. Discussion ensued on the \$12.4 million in current encumbrances, and what this means in business practice.

Other Business

Mr. Dowd will be providing Mr. Boyle with his Budget Committee By-Laws Handbook.

Future Agenda and Dates (01:33:25)

Mr. Mascola stated that NH RSA 32 will be on the agenda for the June meeting. Ms. Gorman reviewed updates on training research, including two possible training sessions by the NH Municipal Association, and a possible on-demand training for the four towns, in which the Committee would be able to attend. An updated Committee meeting schedule was distributed.

Adjournment

Mr. David motioned to adjourn the meeting at 8:42 PM, seconded by Mr. Gerns.

Respectfully Submitted,



Katarina Curtin
Recording Secretary

Approved by the Budget Committee on June 14, 2018.

This meeting can be watched in its entirety at: <https://vimeo.com/269224061>