

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

**2019-2020 Budget Season  
March 29, 2018  
7:22 PM**

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

**Call to Order**

Chairman Mascola called this March 29, 2017 meeting of the Timberlane Regional School District Budget Committee to order at 7:22 PM with the roll call.

**Roll Call (00:17:54)**

**Present:** Cathleen Gorman, Julie Hammond, John Hughes, Michael Mascola, Todd McCormick, and Phil Sherwood

**Not Present:** Peter Bealo, Alan David, David Gerns

**Administrators Present:** Geoffrey Dowd, Business Administrator

**Pledge of Allegiance**

Mr. Mascola led the pledge of allegiance.

**Approval of Minutes**

**7:25 PM (00:21:00)**

<b>MOTION AND VOTE:</b> Motion to approve the January 11, 2018 public hearing minutes. Made by Mr. Hughes, seconded by Mrs. Hammond. The motion passed (3-0-3) with favorable votes by Mr. Hughes, Mrs. Hammond, and Mr. Mascola.
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**7:26 PM (00:22:27)**

<b>MOTION AND VOTE:</b> Motion to approve the January 11, 2018 post-public hearing meeting minutes. Made by Mr. Hughes, seconded by Mrs. Hammond. The motion passed (3-0-3) with favorable votes by Mr. Hughes, Mrs. Hammond, and Mr. Mascola.
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**7:28 PM (00:24:07)**

<b>MOTION AND VOTE :</b> Motion to approve the January 18, 2018 meeting minutes. Made by Mrs. Hammond, seconded by Mr. McCormick. The motion passed (3-0-3) with favorable votes by Mr. Hughes, Mrs. Hammond, and Mr. Mascola.
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**7:29 PM (00:25:32)**

<b>MOTION AND VOTE:</b> Motion to approve the January 25, 2018 supplemental public hearing meeting minutes. Made by Mrs. Hammond, seconded by Mr. McCormick. The motion passed (3-0-3) with favorable votes by Mr. Hughes, Mrs. Hammond, and Mr. Mascola.
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**7:31 PM (00:26:36)**

<b>MOTION AND VOTE:</b> Motion to approve the January 25, 2018 post-supplemental public hearing meeting minutes. Made by Mr. Hughes, seconded by Mrs. Hammond. The motion passed (3-0-3) with favorable votes by Mr. Hughes, Mrs. Hammond, and Mr. Mascola.
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7:31 PM (00:27:30)

**MOTION AND VOTE:** Motion to approve the February 8, 2018 post-deliberative session meeting minutes. Made by Mr. Hughes, seconded by Mr. McCormick. The motion passed (3-0-3) with favorable votes by Mr. Hughes, Mrs. Hammond, and Mr. Mascola.

### **Correspondence**

Correspondence was circulated. Ms. Gorman inquired about correspondence being forwarded to the Committee prior to the meeting. Discussion ensued on previous correspondence practice of the Chair responding to the public, future practice of having correspondence shared with all members prior to the meeting, and the importance of addressing correspondence concerns in public meeting. Mr. Dowd will confirm he has all Committee members' emails. Mr. Sherwood inquired about sensitive correspondence, and discussion ensued on this rarely occurring and directing the individual to the School Board.

### **Delegations and Individuals**

Chairman Mascola noted no delegations and individuals.

### **Administrative Report**

Mr. Dowd inquired if all members have been able to access the Sharepoint site. Mr. Hughes noted a need for updated expense and voucher reports. Ms. Gorman noted a need for updated financial reports and inquired about receiving reports in Excel format versus PDF to effectively use the information. Mr. Dowd stated concern for security and accuracy of interpretation but that this is a decision of the Committee. Discussion ensued on possible future practice for Committee members to securely access Excel information.

Mrs. Hammond recalled previously receiving Excel information and issues that arose with it. Mr. Hughes and Ms. Gorman stated issues with working in PDF, in which manually entering the data into Excel can allow for error. Discussion ensued on how Excel could be used along with PDF to allow for the most accurate interpretation and effective use of Excel data. Mr. McCormick inquired about receiving limited or read-only access to the program Infinite Visions, and Mr. Dowd was not sure of IV capability of granting non-employee access (employees access through their HR credentials), and how this appears from an audit perspective. Mr. Sherwood inquired if there is sensitive information within the program that should not be accessed by the Committee. Mr. Mascola stated interest in improving budget process and that this can continue to be discussed moving forward. Ms. Gorman inquired if there would be Committee interest to receive training on Infinite Visions to understand both reporting the Committee receives and also workflow involved with reporting. Mr. Mascola noted that every report that was requested last year by the Committee was received, and when new reports are requested the Committee can evaluate the need and required workflow with the BA at that time. Discussion ensued as members shared their perspectives and interest levels in further understanding IV. Chairman Mascola asked Mr. Dowd to look into possible IV informational resources, to be shared at next meeting.

### **Reports of Committees**

None.

### **Unfinished Business**

Ms. Gorman inquired about posting draft minutes as practice per RSA 91A. Mr. Dowd noted this was a practice of past Committees.

### **New Business**

### **Review Election Results**

Mr. Mascola began with opening comments, noting the overwhelming message sent by the voters and how these results can inform the Committee's work. Ms. Gorman shared discussion she has had with Sandown community members, in which they are counting on the Committee to generate a budget with thoughtful allocations.

### **SAU/District Overview**

Mr. Dowd presented an overview of SAU 55, which included a review of the SAU/Hampstead/Timberlane structure, related personnel information, budgetary/financial information for each district, and the SAU's funding, expenses, and benefits. Mr. Dowd explained SAU expenses have been increasing due to more cost-sharing budgeting for goods or services that are received by both districts. Mrs. Hammond inquired why the SAU 55 Board has 5 Hampstead members out of the 14 total, but Hampstead funding only represents a quarter of the SAU 55 budget. Mr. Dowd noted that the SAU Board could participate in weighted voting, and discussion ensued on how the SAU Board is comprised.

### **Budget Process Overview**

Mr. Dowd presented on the Budget Process. Mr. Dowd shared information about Infinite Visions, account number format detail, NH and federal educational agency financial resources, and how the budget is developed on a school/district administrative level for Budget Committee review. Ms. Gorman inquired about where the School Board fits into the budget development process. Mr. Mascola noted the School Board appointed representative provides this input. Ms. Gorman provided an overview of the town budget process, noting the governing bodies' role and recommendation in the process. Mr. Mascola noted this could be a joint discussion with Board, as currently he does not believe the School Board to have an active role in proposed budget development. Mr. Mascola stated he will follow up with School Board Chair Sue Sherman for the September start time for budget development. Mr. Hughes recalled oversights of the School Board in budget recommendation process, and Mr. Dowd clarified that this was an issue related to the function of Infinite Visions roll up. Discussion ensued about the various towns' budget development process and improving the district process.

Mr. Mascola reviewed pros and cons of the facility tour piece of the budget development process. While helpful to see the school and concerns that inform budget development, Mr. Mascola identified low attendance and the timing with normally scheduled budget meetings as issues of the past. Discussion ensued about best practice and better timing for all participants involved with the facilities tours, including members of the Budget Committee, School Board, Timberlane administration, and community.

Mr. Mascola began discussion on the individual departments' approach to proposing their budgets, stating that last year the Committee received a large range of increasing requests, and moving forward he would like for the Committee to provide direction for them in this process. Ms. Gorman stated an interest in viewing total school budgets as a means to understand what the cost of a location is in the context of the larger budget. Discussion ensued on what types and the purpose of documentation that were provided to the Budget Committee last year for location/department. Mr. Sherwood spoke to pros and cons of tours in the summer versus fall, and inquired about the rationale. Mr. Dowd explained a main purpose of the fall timing is so the touring members can see any completed budgeted updates, and the fall presents a more clear understanding of identified needs for the next budget cycle. The summer is also a time for facilities work and deep cleaning. Discussion ensued on this input and Mr. Mascola stated he will speak to the School Board Chair on scheduling facilities tours not during normally scheduled Budget Committee meetings.

Mr. Hughes began discussion on the periodic evaluation of revenue, vouchers, and expenditures of the Budget Committee, stating that this review should become part of practice, and not only during budget season. Mr. Mascola stated it might be helpful to begin receiving these reports monthly. Discussion ensued on the cost and offsetting revenue for the full time kindergarten program tuition, and how the reimbursement is calculated by the state and then received by the district to offset expense. Ms. Gorman suggested a work session to begin reviewing the discussed reports. Mr. Mascola noted that specifically for revenue, the Committee has no control over what is received by state or federal reimbursement or grant monies. Mr. Dowd spoke to the forecasting process of revenue, noting the district only fully realizes revenue once it's been received in the bank. Mr. Mascola noted this would be a good reason to start receiving monthly income statements.

Mr. Hughes inquired about scheduling more meetings (after April 12<sup>th</sup>, next scheduled meeting is in September) to begin monthly review of expenditures and revenue. Mr. Sherwood noted value in reviewing the current budget and expenditures in the budget development process, but also wondered how this review of a moment in current time would have a larger scope impact on the progress for the budget development process. Mr. Hughes noted this would provide a clear and continuous perspective of trends and what district expenditures are, which will be helpful with proposed budgeting/expenses. Ms. Gorman noted that members will notice different parts, and this will open up both communication and understanding between Committee members. Discussion ensued on the monthly scheduling. Mr. Dowd expressed concern for reports during the year-end period of July and August due to the simultaneous opening and closing of fiscal years, and Ms. Gorman noted that this type of input would be valued. The Committee tabled future discussion and scheduling for the April 12<sup>th</sup> meeting when the 4 additional members could provide input.

#### **Other Business**

The Committee discussed cordiality and guidelines for meeting etiquette, and Chairman Mascola directed members to speak with Mr. Dowd after the meeting for WiFi information.

#### **Future Agenda and Dates**

The Committee noted some meeting date conflicts with holidays, and tabled discussion for when the additional 4 members would be present. The next Budget Committee meeting will be April 12, 2018, 7 PM, at the SAU Boardroom.

#### **Adjournment**

Chairman Mascola adjourned the meeting at 8:58 PM.

Respectfully Submitted,



Katarina Curtin  
Recording Secretary

This meeting can be watched in its entirety at: <https://vimeo.com/262577859>  
Approved by the Budget Committee April 12, 2018.