

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

**2019-2020 Budget Season
June 14, 2018
7:10 PM**

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

Call to Order

Chairman Mascola called this June 14, 2018 meeting of the Timberlane Regional School District Budget Committee to order at 7:10 PM with the roll call.

Roll Call

Present: Peter Bealo, Brian Boyle (school board rep, arrived 8:02 PM), David Gerns, Cathleen Gorman, John Hughes, Michael Mascola, Phil Sherwood

Not Present: Alan David, Julie Hammond, Todd McCormick

Administrators Present: Geoffrey Dowd, Business Administrator

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

Approval of Minutes

7:12 PM [00:01:41]

MOTION AND VOTE: Motion to accept the minutes from the May 10, 2018 meeting, made by Mr. Bealo, second by Mr. Gerns. The motion passed (5-0-1) with Mr. Sherwood abstaining.

Correspondence

Correspondence was circulated.

Delegations and Individuals

Chairman Mascola noted no Delegations and Individuals participants.

Administrative Report

Mr. Dowd reported on the progress and process for end of year financial activity, and that the auditors are reviewing the audit at the next School Board meeting. Mr. Mascola inquired about the end of year surplus, and Mr. Dowd reported that numbers will be more certain at fiscal year end, however surplus is projected to be less favorable than previous end of fiscal year cycles. Ms. Gorman inquired about this less favorable projection when comparing the budget balance from this time last year. Mr. Dowd explained the financial system and reports do not fully reflect encumbrances of employee benefits such as retirement, separation pay compensation, FICA, or social security through the end of the fiscal year. Discussion ensued on comparing monthly statements, the timing of reporting, year-end process and adjustments, payroll process, and payroll encumbrances.

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

Mr. Gerns reported that the CIP Committee will be holding an organizational meeting June 20th.

Unfinished Business

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

Ms. Gorman circulated a budgeting checklist for Timberlane administrators, which provides transparency into how the Budget Committee will be approaching the review of budgets and budget presentation. Mr. Gerns, Mr. Sherwood, and Mr. Bealo expressed support for the document as it will provide consistency for the department heads in their approach to budgeting and create a focus for the Committee. Ms. Gorman shared that this

document was informed by her work with the town of Sandown. Chairman Mascola requested the document be posted in the Committee's Sharepoint documents.

Ms. Gorman updated the Committee on the most updated Budget Committee schedule for the upcoming season. Discussion ensued on the possible agendas for the first meetings after the summer, September 13th and September 27th. Mr. Gerns inquired about how the CIP items will be incorporated into the scheduled budget presentations. Discussion ensued on the presentation and prioritization practices used last year in considering CIP items in budget development, and what practices should be used this budget season.

Mr. Bealo introduced and explained the draft budget process proposal that was developed from the sub-committee. Mr. Boyle arrived at 8:02 PM. Mr. Sherwood expressed support for the work and collaborative efforts of the sub-committee. Mr. Gerns expressed support as well. Ms. Gorman expressed support for the document but also concern for some verbiage and shared that the Budget Law training might shed new light on the document's development. Discussion ensued on the three documents (schedule, checklist, and process proposal) and how they will be used by the Committee and Timberlane administrators.

8:07 PM [00:56:45]

MOTION AND VOTE: Motion to accept the budgeting checklist and draft budget process proposal documents, made by Mr. Gerns, second by Mr. Sherwood. Chairman Mascola called the vote which passed (5-1-1) with Ms. Gorman opposed and Mr. Boyle abstaining.

Mr. Bealo inquired about Mr. Dowd's concerns for the Budget schedule, as it was reviewed by him previously. Mr. Dowd expressed concern for the binding language towards Timberlane staff in the draft budget process proposal which was just accepted by vote, particularly the deadlines for the requests for budget information. Discussion ensued on the process last year, how issues with these deadlines can be resolved between the BA and Committee with communication, the accepted documents and how Committee members will use these as guides in their process. Mr. Gerns inquired if he should ask Sue Sherman about presenting CIP information to the Budget Committee. Discussion ensued on how the CIP Committee and their work and projects coincide with the Budget Committee's schedule. Discussion concluded on the Budget Committee's draft schedule logistics.

Review of RSA 32

Ms. Gorman shared some suggestions for Budget Committee practices, as related to RSA 32. Ms. Gorman encouraged everyone to attend the budget law and process training, and also suggested that the Committee begin to incorporate expenditure review into meetings and practice, per RSA 32:22. Discussion ensued on the purpose of expenditure review, the frequency and length of this review, the format of this review (dedicated meetings vs. an agenda item), and interpretations of the RSA language. Chairman Mascola stated he will add Expenditure Review as a standing agenda item for any Committee member to bring up discussion points and questions they encountered during their own review.

Training

Ms. Gorman reported on Budget Law Training opportunities. The four towns have approved a joint on demand two-hour Budget Law Training to be offered to the towns and held in Sandown, date TBD, and the Timberlane Budget Committee is welcome to attend. Cost per person will be determined by the number of total attendees amongst the towns. There will also be a full day training in September during normal business hours. Ms. Gorman will communicate more information about these trainings to the Chairman as she receives it.

Parking Lot Facility Tours

Chairman Mascola noted no new developments in Facility Tours, and will expect them to occur during the fall but he will request that they do not coincide with Budget Committee meeting dates/times.

Summer Meeting Dates

Chairman Mascola reported he did not receive any feedback or request on holding additional summer meetings from Committee members.

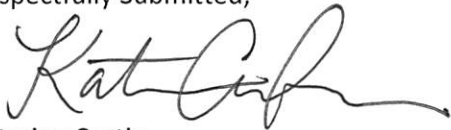
Other Business

Ms. Gorman requested an updated account code listing. Ms. Gorman inquired about the posting of A12 reports (staffing and projected enrollment) from 2015 on in Sharepoint. Mr. Boyle stated he has received staffing and enrollment reports through the School Board. Mr. Dowd will investigate to post this information on the Budget Committee site and report to Chairman Mascola. Chairman Mascola requested the draft minutes be posted to the Budget Committee Sharepoint in a reasonable window following the meeting, in order to most accurately review them. Mr. Hughes requested the Budget Committee Correspondence be posted to Sharepoint to better review them and keep track of. Discussion ensued on current Correspondence practice of Chairman Mascola forwarding correspondence to the Committee. Mr. Hughes reported there will be a free narcan training at the Danville Community Center from 10-12 on Saturday.

Adjournment

Mr. Gerns motioned to adjourn the meeting at 8:50 PM, seconded by Ms. Gorman.

Respectfully Submitted,



Katarina Curtin

Approved by the Budget Committee on.

This meeting can be watched in its entirety at <https://vimeo.com/275633729>