

## MINUTES 8.17.21 BUDGET COMMITTEE MEETING

**Attendees:** Jeff Jones (Chair), Leslie Browne (Vice-Chair) Dennis Golding, Adam Lavallee, Bill Ryan, Christine Tiedemann, Darlene Anzalone, Caitlin Maki, Jonathan Vanderhoof (SB Budget Committee Representative)

Absent: Lisa Post

Guests: Peter Weaver (Superintendent), Kristine LaPlante (BA)

### 1. Call WLC Budget Committee to Order- Jeffrey Jones calls to order

- June 15th, 2021 BC Meeting Minutes
  - Review and Approval – Dennis Golding motion to accept, Caitlin Maki second
  - Approve – Jeff, Dennis, Adam, Christine, Darlene, Jonathan
  - Abstain - Leslie Brown and Bill Ryan

### 2. Introductions and Discussion – Discussion on format for budget

- Current
  - 2 year prior and actual
  - Prior year actual
  - Proposed
- Discussion on how to have it look, good to keep in excel review with Leslie and Christine to see what they have
- Peter and Kristine start from scratch wants to hear from us on how we want to see it
- Kristine will produce actual report, we are seeing the same data as the school board everyone on the same page
- Leslie and Christine to meet with Kristine after to go over format i.e., locking down values and other key items
- Each department presents budgets at different times, committee requested to get full budget (or at least the data) in one packet versus pieces of budget, understand not able to review total budget in one night
- Clearly identify who is responsible for specific line items
- Column to show who responsible name and department school
- Where are we starting? Bob Laroche's budget for prior year good example started at \$0 and go through what we need group by group versus taking last year and add X%
- Already started budget conversations, putting work back on department heads asking them to view it line by line, what are they used for? Don't look at historical look at actual need. Ensure needs presented are in line with where money will be spent
- **NO TRANSFER OF ITEMS**
- Looking at how to allocate budgets at classroom level, what is cost efficient? (example don't order pencils by class order for entire district and then hand out, most cost effective to buy)
- Want budget lines to be accounted for
- Covid money, care act funds how can we best use these funds? Look at grant guidance make taxpayers feel going to address fundamentals
- Adam what would we need to do to be more competitive with other schools in the area? Student performance
  - Peter gave example SATs say 50 kids take maybe 10% do very well, most do pretty well, and bottom performers bring scores down a lot
  - Warrior block identified 6-8 kids who need more support
  - Look at intentional support
- Now that we offer \$100/day subs more competitive
- Covid 3 years figure out how to split over the years
- Need a new boiler as well \$75K is this in the capital improvement bill?
- 20% is earmarked for learning loss address struggling learnings - \$90K
- Another issue preventative maintenance – Food services, furniture etc. – Staff needs to have plan in place to notify us of issues don't use sink in LCS kitchen too small don't cook

- Athletic fields need improvements as well – Idea to charge rent for facilities use suggested (Adam Lavallee fields were initially put in using state funds, can't state funds be used to improve? Can we even charge if state funds used for them)

## 2. Review and Discuss

- Prior Fiscal Year -Final Numbers
- Budget Process – can we get the documents end of day Friday versus right before, so we have time to review and plan for discussion – GOAL send to budget committee when send Wednesdays board packets
- Funnell all questions for Kristine through Jeff
- Provide more detail in what in certain categories i.e. supplies ALL kids at FRES get supplies parents not asked to provide. Technology – all students get chrome book.
- Technology becomes outdated – look at ESSER funds
- New Tech director
- Need community involved with the tech plan
- Strategic planning need to have more people involved
- Get a group of teachers/staff from schools and ask them what they want and need – organize this make open for the teachers to share really what they wanted
- Communication plan in place – have discussions BEFORE budget is completed
- Need to tie performance data to budget show how/if investments we are making are impactful help more kids graduate, attend college, go into vocational programs, etc.
- Show community we are making investment and its working, makes more valuable more people will want to move here

## 3. CPA Review – Kristine Reviewed findings from CPA

- No improprieties with money
- Some accounting entries made incorrectly 7/1/2020 not booked right now general fund from 7/1/20-6/31/21 is accurate
- Bank reconciliations were not done in timely manner, errors two-fold GL never reconciled to cash in accounts, Kristine is working on this as well as of 6/30/21 everything reconciles
- No issues with school lunch program
- Recommendation input revenues into budget, make sure keep spending in line with revenues NO CORRECTION TO FY 2021, WILL MAKE THIS CHANGE GOING FORWARD
- No issues with trust fund transfers
- Real issue significant grant classifications input wrong, either put into general fund or into wrong grant – Kristine continuing to work on this
- Lack of timeliness with reporting grant expenditures over \$100K grant funds due back to us but have over \$100 in general fund that input wrong
- Loss of \$5000 grant that was underspent – Title and IDEA if you don't use can spend in other areas, missed this due to timing issues another recommendation is better grant management Julie Heon

former curriculum coordinator

- Let school board know VITAL to have curriculum coordinator and grants manager
- Julie on management/philosophy of grants, was lacking bookkeeping side
- Kristine continuing to clean up from last year, and get new process in place – Transparency is key anyone should be able to understand and if not, ask questions
- Have a Title 1 position we need to fill

4. Public Comment – none no one online or present

5. Other Business

- a. Schedule next meeting –meeting 9/21 review year end
- b. Joint session schedule:
  - Schedule – SAU and Technology 9/28
  - Staffing and benefits 10/12
  - FRES and LCS – 10/26
  - WLC – 11/9
  - Spec Ed/Grants curriculum – 11/23
  - Facilities/Cap improvement/Warrant articles/Food services 12/7

6. Adjourn – Leslie motions second Christine