



# NASHOBA



NASHOBA Regional School Committee  
Budget & Warrant Subcommittee  
Meeting Minutes  
October, 25th, 2022

Met Remotely via Zoom

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**Call to Order:** 8:03 PM

**Attendance:** Mike Horesh, Maureen Mazzone, Pat Marone, Ross Mulkerin, Dick Trussell

**Absent:** Brett Collins

**New Business**

1. Committee Executive Election

Maureen Mazzone Nominates Mike Horesh for chair, seconded by Mike Horesh;  
IN FAVOR Mr. Horesh, Mrs. Mazzone **VOTED AND PASSED (2-0-0)**

Mike Horesh nominates Maureen Mazzone for secretary, seconded by Maureen Mazzone;  
IN FAVOR Mr. Horesh, Mrs. Mazzone **VOTED AND PASSED (2-0-0)**

2. Approval of Minutes

- a. [September 12th, 2022 Minutes](#)
- b. Did not have a quorum to approve the minutes, will revisit at November meeting

3. New Business

- a. Budget and Warrant Orientation presentation and discussion (I/O)
  - i. Pat Marone gave an overview of the what the operations report is and what it consists of
  - ii. In this meeting we discussed the operations report covering a span of 3 months (July, August, and September), going forward we will cover one month at a time
  - iii. Maureen Mazzone asked a question about the warrant review and what that review should consists of prior to signing warrants on a bi-monthly basis

1. It was noted that it is the School Committee's responsibility to sign warrants on a bi-monthly basis
2. Questions on warrants can be asked at Budget & Warrant meetings (or School Committee meetings)
3. Pat Marone, highlighted that there are procurement processes in place to ensure purchases are being reviewed at the time of purchase orders

b. Operations Report from Jul, Aug & Sept 2022

- i. Pat Marone highlighted specific areas where actual costs as of 9/30/2022 are different from budget and provided high level explanations (i.e., cost of heating oil has increased), in summary because of reallocations the FY23 budget is still on track with a surplus of \$822,474 as of 9/30/2022 which is consistent with this time last year in relation to FY22 budget.
  1. Dick Trussell asked a clarifying question about budget reallocation. Pat Marone explained that the NRSD budget is not subject to the same bucketing rules as towns (i.e., total allocation to facilities is not restricted to facilities, if facilities has a surplus and health services has a deficit reallocation can happen across the two buckets.)
- ii. Ross Mulkerin discussed the work he did on reviewing projected expenditures.
  1. Projected expenditures are the figures that require the most research on a monthly basis because they are the areas most likely to increase or decrease throughout the year.
  2. Examples of what Ross Mulkerin discussed: Insurance and Benefits are still in flux because the hiring process is still ongoing, salary scales change based on staff turnover / retirement / need (enrollment figures), Special Ed is undergoing some program changes / hiring, curriculum and professional development experiencing changes as new programs are being used / grants are being allocated, district technology is seeing some inflation.
- iii. The group discussed that the total encumbered is a result of POs that are signed, rates that have already been locked in, or contracts that are in place
- iv. No vote has been taken on the operations report, it is used as a tool to discuss budget to actual throughout the year and will be shared with the School Committee as well

c. Mr. Mulkerin's entry plan discussion and what the B&W hopes it will address (I/O)

- i. Mike Horesh and Ross Mulkerin agreed this could be moved to the November meeting as we were running up against our defined end time
- ii. Ross Mulkerin had discussed his entry plan at the regular School Committee meeting on 10/12/2022

4. Goals Discussion

- a. As there was a new member (Maureen Mazzone) in attendance for the B&W meeting, we revisited the B&W goal for the school year and key action steps needed to meet the goal
  - i. Maureen Mazzone asked a question related to the first key action step seeking clarity on how the FY24 Budget would be linked to the 2022-2027 Strategic Plan. Ross Mulkerin explained that when applicable the Strategic Plan will be linked to the FY24 Budget. Maureen Mazzone confirmed its plan to budget and not vice versa - not everything in the budget has to link to the strategic plan because most line items are operational and not strategic.
  - ii. Mike Horesh said he'd continue to invite member town's finance and audit advisory committees to B&W meetings.
  - iii. In relation to the OPEB key action step, it was determined that education has to happen before a recommendation can be provided.

**Adjourn:** Mr. Horesh moved to adjourn at 9:32; seconded by Maureen Mazzone, IN FAVOR Mr. Horesh and Mrs. Mazzone **VOTED AND PASSED (2-0-0)**

**Next Meeting:** TBD