

SAU #2 BOARD MEETING
Ashland Elementary School – Conference Room
16 Education Drive, Ashland NH
November 20, 2023 @ 6:00 PM

AGENDA

I. CALL MEETING TO ORDER

II. PLEDGE OF ALLEGIANCE

III. RECORD ROLL

Members Present:

Members Absent:

Others Present:

IV. PUBLIC COMMENT – *Opened at _____ p.m.*

V. MINUTES

A. SAU #2 Board Meeting – June 5, 2023, 2022 (Action Item) Mrs. Moriarty
(Attachment #1)

Motion to approve the minutes of the SAU #2 Board Meeting of June 5, 2023

Moved by: _____ Second: _____

Vote: _____

VI. CORRESPONDENCE

A. Secretary of the SAU #2 Board

B. Members of the SAU #2 Board

VII. NEW BUSINESS

A. Annual Report (Information Item) Mrs. Moriarty, Mrs. Dolloff
(Attachment #2)

B. 2024-2025 SAU #2 Proposed Budget (Action Item) Mrs. Moriarty, Mrs. Dolloff
(Attachment #3)

**Motion to approve the SAU #2 Budget in the amount of _____
for the December 13, 2023 Public Hearing.**

Moved by: _____ Second: _____

Vote: _____

C. SAU #2 Benefits Overview (Action Item) Mrs. Moriarty, Mrs. Dolloff
(Attachment #4)

Motion to approve the SAU #2 Benefits Overview as presented.

Moved by: _____ Second: _____

Vote: _____

VIII. ADDITIONAL BUSINESS

- A. Members of the SAU #2 Board
- B. Members of the Administration

IX. PUBLIC COMMENT – *Closed at* _____ *p.m.*

X. ANNOUNCEMENTS

A. **Tuesday, December 5, 2023**

Ashland School Board @ Ashland Elementary School – Heffernan Media Center

- Ashland School Board Regular Meeting – **6:00 p.m.**

B. **Tuesday, December 12, 2023**

Inter-Lakes School Board @ Humiston Building – Conference Room

- Inter-Lakes School Board Regular Meeting – **6:00 p.m.**

C. **Wednesday, December 13, 2023**

SAU #2 Board @ TBD

- SAU #2 Budget Public Hearing – **6:00 p.m.**

XIII. NON-PUBLIC SESSION –

RSA 91-A:3 II (A) The dismissal, promotion, or compensation of any public employee or the disciplining of such employee, or the investigation of any charges against him or her, unless the employee affected (1) has a right to a meeting and (2) requests that the meeting be open, in which case the request shall be granted.

RSA 91-A:3 II (L) Consideration of legal advice provided by legal counsel, either in writing or orally, to one or more members of the public body, even where legal counsel is not present.

Motion to move into Non-Public Session.

Moved by: _____ Second: _____

Vote: _____

Motion to return to Public Session.

Moved by: _____ Second: _____

Vote: _____

XI. ADJOURNMENT (Action Item)

Motion to adjourn the meeting at _____ p.m.

Moved by: _____ Second: _____

Vote _____

SAU #2 BOARD MEETING
Humiston Building – Conference Room
103 Main Street, Meredith NH
June 5, 2023 @ 6:00 PM

MINUTES

CALL TO ORDER

Mrs. Moriarty called the meeting to order at 6:01 p.m.

PLEDGE OF ALLEGIANCE

RECORD ROLL

Members Present -

Ashland:

Mr. Stephen Heath
Mrs. Sandra Coleman
Mrs. Siobhan Balazs*

Members Present -

Inter-Lakes:

Mr. Craig Baker
Mr. Mark Billings
Mr. Charley Hanson
Mrs. Lisa Merrill
Mr. Duncan Porter-Zuckerman
Mrs. Nancy Starmer

Administrators Present:

Mrs. Mary Moriarty, Superintendent

Members Absent:

Ms. Jennifer Foote*
Mr. Stephen Felton
Mr. Jesse Farris

Members Absent:

None

Others Present:

Heather Bullimore, Recording Secretary

**With notice*

PUBLIC COMMENT – *Opened at 6:01 p.m.*

REORGANIZATION OF THE SAU #2 BOARD

A. Chair

Mrs. Merrill moved, seconded by Duncan, to elect Mr. Mark Billings for Chair of the SAU #2 Board. The motion passed unanimously.

B. Vice-Chair

Mr. Billings moved, seconded by Mr. Baker, to elect Duncan as the Chair of the SAU #2 Board. The motion passed unanimously.

C. Secretary

Mr. Heath moved, seconded by Mr. Hanson, to elect Jennifer Foote for Secretary of the SAU #2 Board. The motion passed unanimously.

MINUTES

A. Public Hearing and Board Meeting – December 16, 2022

Mr. Porter-Zuckerman moved, seconded by Mr. Hanson, to approve the minutes of the Board Meeting of December 16, 2022. The motion passed 6-0-2, Mrs. Balazs and Mr. Baker abstaining.

B. SAU #2 Board Meeting

Mr. Baker moved, seconded by Mrs. Merrill, to approve the minutes of the Board Meeting of March 1, 2023. The motion carried 6-0-2, Mr. Baker and Mr. Porter-Zuckerman abstaining

COMMUNICATIONS / CORRESPONDENCE

A. Secretary of the SAU #2 Board

None.

B. Members of the SAU #2 Board

None.

FINANCIAL REPORT

A. Review of Financial Reports

Mrs. Moriarty provided a review of financial reports for SAU #2.

The fund balance is at approximately \$139,000. The SAU does need some fund balance to break even this year. Mrs. Moriarty provided details on specific SAU #2 expenses, including part-time and temporary salaries and hourly wages, and noted that she hopes the Board will considering using some fund balance toward the upcoming staffing transition at the SAU office.

Discussion ensued. Mr. Billings noted that Meredith has previously returned 90% to the taxpayers. Mr. Baker pointed out a discrepancy in the numbers on the budget attachment. Mrs. Moriarty noted that she would look into the numbers with Mrs. Temperino. Mr. Baker noted that the hourly wages for June 26-30 are notated differently, and asked if those days were unplanned or unencumbered. Mrs. Moriarty will look into this. She noted that the goal is always to project full salaries to get the best possible accuracy on the operating budget number.

NEW BUSINESS

A. SAU #2 Highlights

Mrs. Moriarty reviewed informational highlights from SAU #2.

The SAU office encompasses Accounts Payable, Accounts Receivable, payroll, behavioral service, administrative support and more. The School District has 1,087 students, 197 of whom have IEPS and 148 of whom have 504s. Mrs. Moriarty provided a breakdown of student and staff numbers. 654 people pass through in some capacity to do some work within the schools (including volunteers, coaches, and substitutes).

Discussion ensued. Mr. Baker asked if the retirees are people who still come to the schools. Mrs. Moriarty explained that they are mostly individuals still receiving benefits from the District who work with Human Resources on plan selections and changes.

There are three Collective Bargaining Agreements in the District. Mrs. Moriarty noted that Ashley Dollof, HR Director, has done a great job formalizing the benefit overviews.

Mr. Baker asked how student IEPs are handled? Mrs. Moriarty explained that their case managers and special education teachers are the frontline, and the Director of Student Services oversee all IEPs and 504s. The Director of Student Services works at the SAU office and is constantly interacting with the state, which does various audits of the District. The Director of Student Services also interacts quite a bit with high needs students and their families, as well as handling homeless/unaccompanied students and their transportation.

The Board requested that Mrs. Moriarty explain the differences between IEPs and 504s. Mrs. Moriarty explained that an IEP is developed for a student with a disability who needs specialized learning or support to meet their goals, while a 504 is usually more about making accommodations for a life function that might interfere with learning (i.e. severe allergies, physical disabilities, etc.). Mrs. Moriarty noted that the District currently has a high number of 504s.

Mrs. Moriarty shared an overview of how many School Board meetings have occurred for the last few years. There have been more School Board meetings since the pandemic. Mrs. Starmer noted that Mrs. Moriarty works very hard to prepare for every one of these meetings. Mr. Baker asked if it's a rule for Superintendent to be at every meeting. Mrs. Moriarty said she feels it is an important part of her job. Mr. Hanson noted there is no statutory requirement on how many meetings a School Board must have per year, but the School District has a policy for that.

Mrs. Moriarty shared an overview of how many policies have made it to the School Board for at least a first reading this year.

Mrs. Moriarty reviewed the grants that are currently open. Typically, the SAU has three years of grants open at one time. They are generally on two-years cycles. In recent years, Mrs. Moriarty has acted for many grants as a federal projects manager, with help from Mrs. Temperino and Mrs. Dodge.

Discussion ensued. Mr. Baker asked if Mrs. Moriarty is writing the grants herself. Mrs. Moriarty explained that she wrote all of the ESSER grants. COVID dropped a lot of spending at one time, and Mrs. Moriarty absorbed a lot of that work. Mrs. Dodge, Christine Taggett, Mrs. Temperino, and Mrs. Moriarty meet monthly regarding IDEA grants and ensure that grant funds are being used in the best way possible.

Right now, the SAU has a total of 21 open grants. Decisions have been made for spending of monies, they just haven't been spent yet. Mr. Billings noted that the administrative responsibilities have been seasonally impacted by COVID. Mr. Porter-Zuckerman noted that it seems there has been an increase in the complexities of the SAU's services, particularly administration of the grants. Mrs. Moriarty said she hopes to shift grant responsibilities to the Curriculum Coordinator for Inter-Lakes. Mrs. Moriarty and Mrs. Temperino feel good about their work on the IDEA grants, and that work will continue with Lisa Holiday. Mrs. Moriarty noted that she feels more hopeful about grants now than she has in the past.

B. Unused Vacation Time

Mrs. Moriarty explained that Elaine has vacation days that she may not be able to take before her retirement. Discussion ensued. Mrs. Moriarty recommended that the Board

grant Mrs. Dodge payment in the amount of \$3,170.06 in lieu of her taking the vacation days before the end of the year.

Discussion ensued. Mrs. Moriarty noted that Mrs. Dodge is particularly involved in cases of high-needs students and their families and that those situations can be highly complex. Mr. Porter-Zuckerman noted that the grants issue is also tied into this, and the Board must be cognizant of how they approach funding moving forward. Mrs. Moriarty noted that as families' and students' needs become more complex, so do staff's needs.

Mrs. Moriarty said that the job of the District is to serve the public no matter what, and that includes students ages 3-22. Mrs. Balazs noted that rates of diagnosable behavioral concerns are high. Mr. Billings noted that over the eleven years that he has been on the Board, there has been a huge increase in spending for Special Education, and that Inter-Lakes and Ashland have excellent reputations for their Special Education offerings.

Mrs. Moriarty noted that Mrs. Dodge is retiring at the end of June, and that June is not a good time for an administrator to take vacation time. Mr. Porter-Zuckerman said that if Mrs. Dodge is amenable to accepting payment instead of vacation days, and it recognizes a sacrifice she has been making, it makes sense. Mrs. Starmer expressed that normally, the District does not let people carry over vacation days. Mrs. Moriarty replied that the District does allow people to carry five vacation days over into the next year, but Mrs. Dodge does not have that option. Mrs. Starmer noted that she wants to be cautious about setting a precedent, even for a situation like this.

The Board tabled voting on this item for after the Nonpublic Session. The Board did not revisit this after Nonpublic Session and therefore, no action was taken.

ADDITIONAL BUSINESS

- A. Members of the SAU #2 Board
- B. Members of the Administration

PUBLIC COMMENT – *Closed at 6:58 p.m.*

ANNOUNCEMENTS

- A. **Tuesday, June 6, 2022**
Ashland School Board @ Ashland Elementary School – Heffernan Media Center
 - Policy Review Committee – **5:00 p.m.**
 - School Board Meeting – **5:30 p.m.**
- B. **Tuesday, June 13, 2022**
Inter-Lakes School Board @ Humiston Building – Conference Room
 - Regular School Board Meeting – **6:00 p.m.**

NON-PUBLIC SESSION – RSA 91-A:3 II (a)(c)

The dismissal, promotion, or compensation of any public employee or the disciplining of such employee; and matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of this Board, unless such a person requests an open meeting.

Mr. Hanson moved, seconded by Porter-Zuckerman, to move into Non-Public Session. Mr. Billings called the roll.

YES: Mr. Baker, Mr. Heath, Mrs. Balazs, Mr. Billings, Mrs. Merrill, Mr. Hanson, Mrs. Starmer, Mr. Porter-Zuckerman

NO: --

The motion passed unanimously. The Board entered Nonpublic Session at 6:59 p.m.

Mr. Baker moved, seconded by Mrs. Merrill, to return to Public Session. Mr. Billings called the roll.

YES: Mr. Baker, Mr. Heath, Mrs. Balazs, Mr. Billings, Mrs. Merrill, Mr. Hanson, Mrs. Starmer, Mr. Porter-Zuckerman

NO: --

The motion passed unanimously. The Board reentered Public Session at 8:00 p.m.

NEW BUSINESS (cont.)

C. Transition Plan

Mr. Porter-Zuckerman moved, seconded by Mrs. Merrill, to approve hiring Elaine Dodge as Support for the Director of Student Services at the rate of \$55/hour for up to 600 hours for the 23/24 school year, to be paid out of IDEA funds. The motion carried 8-0.

Mr. Baker moved, seconded by Mr. Porter-Zuckerman, to accept Assistant Superintendent Mrs. Temperino's retirement, effective August 31, 2023. The motion carried 8-0.

Mr. Porter-Zuckerman moved, seconded by Mr. Hanson, to approve hiring Ashley Dolloff as Business Administrator for SAU#2, effective August 31, 2023 at a salary of \$115,000.

Mr. Hanson moved, seconded by Mrs. Starmer, to approve downgrading the Human Resource Director position to a Human Resource Generalist position at a starting salary of \$60,000. Administrative responsibilities for Human Resources will be met by Ashley Dolloff, Business Administrator. The motion carried 8-0.

Mr. Hanson moved, seconded by Mrs. Starmer, to approve using SAU #2 fund balance to fund the presented transition plan. The motion carried 8-0.

Mrs. Starmer moved, seconded by Mrs. Balazs, to hire an accountant for 23/24 school year at a salary of \$60,000. The motion carried 8-0.

ADJOURNMENT

Mrs. Merrill moved, seconded by Mr. Baker to adjourn the meeting at 8:11 p.m. The motion carried 8-0.

Meeting adjourned at 8:11 p.m.

Respectfully submitted,
Heather Bullimore, Recording Secretary

School Administrative Unit #2
Proudly Serving the Ashland School District and the Inter-Lakes School
District

Fiscal Year Ending
June 30, 2023
Report

Prepared for:
School Administrative Unit #2 Board

School Administrative Unit #2
Humiston Building
103 Main Street
Meredith, NH 03253

School Administrative Unit #2

Staffing

| | |
|------------------------------|---|
| Superintendent of Schools | Mary Moriarty |
| Assistant Superintendent | Trish Temperino |
| Human Resources Director | Ashley Dolloff |
| Director of Student Services | Elaine Dodge |
| Business Office Staff | Kristin Currier Sandra Glavey / Eric LaPierre Christine Taggett Laura Van Sant |
| Administrative Support | Marilyn Martell / Heather Bullimore |

School Administrative Unit #2
Central Office Change in Fund Position
For Year Ending June 30, 2023

| | |
|--------------------------------|-------------------|
| Fund Balance Beginning of Year | \$ 156,708 |
| Revenues | \$ 1,288,151 |
| Expenses | \$ (1,276,860) |
| Encumbrances | \$ - |
| Total Fund Equity | <u>\$ 167,999</u> |

School Administrative Unit #2
General Fund Revenue
For Year Ending June 30, 2023

| Account # | Revenue | Budget | Actual |
|----------------------|-----------------|---------------------|---------------------|
| 401111 | Appropriations | \$ 1,231,173 | \$ 1,231,173 |
| 401960 | Indirect Costs | \$ 50,000 | \$ 53,267 |
| 401510 | Interest Earned | \$ 500 | \$ 832 |
| 401990 | Other Income | \$ - | \$ 2,879 |
| Total Revenue | | \$ 1,281,673 | \$ 1,288,151 |

School Administrative Unit #2
Central Office Budget Expenses Worksheet
06/30/23

2022/2023

| Account # | Description | Budget 2022/2023 | FY22 Encumb | YTD | Balance | Current Encumb | Budget Balance |
|-----------|------------------------------------|---------------------|--------------|------------------|--------------|-------------------|-------------------|
| 500100 | Superintendent | 133,311 | | 133,311 | - | - | - |
| 500102 | Assistant Superintendent | 131,735 | | 131,735 | - | - | - |
| 500103 | Business Administrator | - | | - | - | - | - |
| 500107 | Director of Student Services | 107,919 | | 109,164 | (1,245) | | (1,245) |
| 500112 | Accountant | - | | - | - | - | - |
| 500113 | Business Office Staff | 160,202 | | 166,109 | (5,907) | | (5,907) |
| 500113 | Business Office Staff Over-Time | 5,000 | | 2,992 | 2,008 | - | 2,008 |
| 500114 | Human Resources Generalist | 81,563 | | 81,563 | - | - | - |
| 500115 | Administrative Support | 112,091 | | 103,475 | 8,616 | - | 8,616 |
| 500118 | Treasurer | 750 | | 750 | - | - | - |
| 500119 | Merit/Recognition of Service | 6,000 | | 6,500 | (500) | | (500) |
| 500123 | Part Time Professional Support | 51,000 | | 53,030 | (2,030) | - | (2,030) |
| 500210 | Retirees Health & Dental Insurance | 39,053 | | 44,849 | (5,796) | - | (5,796) |
| 500211 | Health Insurance | 162,935 | | 155,125 | 7,810 | | 7,810 |
| 500212 | Dental Insurance | 12,256 | | 11,976 | 280 | | 280 |
| 500213 | Life Insurance | 3,679 | | 1,359 | 2,320 | - | 2,320 |
| 500214 | Long Term Disability Insurance | 2,702 | | 3,020 | (318) | - | (318) |
| 500220 | FICA | 57,920 | | 58,420 | (500) | - | (500) |
| 500231 | NHRS-E | 88,753 | | 86,915 | 1,838 | - | 1,838 |
| 500232 | NHRS-T | 22,685 | | 23,139 | (454) | - | (454) |
| 500250 | Unemployment Comp. Ins. | 504 | | 307 | 197 | - | 197 |
| 500260 | Workers Compensation Ins. | 1,539 | | 1,440 | 99 | - | 99 |
| 500290 | Other Employee Benefits | 850 | - | 850 | - | - | - |
| 500318 | Legal Fees | 400 | | 308 | 92 | - | 92 |
| 500320 | Audit | 7,250 | 2,050 | 7,550 | 1,750 | - | 1,750 |
| 500330 | Software Support Contract | 53,325 | | 57,105 | (3,780) | - | (3,780) |
| 500331 | Other Support Contracts | 4,000 | | 5,498 | (1,498) | - | (1,498) |
| 500430 | Repairs | 300 | | 978 | (678) | - | (678) |
| 500441 | Rent | 2,000 | | 2,000 | - | - | - |
| 500442 | Equipment Lease | 720 | | 720 | - | - | - |
| 500520 | Insurance | 500 | | 500 | - | - | - |
| 500531 | Telephone | 1,692 | | 1,235 | 457 | - | 457 |
| 500534 | Postage | 3,000 | | 3,000 | - | - | - |
| 500540 | Advertising | 1,000 | | 3,612 | (2,612) | | (2,612) |
| 500550 | Printing & Binding | - | | - | - | - | - |
| 500582 | Staff Development/Trainings | 9,000 | | 4,682 | 4,318 | - | 4,318 |
| 500585 | Mileage Reimbursement | 5,000 | | 1,509 | 3,491 | | 3,491 |
| 500610 | Supplies | 6,500 | | 6,920 | (420) | | (420) |
| 500640 | Books | - | | | - | - | - |
| 500650 | Miscellaneous Software | - | | | - | - | - |
| 500731 | New Equipment | - | | | - | - | - |
| 500737 | Replacement Furniture | - | | | - | - | - |
| 500738 | Replacement Computers | - | | | - | - | - |
| 500810 | Dues & Fees | 4,539 | | 5,214 | (675) | - | (675) |
| | | | | | | | |
| | Total | 1,281,673 | 2,050 | 1,276,860 | 6,863 | - | 6,863 |

Memorandum

To: SAU Board
From: Mary Moriarty, Superintendent
Date: November 15, 2023
Re: 2023/2024 Budget

November 20 at 6:00 p.m. – SAU Board Meeting – Ashland Elementary School Cafeteria

Proposed December 13 at 6:00 p.m. – SAU Board Budget Public Hearing/Meeting

- SAU #2 Office Conference Room, Humiston Building

The SAU manages three (3) separate budgets with the current appropriations, open grants and food service totaling \$40,578,844. There are close to three hundred fifty (350) current employees and just over two hundred (200) retired employees served by the SAU. There are three (3) Boards – one (1) SAU Board and two (2) School Boards as well as three (3) bargaining units and four (4) benefits packages.

It is worth taking a moment to review the current profile of the SAU. What you will notice is that of the nine (9) staff members, five (5) of them have been in their role for less than six months; one (1) just under a year, and one (1) just over a year. There is a lot of new at the SAU, which means we are in a teaching and learning phase of our collective work. It also means it is an opportunity to ask questions on why something was/is done a certain way and in our current world, is there a more efficient way to do the work.

- Cathy Pounder, Accounting Specialist – Starts week of November 27, 2023
- Sarah Briggs, Business Office Administrative Assistant – Started November 2023
- Kayla Allen, Accountant – Started September 2023; worked previously for SAU #2 in different position for 6 years
- Elizabeth O’Sullivan, Human Resource Generalist – Started August 2023
- Lisa Holiday, Director of Student Services – Started July 2023
- Ashley Dolloff, Business Administrator – Started New Role July 2023; has consecutively worked for SAU #2 since July 2004
- Heather Bullimore, Executive Administrative Assistant – Started January 2023
- Eric LaPierre, Accounting Specialist – Started August 2022
- Christine Taggett, Federal Funds Specialist – Started August 2020
- Mary Moriarty, Superintendent – Started July 2016

Proposed 24/25 SAU Budget

The proposed SAU general fund has an increase of \$23,047, which is 1.69% increase from last year’s adopted total general fund. Every budget tells a story - this year’s themes – changes in personnel/positions, healthcare subscription changes plus a guaranteed maximum health insurance rate (GMR) of 15.7%, and a need to replace two office machines – a postage machine and a folding machine. Approximately, ninety-two percent (92%) of the SAU budget is the cost of personnel.

| Budget Area | Adopted 23/24 Budget | Proposed 24/25 | Difference |
|------------------------------|----------------------|----------------|-------------------|
| Salary only | \$808,153 | \$844,373 | Increase \$36,220 |
| Healthcare | \$166,754 | \$185,955 | Increase \$19,201 |
| Healthcare & Dental Retirees | \$48,056 | \$59,301 | Increase \$11,245 |
| Replacement Equipment | \$0 | \$10,109 | Increase \$10,109 |
| Total | | | Increase \$76,775 |

SAU Staff Health Insurance

Currently for 2023/2024, SAU staff health insurance cost share is 16.50%/83.50%. I am proposing that this cost share stay the same for 2024/2025. As a comparison in Inter-Lakes teachers are at a cost share of 17%/83% and administrators are at 14%/86%; in Ashland teachers and administrators are at 10%/90%.

Current Budget 23/24

It is anticipated this year that the SAU may need to use approximately \$60,000 in fund balance to meet costs. The reasons for this are retirement benefit paid in July 2023, wage changes due to the hiring market conditions, hiring temporary help to fill vacancies for open positions, maternity leave (approximately \$23,000 - \$25,000), and health insurance subscription changes. The current fund balance for the SAU is \$167,999. Please note in the proposed budget for 24/25, under part-time professional help (line 12) \$20,000 is maintained as funds to address unexpected absences.

| School Administrative Unit #2 | | | | | | | | | |
|---------------------------------|----------------|--|-------------------|-------------------|--------------------|-------------------|--------------------|----------------------|----------|
| Central Office Budget Worksheet | | | DRAFT | | | | | | |
| Budget 2024/2025 | | | | | | | | | |
| | | | | | | | | Change from 23/24 | |
| Line # | Account Number | Description | Adopted 2022/2023 | From FY 2021/2022 | Expended 2022/2023 | Adopted 2023/2024 | Proposed 2024/2025 | Increase/ (Decrease) | % Change |
| | 11023201 | Executive & General SAU Administration | | | | | | | |
| 1 | 500100 | Superintendent | 133,311 | | 133,311 | 140,000 | 147,000 | 7,000 | 5.00% |
| 2 | 500102 | Assistant Superintendent | 131,735 | | 131,735 | 138,500 | - | (138,500) | -100.00% |
| 3 | 500103 | Business Administrator | - | | - | - | 120,750 | 120,750 | 0.00% |
| 4 | 500107 | Director of Student Services | 107,919 | | 109,164 | 115,000 | 120,750 | 5,750 | 5.00% |
| 5 | 500112 | Accountant | - | | - | - | 70,350 | 70,350 | 0.00% |
| 6 | 500113 | Business Office Staff | 160,202 | | 166,109 | 166,005 | 184,995 | 18,990 | 11.44% |
| 7 | 500113 | Business Office Staff Over-Time | 5,000 | | 2,992 | 5,000 | 5,000 | - | 0.00% |
| 8 | 500114 | Human Resources Generalist | 81,563 | | 81,563 | 90,000 | 63,003 | (26,997) | -30.00% |
| 9 | 500115 | Administrative Support | 112,091 | | 103,475 | 102,648 | 111,925 | 9,277 | 9.04% |
| 10 | 500118 | Treasurer | 750 | | 750 | 1,000 | 1,000 | - | 0.00% |
| 11 | 500119 | Merit/Recognition of Service | 6,000 | | 6,500 | 41,000 | - | (41,000) | -100.00% |
| 12 | 500123 | Part Time Professional Support | 51,000 | | 53,030 | 51,000 | 20,000 | (31,000) | -60.78% |
| 13 | 500210 | Retirees Health & Dental Insurance | 39,053 | | 44,849 | 48,056 | 59,301 | 11,245 | 23.40% |
| 14 | 500211 | Health Insurance | 162,935 | | 155,126 | 166,754 | 185,955 | 19,201 | 11.51% |
| 15 | 500212 | Dental Insurance | 12,256 | | 11,976 | 11,953 | 10,663 | (1,290) | -10.79% |
| 16 | 500213 | Life Insurance | 3,679 | | 1,359 | 3,188 | 2,306 | (882) | -27.67% |
| 17 | 500214 | Long Term Disability Insurance | 2,702 | | 3,020 | 2,770 | 3,041 | 271 | 9.79% |
| 18 | 500220 | FICA | 57,920 | | 58,420 | 62,798 | 62,591 | (207) | -0.33% |
| 19 | 500231 | NHRS-E | 88,753 | | 86,915 | 92,546 | 78,782 | (13,764) | -14.87% |
| 20 | 500232 | NHRS-T | 22,685 | | 23,139 | 22,586 | 23,715 | 1,129 | 5.00% |
| 21 | 500250 | Unemployment Comp. Ins. | 504 | | 307 | 504 | 500 | (4) | -0.79% |
| 22 | 500260 | Workers Compensation Ins. | 1,539 | | 1,440 | 1,599 | 1,636 | 37 | 2.31% |
| 23 | 500290 | Other Employee Benefits | 850 | | 850 | 850 | - | (850) | -100.00% |
| 24 | 500318 | Legal Fees | 400 | | 308 | 400 | 400 | - | 0.00% |
| 25 | 500320 | Audit | 7,250 | 2,050 | 7,550 | 7,250 | 7,250 | - | 0.00% |
| 26 | 500330 | Software Support Contract | 53,325 | | 57,105 | 55,991 | 58,791 | 2,800 | 5.00% |
| 27 | 500331 | Other Support Contracts | 4,000 | | 5,498 | 4,683 | 4,683 | - | 0.00% |
| 28 | 500430 | Repairs | 300 | | 978 | 300 | 300 | - | 0.00% |
| 29 | 500441 | Rent | 2,000 | - | 2,000 | 2,000 | 2,000 | - | 0.00% |
| 30 | 500442 | Equipment Lease | 720 | | 720 | 720 | 1,102 | 382 | 53.00% |
| 31 | 500520 | Insurance | 500 | | 500 | 500 | 500 | - | 0.00% |
| 32 | 500531 | Telephone | 1,692 | | 1,235 | 1,250 | 1,500 | 250 | 20.00% |
| 33 | 500534 | Postage | 3,000 | - | 3,000 | 3,000 | 3,000 | - | 0.00% |
| 34 | 500540 | Advertising | 1,000 | | 3,612 | 1,350 | 1,350 | - | 0.00% |
| 35 | 500550 | Printing & Binding | - | | - | 350 | 350 | - | 0.00% |
| 36 | 500582 | Staff Development/Trainings | 9,000 | | 4,682 | 9,000 | 9,000 | - | 0.00% |
| 37 | 500585 | Mileage Reimbursement | 5,000 | - | 1,510 | 2,500 | 2,500 | - | 0.00% |
| 38 | 500610 | Supplies | 6,500 | | 6,920 | 6,500 | 6,500 | - | 0.00% |
| 39 | 500640 | Books | - | | | - | - | - | 0.00% |
| 40 | 500650 | Miscellaneous Software | - | | | - | - | - | 0.00% |
| 41 | 500731 | New Equipment | - | - | | - | - | - | 0.00% |
| 42 | 500737 | Replacement Furniture | - | | | - | - | - | 0.00% |
| 43 | 500738 | Replacement Equipment | - | | | - | 10,109 | 10,109 | 0.00% |
| 44 | 500810 | Dues & Fees | 4,539 | | 5,214 | 4,717 | 4,717 | - | 0.00% |
| 45 | | Total General Fund | 1,281,673 | 2,050 | 1,276,862 | 1,364,268 | 1,387,315 | 23,047 | 1.6893% |
| 46 | | | | | | | | | |
| 47 | | Federal Funds | | | | | | | |
| 48 | | IDEA/Preschool/Other Grants | 225,000 | | | 50,000 | 50,000 | - | 0.00% |
| 49 | | Federal Total | 225,000 | | | 50,000 | 50,000 | - | 0.00% |
| 50 | | | | | | | | | |
| 51 | | Total Appropriations General Fund & Federal Fund | 1,506,673 | | | 1,414,268 | 1,437,315 | 23,047 | 1.63% |
| | | | | | | | | | |
| | | | | | | | | | |

| | | | | | | | | | |
|---------------------------------|----------------|-------------------------|-------------------|-------------------|--------------------|-------------------|--------------------|----------------------|----------|
| School Administrative Unit #2 | | | | | | | | | |
| Central Office Budget Worksheet | | | DRAFT | | | | | | |
| Budget 2024/2025 | | | | | | | | | |
| | | | | | | | | Change from 23/24 | |
| Line # | Account Number | Description | Adopted 2022/2023 | From FY 2021/2022 | Expended 2022/2023 | Adopted 2023/2024 | Proposed 2024/2025 | Increase/ (Decrease) | % Change |
| | | | | | | | | | |
| | | | | | | | | Change from 23/24 | |
| Line # | Account Number | Description | Adopted 2022/2023 | | Actual 2022/2023 | Adopted 2023/2024 | Proposed 2024/2025 | Increase/ (Decrease) | % Change |
| | | | | | | | | | |
| 1 | | Revenue | Budget | | Actual | Budget | Budget | | |
| 2 | | Federal Funds | 225,000 | | 225,000 | 50,000 | 50,000 | - | 0.00% |
| 3 | | Indirect Costs | 50,000 | | 53,267 | 60,000 | 40,000 | (20,000) | -33.33% |
| 4 | | Interest Earned | 500 | | 832 | 500 | 500 | - | 0.00% |
| 5 | | | | | | | | | |
| 6 | | Other Income | - | | 2,879 | - | - | - | |
| 7 | | Fund Balance | - | | | - | - | - | |
| 8 | | Total Revenue | 275,500 | | 281,978 | 110,500 | 90,500 | (20,000) | -18.10% |
| 9 | | | | | | | | | |
| 10 | | Assessment | | | | | | | |
| 11 | | Total Appropriations | 1,506,673 | | 1,506,673 | 1,414,268 | 1,437,315 | 23,047 | 1.53% |
| 12 | | Total Revenue | 275,500 | | 281,978 | 110,500 | 90,500 | (20,000) | -7.26% |
| 13 | | Encumbrances | | | | | | | |
| 14 | | General Fund Assessment | 1,231,173 | | 1,224,695 | 1,303,768 | 1,346,815 | 43,047 | 3.30% |
| 15 | | Fund Balance | | | 6,478 | | | | |
| 16 | | Net Assessment | 1,231,173 | | 1,231,173 | 1,303,768 | 1,346,815 | 43,047 | 3.3017% |

School Administrative Unit #2 - Central Office
Supporting Data for Budget
Budget Worksheet 2024/2025

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| Line # | Account Number | Description | | |
|--------|----------------|---|--------|-----------|
| 1 | 500100 | Superintendent | Total | \$147,000 |
| 2 | 500102 | Assistant Superintendent | Total | \$0 |
| 3 | 500103 | Business Administrator | Total | \$120,750 |
| 4 | 500107 | Director of Student Services | Total | \$120,750 |
| 5 | 500112 | Accountant | Total | \$70,350 |
| 6 | 500113 | Accounting Specialist | 61,152 | |
| | | Accounting Specialist | 61,922 | |
| | | Federal Funds Specialist | 61,922 | |
| 7 | 500113 | Extra Hours/Overtime | 5,000 | |
| | | Total | | \$189,995 |
| 8 | 500114 | Human Resources Generalist | Total | \$63,003 |
| 9 | 500115 | Administrative Support | 57,325 | |
| | | Administrative Support | 54,600 | |
| | | Administrative Support | - | |
| | | Total | | \$111,925 |
| 10 | 500118 | Treasurer Appointed by the board each year | | |
| | | Total | | \$1,000 |
| 11 | 500119 | Recognition of Service | Total | \$0 |
| 12 | 500123 | Part Time Professional Support | 20,000 | |
| | | Total | | \$20,000 |
| 13 | 500210 | Retirees Health & Dental | | |
| | | Health | 56,089 | |
| | | Dental | 3,212 | |
| | | Total | | \$59,301 |
| 14 | 500211 | Health Insurance | Total | \$185,955 |
| 15 | 500212 | Dental Insurance | Total | \$10,663 |

| Line # | Account Number | Description | | |
|--------|----------------|--|-----------------|----------|
| 16 | 500213 | Life Insurance Administrative/Professional Support | 2,180 126 | |
| | | | Total | \$2,306 |
| 17 | 500214 | Disability Insurance Long term disability (.39 per \$100 of payroll) | | |
| | | | Total | \$3,041 |
| 18 | 500220 | FICA Federal Insurance Contributions Act Provides Social Security benefits 6.2% and an additional 1.45% for Medicare | | |
| | | | Total | \$62,591 |
| 19 | 500231 | NHRS New Hampshire Retirement System 13.53% of wages for employees and 19.64% for | | |
| 20 | | teachers | | |
| | | | Total Employees | \$78,782 |
| | | | Total Teachers | \$23,715 |
| 21 | 500250 | Unemployment Comp. Ins. Not to exceed | | |
| | | | Total | \$500 |
| 22 | 500260 | Workers Compensation Ins. | | |
| | | | Total | \$1,636 |
| 23 | 500290 | Other Employee Benefits TSA per contract/Retirement Benefit | | |
| | | | Total | \$0 |
| 24 | 500318 | Legal Fees As needed legal services | | |
| | | | Total | \$400 |
| 25 | 500320 | Audit Yearly Independent Audit | | |
| | | | Total | \$7,250 |

| Line # | Account Number | Description | | |
|--------|----------------|--|--------|----------|
| 26 | 500330 | Software Support Contracts | | |
| | | Munis SAAS Hosting Service estimated 5% increase | 58,791 | |
| | | Total | | \$58,791 |
| 27 | 500331 | Other Support | | |
| | | Northeast Record Retention\Shredding | 683 | |
| | | Computer consultant - Cabot O'Brien - Services as needed | 4,000 | |
| | | Total | | \$4,683 |
| 28 | 500430 | Repairs | | |
| | | General repairs as needed in the office | | |
| | | Total | | \$300 |
| 29 | 500441 | Rent | | |
| | | Rent paid to the Inter-Lakes School District for office space | | |
| | | Total | | \$2,000 |
| 30 | 500442 | Equipment Leases | | |
| | | Postage Meter and Envelope Stuffer \$1,101.60 annually | 1,102 | |
| | | Total | | \$1,102 |
| 31 | 500520 | Insurance | | |
| | | Primex Property & Liability | 500 | |
| | | Total | | \$500 |
| 32 | 500531 | Telephone | | |
| | | 2 Mobile telephones : 1 each for Superintendent and Business Administrator | 1,500 | |
| | | Total | | \$1,500 |
| 33 | 500534 | Postage | | |
| | | Mailings to School Boards/Accounts Payable/Payroll/misc. | | |
| | | Total | | \$3,000 |
| 34 | 500540 | Advertising | | |
| | | Newspaper - Job Openings, Child Find, Etc. | 500 | |
| | | Edjobs.com | 850 | |
| | | Total | | \$1,350 |

| Line # | Account Number | Description | | |
|--------|----------------|---|-------|----------|
| 35 | 500550 | Printing & Binding | | |
| | | Binding of historical documents (annual reports) and misc. printing as needed | 350 | |
| | | Total | | \$350 |
| 36 | 500582 | Staff Development/Training | | |
| | | Professional development for admin and staff through NH School Administrators Association, the Local Government Center, the Department of Education, the Department of Labor, Munis trainings, Munis Conference and coursework. | | |
| | | Total | | \$9,000 |
| 37 | 500585 | Mileage Reimbursement | | |
| | | In & Out of district mileage at IRS rate (5 year average) | 2,500 | |
| | | Total | | \$2,500 |
| 38 | 500610 | Supplies | | |
| | | printer toners/cartridges/copier paper/pencils/pens/highlighters/paper clips/staples/note pads/file folders and hanging files color coded/misc office supplies | | |
| | | Total | | \$6,500 |
| 39-42 | | Books/Software/Furniture & Fixtures | | |
| | | Professional books/subscriptions/non capital software/new or replacement fixtures and furniture | | |
| | | Total | | \$0 |
| 43 | 500738 | Replacement Equipment | | |
| | | Relay 2500 (check/paper folding envelope stuffer machine) | 6,879 | |
| | | Postage Machine | 3,230 | |
| | | Total | | \$10,109 |
| 44 | 500810 | Dues & Fees | | |
| | | NH School Administrators Association Dues (MM and AD) | 3,500 | |
| | | Society of Human Resources Management | 189 | |
| | | NH School Administrators Association SpEd Support Center | 300 | |
| | | NH Association of School Business Officials | 200 | |
| | | ASCD/NHASCD | 150 | |
| | | Lakes Region Superintendents Association(MM) | 75 | |
| | | Notary Fees | 75 | |
| | | Benefit Strategies Administration Fees | 228 | |
| | | Total | | \$4,717 |

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SAU Benefits Overview

Last revised July 1, 2023~~4~~

Effective date July 1, 2007

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Definitions

Immediate family shall be defined as: grandparents, parents, siblings, children, spouse, and the same relation of the spouse, a former *in loco parentis*, a legally recognized partner or any other member of the family unit for whom the employee is acting *in loco parentis* and is living in the household of the employee.

Personal days shall be defined as time needed for activities of a personal nature that cannot be undertaken outside the workday.

Full-time employee shall be defined as an employee of the SAU who regularly works 35 or more hours per week and 260 or more days per year.

Part-time employee shall be defined as an employee of the SAU who is not a full-time employee.

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Claims

The benefits outlined will be reviewed and updated annually by the Superintendent and presented to the SAU Board for final approval. Individual benefits are subject to the interpretation and often the prior approval of the Superintendent of Schools and may be revised and updated at any time.

This benefit outline serves as a template and may be superseded by an individual contract. When there is no written contract describing any specific benefit, this overview will serve as the benefit.

Health Insurance

- 1) The SAU is working towards an employer/employee health care cost share of 80%/20%.
- 2) In lieu of SAU-provided health insurance and when the employee provides proof of health insurance, an opt-out cash payment equal to 50% of a single Access Blue New England R10/25/40 M10/40/70 will be allotted.

| Plan Option | Employee Contribution | SAU Contribution |
|--|-----------------------|------------------------|
| Anthem Access Blue New England AB20 – R10/25/40 M10/40/70 | 16.5% | 83.5% |
| Anthem Access Blue New England Site of Service with Deductible (\$3,000/person) ABSOS25/50 3KDED – R10/25/40 M10/40/70 | 0% | 100%, plus \$1,500 HRA |

Part-time employees will not receive any health insurance benefit, but are available to obtain health insurance at full cost.

Dental Insurance

For all full-time, full-year employees the SAU will pay 90% of a single, two-person or family plan premium.

Part-time employees may obtain coverage at their own cost.

Healthcare Flexible Spending Account

To the degree allowable under Section 125 of the IRS Code, full-time employees will be allowed to designate a portion of their salary to be deducted for the purpose of paying out of pocket health care expenses. Claims for Healthcare FSA's must have a date of service provided that coincides with the benefit plan year (July 1st-June 30th). On the last day of the plan year, any balance in the employee's Healthcare FSA up to the maximum allowed, is rolled over into the new plan year. At the end of the plan year there is a 90-day runout period that allows the employee to submit claims that were incurred during the prior plan year. Once designated, unused money may not be reclaimed by the employee.

Dependent Care Flexible Spending Account

To the degree allowable under Section 125 of the IRS Code, full-time employees will be allowed to designate a portion of their salary to be deducted for the purpose of paying child or adult care expenses. Claims for Dependent Care FSA's must have a date of service provided that coincides with the benefit plan year (July 1st-June 30th). All claims for a benefit year shall be submitted no later than September 30th after that benefit year ends. Once designated, unused money may not be reclaimed by the employee.

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New Hampshire Retirement System

The SAU will enroll all full-time employees in the New Hampshire Retirement System (NHRS).

Life Insurance

The SAU will provide a term life insurance policy to full-time employees as defined below:

SAU Staff - \$10,000 term

Administrators - \$50,000 term

Assistant Superintendent and Superintendent - \$50,000 term plus 3x salary 20 year term

Policy premiums are not to exceed \$2,000 per employee.

Long-Term Disability Insurance

The SAU will provide full-time, full-year employees long-term disability insurance providing 66% of basic monthly earnings not to exceed a maximum monthly benefit of \$6,000 following a ninety (90) day waiting period.

Paid Vacation Days

SAU Staff

The SAU will offer full-time, full-year staff paid vacation days, which will be taken with prior approval of the Supervisor. These days will accumulate at a rate of 5/6 day per month for the first five years. On the anniversary of the fifth year, the rate will be 1.25 days per month. On the anniversary of the tenth year, the rate will be 1.67 days per month.

Vacation days are none cumulative. No more than five (5) days of vacation may be carried over from one year to the next. No pay will be granted in lieu of vacation.

SAU Administrators

The SAU will offer the administrators twenty-two (22) paid vacation days, which will be taken with prior approval of the Superintendent. Annual vacation leave is non-cumulative. No more than five (5) days of vacation may be carried over from one year to the next. No pay will be granted in lieu of vacation.

Paid Holidays

The SAU will offer full-time, full-year employees thirteen (13) paid holidays in accordance with the SAU Holiday calendar.

Paid Personal Days

The SAU will offer employees three (3) days of personal leave annually with prior approval of the Superintendent. Personal days may be used for activities of a personal nature that cannot be undertaken outside the workday. The Superintendent normally shall deny the request when the leave is to be used for vacation or recreational purposes or to avoid traveling on weekends or holidays. Annual personal leave is non-cumulative. No pay will be granted in lieu of personal time.

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Paid Sick Days

The SAU will offer fifteen (15) days sick leave annually, cumulative to 100 days maximum, at any time during the year. No pay will be granted in lieu of sick time.

Paid Bereavement Days

The SAU will offer five (5) days of bereavement leave, as approved by the Supervisor, for death in the immediate family.

Paid Professional Dues

SAU administrators and accountant shall receive full membership in one (1) local, one (1) state and one (1) national professional administrative association of the professional employee's choice, as allowed by budget considerations.

Paid Professional Development

The SAU shall reimburse full-time, full-year employees the tuition for one course per year at the in-state Plymouth State University rate for graduate level courses. The employee must receive a minimum grade of a B (3.0). If the employee fails to receive the minimum grade requirement he or she will not be reimbursed by the SAU.

If additional funds are available in this line at the end of the year, the employee may request consideration for additional reimbursement.

Paid professional development funds are to be used by the employee in those situations where the Supervisor directs him/her to be in attendance.

Travel Reimbursement

All travel will be reimbursed at the Federal government mileage rate, as documented.

Retiree Health Benefits

The SAU will provide this benefit to:

- Employees who were employed as of July 1, 2007, have attained the minimum age of 55 and completed 10 years of service shall be eligible for this benefit.

Employees who were not employed by the SAU as of July 1, 2007, shall not be eligible for any health retirement benefit.

Employees must be employed by the SAU at the time of retirement, qualify for SAU contribution to the health plan, and be actively enrolled in the health plan.

The 10 years of service may be combined through employment in the SAU and Inter-Lakes and/or Ashland School Districts.

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The health provider plan will be the same as that of active employees. The co-pay requirements will be the same as for active employees.