

SAU #2
Budget Public Hearing and Board Meeting
Humiston Building – Conference Room
103 Main Street, Meredith, NH
December 10, 2024 @ 5:00 PM

AGENDA

- I. CALL TO ORDER
- II. PLEDGE OF ALLEGIANCE
- III. RECORD ROLL

Members Present:

Members Absent:

Others Present:

- IV. PUBLIC HEARING

Public Input on the Proposed SAU #2 Budget for Fiscal Year 2025-2026
(Attachment #1)

Chair will call the Public Hearing to Order *Time:* _____

Public Input/Comment

Chair will close the Public Hearing *Time:* _____

- V. MINUTES

- A. November 18, 2024 Board Meeting & Budget Work Session Minutes (Action Item)
Mrs. Moriarty
(Attachment #2)

Motion to approve the minutes of the Regular Meeting/Budget Work Session of November 18, 2024.

Moved by: _____ Second: _____

Vote: _____

- VI. COMMUNICATIONS / CORRESPONDENCE

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

- VII. BOARD BUSINESS

- A. SAU #2 Benefits Overview (Action Item) Mrs. Moriarty, Mrs. Dolloff
(Attachment #3)

Motion to approve the SAU #2 Benefits Overview as presented beginning July 1, 2025.

Moved by: _____ Second: _____

Vote: _____

- B. SAU #2 Budget for Fiscal Year 2025-2026 (Action Item) Mrs. Moriarty

Motion to approve the SAU #2 Budget for Fiscal Year 2025-2026 totaling \$_____.

Moved by: _____ Second: _____

Vote: _____

- C. Proposed May Meeting Date – Tuesday, May 20, 2025 (Discussion Item) Mrs. Moriarty

VIII. ADDITIONAL BUSINESS

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

IX. ANNOUNCEMENTS

A. **Tuesday, January 7, 2025**

Ashland School Board @ Ashland Elementary School, Heffernan Media

- Policy Review Committee Meeting – **5:30 p.m.**
- Regular School Board Meeting – **6:00 p.m.**

B. **Tuesday, January 14, 2025**

Inter-Lakes School Board @ Humiston Building Conference Room

- Regular School Board Meeting – Non-Public Session – **5:30 p.m.**
- Regular School Board Meeting – Public Session – **6:00 p.m.**

X. ADJOURNMENT (Action Item)

Motion to adjourn the meeting at _____ p.m.

Moved by: _____ Second: _____

Vote_____

To: SAU Board
 From: Mary Moriarty, Superintendent
 Date: December 3, 2024
 Re: 2025/2026 Budget

December 10th at 5:00 p.m. – SAU #2 Public Hearing – Humiston Building

The SAU manages 3 separate budgets with the current appropriations, open grants and food service totaling \$44,146,034. There are close to 440 people, including coaches, substitutes and regular contracted service providers and about 140 retired employees served by the SAU. There are 3 Boards – 1 SAU Board and 2 School Boards as well as 3 bargaining units and 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 10 staff members, 3 have been in their roles for less than six months and 4 either close to a year or just over a year. This means we are in a teaching and learning phase of our collective work.

- Rebecca “Becky” Stopyra, Accounting Specialist – Started September 2024
- Karen Koch, Human Resource Coordinator – Started June 2024
- Destiny Medici, Accounting Specialist – Started June 2024
- Sarah Briggs, Administrative Assistant – Started November 2023
- Kayla Allen, Accountant – Started September 2023; worked previously for SAU #2 in different a position for 6 years
- Lisa Holiday, Director of Student Services – Started July 2023
- Ashley Dolloff, Business Administrator – Started New Role July 2023; consecutively worked for SAU #2 since July 2004
- Heather Bullimore, Executive Administrative Assistant – Started January 2023
- Christine Taggett, Federal Funds Specialist – Started August 2020
- Mary Moriarty, Superintendent – Started July 2016

Proposed 25/26 SAU Budget

The proposed SAU general fund has an increase of \$27,755 which is 1.92% increase from last year’s adopted total general fund. Below is a summary of areas with greater increases/decreases.

Budget Area	Adopted 24/25 Budget	Proposed 25/26 Budget	Difference
Salary only	\$839,773	\$877,559	Increase \$37,786
Healthcare & Dental (Current Staff)	\$208,145	\$202,229	Decrease \$5,916*
Healthcare & Dental Retirees	\$59,301	\$49,961	Decrease \$9,341
NHRS-E (NH Retirement Employee); this was under budgeted in 24/25	\$78,782	\$93,200	Increase \$14,418
Replacement Equipment	\$10,109 (postage & folding machine)	\$0	Decrease \$10,109
Total			Increase \$26,947

***SAU Current Staff Health Insurance**

Currently for 2024/2025, SAU staff health insurance cost share is 16.50% (employee)/83.50% (employer) for the AB20 Plan, which has been our “driver” plan; the other health insurance offer to staff at 100% employer paid is considered a high deductible plan. The AB20 Plan has increased by 16.1% for next year and the high deductible plan has increased by 27.6%. In an effort to control costs, while still providing a competitive health insurance option, proposed for the 2025 – 2026 budget is changing the “driver” health insurance plan to ABSOS\$1KDED with a 10% (employee)/90% (employer) cost share and provide an Health Reimbursement Account (HRA) with \$500 (single), \$1,000 (2 person), and \$1,500 (family), this change when compared to maintaining what is in place for 2024/2025 has a savings of approximately \$15,000. Also, proposed is continue to offer the AB20 Plan to employees, but only pay what the equivalent amount is for the ABSOS\$1KDED.

School Administrative Unit #2									
Central Office Budget Worksheet			DRAFT						
Proposed Budget 2025/2026									
								Change from 24/25	
Line #	Account Number	Description	Adopted 2023/2024	From FY 2022/2023	Expended 2023/2024	Adopted 2024/2025	Proposed 2025/2026	Increase/ (Decrease)	% Change
	11023201	Executive & General SAU Administration							
1	500100	Superintendent	140,000		140,000	147,000	151,410	4,410	3.00%
2	500102	Assistant Superintendent	138,500		23,083	-	-	-	0.00%
3	500103	Business Administrator	-		115,000	120,750	125,580	4,830	4.00%
4	500107	Director of Student Services	115,000		115,000	120,750	125,580	4,830	4.00%
5	500112	Accountant	-		60,192	70,350	78,000	7,650	10.87%
6	500113	Business Office Staff	171,005		171,203	189,995	181,883	(8,112)	-4.27%
7	500114	Human Resources Coordinator	90,000		46,127	63,003	74,880	11,877	18.85%
8	500115	Administrative Support	102,648		95,888	111,925	119,226	7,301	6.52%
9	500118	Treasurer	1,000		1,000	1,000	1,000	-	0.00%
10	500123	Part Time Professional Support	51,000		39,146	20,000	20,000	-	0.00%
11	500124	Recognition of Service	41,000		66,431	-	-	-	0.00%
12	500210	Retirees Health & Dental Insurance	48,056		50,625	59,301	49,961	(9,341)	-15.75%
13	500211	Health Insurance	166,754		168,829	196,411	189,908	(6,502)	-3.31%
14	500212	Dental Insurance	11,953		11,279	11,734	12,321	587	5.00%
15	500213	Life Insurance	3,188		656	2,306	2,306	-	0.00%
16	500214	Long Term Disability Insurance	2,770		3,097	3,041	3,199	158	5.19%
17	500220	FICA	62,798		64,615	62,582	64,921	2,339	3.74%
18	500231	NHRS-E	92,546		95,335	78,782	93,200	14,418	18.30%
19	500232	NHRS-T	22,586		22,586	23,715	24,149	434	1.83%
20	500250	Unemployment Comp. Ins.	500		500	500	516	16	3.20%
21	500260	Workers Compensation Ins.	1,599		1,599	1,636	1,944	308	18.83%
22	500290	Other Employee Benefits	850		142	-	-	-	0.00%
23	500318	Legal Fees	400		165	400	400	-	0.00%
24	500320	Audit	7,250		5,225	7,250	7,250	-	0.00%
25	500330	Software Support Contract	55,991		53,113	58,791	61,731	2,940	5.00%
26	500331	Other Support Contracts	4,683		12,901	4,683	4,683	-	0.00%
27	500430	Repairs	300		671	300	300	-	0.00%
28	500441	Rent	2,000		2,000	2,000	2,000	-	0.00%
29	500442	Equipment Lease	720		720	1,102	1,102	-	0.00%
30	500520	Insurance	500		500	500	500	-	0.00%
31	500531	Telephone	1,250		1,236	1,500	1,500	-	0.00%
32	500534	Postage	3,000		3,000	3,000	3,000	-	0.00%
33	500540	Advertising	1,350		3,489	1,350	1,350	-	0.00%
34	500550	Printing & Binding	350		-	350	350	-	0.00%
35	500582	Staff Development/Trainings	9,000		474	9,000	9,000	-	0.00%
36	500585	Mileage Reimbursement	2,500		943	2,500	2,000	(500)	-20.00%
37	500610	Supplies	6,500		6,909	6,500	6,500	-	0.00%
38	500640	Books	-			-	-	-	0.00%
39	500650	Miscellaneous Software	-			-	-	-	0.00%
40	500731	New Equipment	-			-	-	-	0.00%
41	500737	Replacement Furniture	-			-	-	-	0.00%
42	500738	Replacement Equipment	-			10,109	-	(10,109)	-100.00%
43	500810	Dues & Fees	4,717		3,673	4,717	4,939	222	4.71%
44		Total General Fund	1,364,264	-	1,387,352	1,398,832	1,426,587	27,755	1.98%
45									
46		Federal Funds							
47		IDEA/Preschool/Other Grants	50,000			50,000	50,000	-	0.00%
48		Federal Total	50,000			50,000	50,000	-	0.00%
49									
50		Total Appropriations General Fund & Federal Fund	1,414,264			1,448,832	1,476,587	27,755	1.92%

School Administrative Unit #2									
Central Office Budget Worksheet			DRAFT						
Proposed Budget 2025/2026									
								Change from 24/25	
Line #	Account Number	Description	Adopted 2023/2024		Actual 2023/2024	Adopted 2024/2025	Proposed 2025/2026	Increase/ (Decrease)	% Change
1		Revenue	Budget		Actual	Budget	Budget		
2		Federal Funds	50,000		50,000	50,000	50,000	-	0.00%
3		Indirect Costs	60,000		55,103	40,000	40,000	-	0.00%
4		Interest Earned	500		780	500	500	-	0.00%
5									
6		Other Income	-		-	-	-	-	
7		Fund Balance	-		-	-	-	-	
8		Total Revenue	110,500		105,882	90,500	90,500	-	0.00%
9									
10		Assessment							
11		Total Appropriations	1,414,264		1,414,264	1,448,832	1,476,587	27,755	1.92%
12		Total Revenue	110,500		105,882	90,500	90,500	-	0.00%
13		Encumbrances							
14		General Fund Assessment	1,303,764		1,308,382	1,358,332	1,386,087	27,755	2.04%
15		Fund Balance			(4,618)				
16		Net Assessment	1,303,764		1,303,764	1,358,332	1,386,087	27,755	2.04%

School Administrative Unit #2 - Central Office
Supporting Data for Budget
Budget Worksheet 2025/2026

DRAFT

Line #	Account Number	Description		
1	500100	Superintendent	Total	\$151,410
2	500102	Assistant Superintendent	Total	\$0
3	500103	Business Administrator	Total	\$125,580
4	500107	Director of Student Services	Total	\$125,580
5	500112	Accountant	Total	\$78,000
6	500113	Accounting Specialist	60,570	
		Accounting Specialist	51,917	
		Federal Funds Specialist	64,397	
		Extra Hours/Overtime	5,000	
		Total		\$181,883
7	500114	Human Resources Coordinator	Total	\$74,880
8	500115	Administrative Support	59,613	
		Administrative Support	59,613	
		Total		\$119,226
9	500118	Treasurer Appointed by the board each year	Total	\$1,000
10	500123	Part Time Professional Support	20,000	
		Total		\$20,000
11	500124	Recognition of Service	Total	\$0
12	500210	Retirees Health & Dental		
		Health	46,588	
		Dental	3,373	
		Total		\$49,961
13	500211	Health Insurance	Total	\$189,908
14	500212	Dental Insurance	Total	\$12,321

Line #	Account Number	Description		
15	500213	Life Insurance Administrative/Professional Support	2,180 126	
			Total	\$2,306
16	500214	Disability Insurance Long term disability		
			Total	\$3,199
17	500220	FICA Federal Insurance Contributions Act Provides Social Security benefits 6.2% and an additional 1.45% for Medicare		
			Total	\$64,921
18	500231	NHRS New Hampshire Retirement System 12.75% of wages for employees and 19.23% for		
19		teachers		
			Total Employees	\$93,200
			Total Teachers	\$24,149
20	500250	Unemployment Comp. Ins.		
			Total	\$516
21	500260	Workers Compensation Ins.		
			Total	\$1,944
22	500290	Other Employee Benefits TSA per contract/Retirement Benefit		
			Total	\$0
23	500318	Legal Fees As needed legal services		
			Total	\$400
24	500320	Audit Yearly Independent Audit		
			Total	\$7,250

Line #	Account Number	Description		
25	500330	Software Support Contracts Munis SAAS Hosting Service estimated 5% increase	61,731	
		Total		\$61,731
26	500331	Other Support Northeast Record Retention\Shredding Computer consultant - Cabot O'Brien - Services as needed	683 4,000	
		Total		\$4,683
27	500430	Repairs General repairs as needed in the office		
		Total		\$300
28	500441	Rent Rent paid to the Inter-Lakes School District for office space		
		Total		\$2,000
29	500442	Equipment Leases Postage Meter and Envelope Stuffer \$1,101.60 annually	1,102	
		Total		\$1,102
30	500520	Insurance Primex Property & Liability	500	
		Total		\$500
31	500531	Telephone 2 Mobile telephones : 1 each for Superintendent and Business Administrator	1,500	
		Total		\$1,500
32	500534	Postage Mailings to School Boards/Accounts Payable/Payroll/misc.		
		Total		\$3,000
33	500540	Advertising Newspaper - Job Openings, Child Find, Etc. Edjobs.com	500 850	
		Total		\$1,350

Line #	Account Number	Description		
34	500550	Printing & Binding		
		Binding of historical documents (annual reports) and misc. printing as needed	350	
		Total		\$350
35	500582	Staff Development/Training		
		Professional development for admin and staff through NH School Administrators Association, the Department of Education, the Department of Labor, Munis trainings, Munis Conference, HealthTrust, Primex and coursework.		
		Total		\$9,000
36	500585	Mileage Reimbursement		
		In & Out of district mileage at IRS rate	2,000	
		Total		\$2,000
37	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
38-41		Books/Software/Furniture & Fixtures		
		Professional books/subscriptions/non capital software/new or replacement fixtures and furniture		
		Total		\$0
42	500738	Replacement Equipment		
		Total		\$0
43	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	
		Voya Administration Fees	450	
		Total		\$4,939

School Administrative Unit #2
2025/2026 Budget Assessment Allocation

Public Hearing Draft

DISTRICT	2023 EQUALIZED VALUATION	VALUATION PERCENT	23/24 PUPIL A.D.M.	PUPIL PERCENT	AVERAGE OF EQUAL VAL & ADM %S	DISTRICT SHARE
ASHLAND	454,611,880	7.024%	149.45	14.292%	10.658%	\$ 147,730
I-L*	6,017,424,485	92.976%	896.25	85.708%	89.342%	\$ 1,238,357
TOTAL	6,472,036,365	100.00%	1,045.70	100.00%	100.00%	\$ 1,386,087

	24/25 Budget	25/26 Budget	INC/DEC	%	Estimated Tax Impact
ASHLAND	153,418	147,730	\$ (5,688)	-3.71%	-\$0.0125
I-L	1,204,914	1,238,357	\$ 33,443	2.78%	\$0.0061
TOTAL	1,358,332	1,386,087	\$ 27,755	2.04%	

* Inter-Lakes

Center Harbor	963,759,490
Meredith	4,218,151,736
Sandwich	835,513,259
	6,017,424,485

Net Assessed Valuation - Locally Assessed Values		
Ashland	454,971,865	2024
Inter-Lakes	5,493,199,075	2024

Net Assessed Valuation History

	2018	2019	2020	2021	2022	2023	2024
Center Harbor	432,114,187	434,430,837	437,782,421	440,920,291	754,992,199	761,036,317	766,067,905
Meredith	1,936,858,689	1,956,399,890	2,302,685,480	2,330,415,957	2,355,818,734	3,850,478,052	3,911,869,779
Sandwich	400,553,774	444,694,605	447,172,191	451,791,070	454,944,124	456,657,988	815,261,391
Total	2,769,526,650	2,835,525,332	3,187,640,092	3,223,127,318	3,565,755,057	5,068,172,357	5,493,199,075

Allocation History

	19/20 Budget	20/21 Budget	21/22 Budget	22/23 Budget	23/24 Budget	24/25 Budget
	AVERAGE OF EQUAL VAL & ADM %S	AVERAGE OF EQUAL VAL & ADM %S	AVERAGE OF EQUAL VAL & ADM %S	AVERAGE OF EQUAL VAL & ADM %S	AVERAGE OF EQUAL VAL & ADM %S	AVERAGE OF EQUAL VAL & ADM %S
Ashland	9.817%	10.394%	10.288%	10.053%	10.658%	11.295%
Inter-Lakes	90.183%	89.606%	89.712%	89.948%	89.342%	88.705%

SAU #2 BOARD MEETING
Ashland Elementary School – Cafeteria
16 Education Drive, Ashland NH
November 18, 2024 @ 6:00 PM

AGENDA

- I. CALL TO ORDER
Chair Billings called the meeting to order at 6:04 p.m.
- II. PLEDGE OF ALLEGIANCE
- III. RECORD ROLL
- | | |
|---|---|
| Members Present:
Mr. Mark Billings, Chair
Mr. Duncan Porter-Zuckerman, Vice-Chair
Mrs. Jennifer Foote, Secretary
Mr. Jesse Farris
Mr. Stephen Felton
Mr. Charley Hanson
Mr. Stephen Heath
Mr. Jim Locke
Mrs. Nancy Starmer
Mr. Edward Twaddell III | Administrators Present:
Mrs. Mary Moriarty, Superintendent
Mrs. Ashley Dolloff, Business Administrator |
|---|---|
-
- | | |
|--|------------------------|
| Members Absent (with notice):
Mrs. Sandra Coleman
Mrs. Siobhán Connelly | Others Present: |
|--|------------------------|
- PUBLIC COMMENT – *Opened at 6:05 p.m.*
- IV. MINUTES
- A. SAU #2 Board Meeting – May 28, 2024**
Mr. Twaddell III moved, seconded by Mr. Porter-Zuckerman, to approve the minutes of the SAU #2 Board Meeting of May 28, 2024.
- The motion carried 9-0-1, with Mrs. Foote abstaining.
- V. CORRESPONDENCE
- A. Secretary of the SAU #2 Board**
None.
- B. Members of the SAU #2 Board**
None.
- VI. NEW BUSINESS
- A. Annual Report**
Mrs. Dolloff presented the 2023/2024 Annual Report for the Board’s review. Discussion ensued.

Mr. Hanson asked if the SAU is fully staffed. Mrs. Moriarty responded yes. Mr. Twaddell III asked for a breakdown of staffing. Mrs. Moriarty shared a staffing breakdown with the Board.

B. 2025-2026 SAU #2 Proposed Budget

The proposed SAU general fund has an increase of \$32,755 which is a 2.35% increase from last year's adopted total General Fund.

For the 2024/2025 School Year, the SAU staff health insurance cost share is 16.5% for employees and 83.5% for the AB20 Plan, with the high deductible plan fully employer-paid. The AB20 Plan increased by 16.1%, and the high deductible plan by 27.6%. To control costs, the 2025/2026 budget proposes shifting the "driver" plan to ABSOS\$1KDED with a 10% employee/90% employer share, plus Health Reimbursement Accounts (HRAs) for staff to cover 50% of the deductible. This change would save around \$15,000. The AB20 Plan would still be available, but the SAU would only cover the equivalent cost of the ABSOS\$1KDED plan.

Mr. Hanson moved, seconded by Mr. Porter-Zuckerman, to approve the SAU #2 Budget as presented in the amount of \$1,476,587 for the December 10, 2024 Public Hearing.

The motion carried 10-0.

VII. ADDITIONAL BUSINESS

A. Members of the SAU #2 Board

None.

B. Members of the Administration

Mrs. Moriarty reported that all schools in SAU #2 are considered in good standing for federal accountability.

VIII. PUBLIC COMMENT – *Closed at 6:39 p.m.*

IX. ANNOUNCEMENTS

A. Tuesday, December 3, 2024

Ashland School Board @ Ashland Elementary School – Heffernan Media Center

- Ashland School Board Regular Meeting – **5:00 p.m.**

B. Tuesday, December 10, 2024

SAU #2 Board @ Humiston Building – Conference Room

- SAU #2 Public Hearing – **5:00 p.m.**

Inter-Lakes School Board @ Humiston Building – Conference Room

- Inter-Lakes School Board Regular Meeting – **5:30 p.m.**

XIII. ADJOURNMENT

Mr. Porter-Zuckerman moved, seconded by Mr. Locke, to adjourn the meeting at 6:39 p.m.

The motion carried 10-0.

The meeting adjourned at 6:39 p.m.

*Respectfully submitted,
Heather Bullimore, Recording Secretary*

DRAFT

SAU Benefits Overview

Last revised July 1, 2024-2025

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.

DRAFT

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%.~~ **The SAU will offer health insurance at the following employer/employee cost share.**
- 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~~ **ABSOS20/40 \$1KDED** will be allotted.

Plan Option	Employee Contribution	SAU Contribution
Anthem Access Blue New England AB20 – R10/25/40 M10/40/70	16.5% Remaining Balance	83.5% 90% of ABSOS20/40 \$1KDED
Anthem Access Blue New England Site of Service with Deductible (\$1,000/person) ABSOS20/40 \$1KDED – R10/25/40 M10/40/70	10%	90%, plus HRA \$500 (S), \$1,000 (2-P), \$1,500 (F)
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.~~ **Part-time employees are eligible for health insurance benefits; however, they must cover the full cost of the coverage.**

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.

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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.

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

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 **ten (10)** 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~~ **fifteen (15) days**. On the anniversary of the tenth year, the rate will be ~~1.67 days per month~~ **twenty (20) days**.

Vacation days are 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.

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.

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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.

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, accountant, **and human resources coordinator** 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.

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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.

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.