

SAU #2
PUBLIC HEARING and BOARD MEETING
Ashland Elementary School – Cafeteria
This is a Physically In-Person Meeting with a Google Meet remote option
<https://meet.google.com/loi-stgx-jxq>
December 16, 2021 @ 6:00 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 2022-2023
(Attachment #1)

Chairman will call the Public Hearing to Order Time:
Public Input/Comment
Close Public Hearing Time:

V. MINUTES

- A. Board Meeting & Budget Work Session (Action Item) Mrs. Moriarty, Superintendent (NOTE: Minutes will be hand carried to the meeting)

Motion to approve the minutes of the Regular Meeting/Budget Work Session of December 8, 2021.

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. Approval of the SAU #2 Budget for Fiscal Year 2022-2023 (Action Item) Mr. Billings, Chair (Attachment #1)

Motion to approve the SAU #2 Budget for Fiscal Year 2022-2023 as presented.

Moved by: _____ Second: _____
Vote: _____

VIII. ADDITIONAL BUSINESS

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

IX. ANNOUNCEMENTS

A. **Tuesday, January 4, 2022**

Ashland School Board at Ashland Elementary School, Heffernan Media

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

B. **Tuesday, January 11, 2022**

Inter-Lakes School Board @ Inter-Lakes Middle/High School Auditorium

Public Access via Live Stream

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

C. **Tuesday, May 17, 2022**

SAU #2 Board Meeting @ location TBD

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

X. NON-PUBLIC SESSION

Personnel, R.S.A. 91-A:3 II (a)(c)

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.

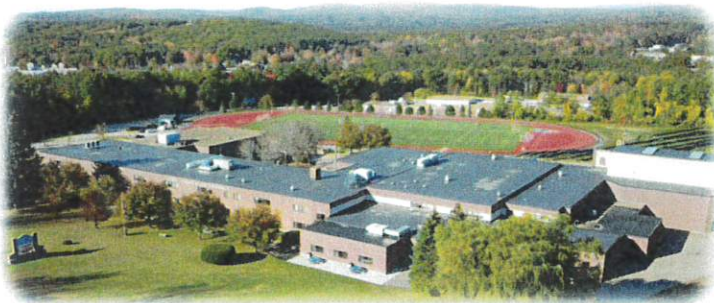
Moved by: _____ Second: _____

Vote _____



SCHOOL ADMINISTRATIVE UNIT #2
PUBLIC HEARING ON THE
2022-2023 BUDGET
DECEMBER 16, 2021

*Proudly serving the Communities of
Ashland, Center Harbor, Meredith and Sandwich*



School Administrative Unit #2
 Central Office Budget Worksheet
 Budget 2022/2023

Public Hearing Draft

Line #	Account Number	Description	Adopted	From FY	Expended	Adopted	Proposed	Change from 21/22	
			2020/2021	2019/2020	2020/2021	2021/2022	2022/2023	Increase/ (Decrease)	% Change
11023201 Executive & General SAU Administration									
1	500100	Superintendent	126,000		126,000	128,394	133,311	4,917	3.83%
2	500102	Assistant Superintendent	124,510		124,510	126,876	131,735	4,859	3.83%
3	500107	Director of Student Services	102,000		102,000	103,938	107,919	3,981	3.83%
4	500113	Business Office Staff	137,280		134,806	141,419	160,202	18,783	13.28%
5	500113	Business Office Staff Over-Time				5,000	5,000	-	0.00%
6	500114	Human Resources Director	73,226		73,226	75,423	81,563	6,140	8.14%
7	500115	Administrative Support	62,996		62,996	64,886	112,091	47,205	72.75%
8	500118	Treasurer	750		750	750	750	-	0.00%
9	500119	Merit	2,600				6,000	6,000	
10	500123	Part Time Professional Support	35,000		33,791	45,000	51,000	6,000	13.33%
11	500210	Retirees Health & Dental Insurance	34,374		35,272	38,131	39,053	922	2.42%
12	500211	Health Insurance	118,174		121,873	136,818	162,935	26,117	19.09%
13	500212	Dental Insurance	8,693		9,272	9,929	12,256	2,327	23.44%
14	500213	Life Insurance	3,651		1,217	3,651	3,679	28	0.77%
15	500214	Long Term Disability Insurance	2,456		2,742	2,441	2,702	261	10.71%
16	500220	FICA	51,778		48,239	54,905	57,920	3,015	5.49%
17	500231	NHRS-E	59,055		58,434	76,732	88,753	12,021	15.67%
18	500232	NHRS-T	18,156		18,156	21,440	22,685	1,245	5.80%
19	500250	Unemployment Comp. Ins.	504		283	500	504	4	0.80%
20	500260	Workers Compensation Ins.	1,865		1,568	1,539	1,539	-	0.00%
21	500290	Other Employee Benefits	850		850	850	850	-	0.00%
22	500318	Legal Fees	400		102	400	400	-	0.00%
23	500320	Audit	7,250		7,250	7,250	7,250	-	0.00%
24	500330	Software Support Contract	48,796		49,302	50,782	53,325	2,543	5.01%
25	500331	Other Support Contracts	2,500		4,911	2,500	4,000	1,500	60.00%
26	500430	Repairs	300		1,162	300	300	-	0.00%
27	500441	Rent	2,000		2,000	2,000	2,000	-	0.00%
28	500442	Equipment Lease	720		720	720	720	-	0.00%
29	500520	Insurance	500		500	500	500	-	0.00%
30	500531	Telephone	1,735		1,660	1,692	1,692	-	0.00%
31	500534	Postage	3,000		2,500	3,000	3,000	-	0.00%
32	500540	Advertising	1,500		250	1,000	1,000	-	0.00%
33	500550	Printing & Binding	250					-	
34	500582	Staff Development/Trainings	9,000		930	9,000	9,000	-	0.00%
35	500585	Mileage Reimbursement	5,000		1,174	5,000	5,000	-	0.00%
36	500610	Supplies	6,500	399	6,261	6,500	6,500	-	0.00%
37	500640	Books						-	
38	500650	Miscellaneous Software						-	
39	500731	New Equipment			2,100			-	
40	500737	Replacement Furniture						-	
41	500738	Replacement Computers						-	
42	500810	Dues & Fees	4,956		4,304	4,539	4,539	-	0.00%
43	Total General Fund		1,058,325	399	1,041,111	1,133,805	1,281,673	147,868	13.04%
44									
45	Federal Funds								
46		IDEA/Preschool	225,000			225,000	225,000	-	0.00%
47	Federal Total		225,000			225,000	225,000	-	0.00%
48									
49	Total Appropriations General Fund & Federal Fund		1,283,325			1,358,805	1,506,673	147,868	10.88%

School Administrative Unit #2
 Central Office Budget Worksheet
 Budget 2022/2023

Public Hearing Draft

Account		Adopted	From FY	Expended	Adopted	Proposed	Change from 21/22		
Line #	Number	Description	2020/2021	2019/2020	2020/2021	2021/2022	2022/2023	Increase/ (Decrease)	% Change
Account		Adopted			Adopted	Proposed	Change from 20/21		
Line #	Number	Description	2020/2021	Actual 2020/2021	2021/2022	2022/2023	Increase/ (Decrease)	% Change	
1	Revenue		Budget	Actual	Budget	Budget			
2		Federal Funds	225,000	225,000	225,000	225,000	-	0.00%	
3		Indirect Costs	35,000	50,368	35,000	50,000	15,000	42.86%	
4		Interest Earned	250	114	500	500	-	0.00%	
5									
6		Other Income							
7		Fund Balance	30,000	14,768					
8		Total Revenue	290,250	290,250	260,500	275,500	15,000	5.76%	
9									
10	Assessment								
11		Total Appropriations	1,283,325	1,283,325	1,358,805	1,506,673	147,868	11.52%	
12		Total Revenue	290,250	290,250	260,500	275,500	15,000	5.17%	
		Encumbrance FY21							
13		General Fund Assessment	993,075	993,075	1,098,305	1,231,173	132,868	12.10%	
14		Fund Balance							
15		Net Assessment	993,075	993,075	1,098,305	1,231,173	132,868	12.10%	

Line #	Account Number	Description		
1	500100	Superintendent		
			Total	\$133,311
2	500102	Assistant Superintendent		
			Total	\$131,735
3	500107	Director of Student Services		
			Total	\$107,919
4	500113	3 Business office positions	160,202	
	500113	Extra Hours/Overtime	5,000	
			Total	\$165,202
6	500114	Human Resources Director		
			Total	\$81,563
7	500115	Administrative Support 2 positions		
			Total	\$112,091
8	500118	Treasurer Appointed by the board each year		
			Total	\$750
9	500119	Merit Awarded in July		
			Total	\$6,000
10	500123	Part Time Professional Support Temporary professional support for end of year reports and special projects.		
			Total	\$51,000
11	500210	Retirees Health & Dental Health Dental	36,513 2,539	
			Total	\$39,053
12	500211	Health Insurance (2) Single (3) Two Person Plan (3) Family Plan (1) Opt Out		
			Total	\$162,935
13	500212	Dental Insurance (2) Single (3) Two Person Plan (4) Family Plan		
			Total	\$12,256

Line #	Account Number	Description		
14	500213	Life Insurance Administrative/Professional Support	3,431 248	
			Total	\$3,679
15	500214	Disability Insurance Long term disability (.39 per \$100 of payroll)		
			Total	\$2,702
16	500220	FICA Federal Insurance Contributions Act Provides Social Security benefits 6.2% and an additional 1.45% for Medicare		
			Total	\$57,920
17	500231	NHRS New Hampshire Retirement System 14.06% of wages for employees and 21.02% for teachers		
			Total Employees	\$88,753
			Total Teachers	\$22,685
19	500250	Unemployment Comp. Ins. Not to exceed		
			Total	\$504
20	500260	Workers Compensation Ins. Based on CY 2020 Reported Wages and not to exceed cap		
			Total	\$1,539
21	500290	Other Employee Benefits TSA per contract/Retirement Benefit		
			Total	\$850
22	500318	Legal Fees As needed legal services		
			Total	\$400
23	500320	Audit Yearly Independent Audit		
			Total	\$7,250

Line #	Account Number	Description		
24	500330	Software Support Contracts		
		Munis SAAS Hosting Service estimated 5% increase	53,325	
			Total	\$53,325
25	500331	Other Support		
		Computer consultant - Cabot O'Brien - Services as needed	4,000	
			Total	\$4,000
26	500430	Repairs		
		General repairs as needed in the office		
			Total	\$300
27	500441	Rent		
		Rent paid to the Inter-Lakes School District for office space		
			Total	\$2,000
28	500442	Equipment Leases		
		Postage Meter \$180 per quarter	720	
			Total	\$720
29	500520	Insurance		
		Primex Property & Liability	500	
			Total	\$500
30	500531	Telephone		
		2 Mobile telephones : 1 each for Superintendent and Assistant Superintendent	1,692	
			Total	\$1,692
31	500534	Postage		
		Mailings to School Boards/Accounts Payable/Payroll/misc.		
			Total	\$3,000
32	500540	Advertising		
		Newspaper - Job Openings, Child Find, Etc.	150	
		Edjobs.com	850	
			Total	\$1,000

Line #	Account Number	Description		
33	500550	Printing & Binding		
		Binding of historical documents (annual reports) and misc. printing as needed	-	
		Total		\$0
34	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
35	500585	Mileage Reimbursement		
		In & Out of district mileage at IRS rate (5 year average)	5,000	
		Total		\$5,000
36	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
36-39		Books/Software/Furniture & Fixtures		
		Professional books/subscriptions/non capital software/new or replacement fixtures and furniture		
		Total		\$0
41	500738	Replacement Computers		
		Total		\$0
42	500810	Dues & Fees		
		NH School Administrators Association Dues (MM and TT)	3,300	
		Society of Human Resources Management	189	
		NH School Administrators Association SpEd Support Center	250	
		NH Association of School Business Officials	200	
		ASCD/NHASCD	150	
		Lakes Region Superintendents Association(MM)	75	
		Notary Fees	75	
		Benefit Strategies Administration Fees	300	
		Total		\$4,539

School Administrative Unit #2
2022/2023 Budget Assessment Allocation

Public Hearing Draft

DISTRICT	2020 EQUALIZED VALUATION	VALUATION PERCENT	19/20 PUPIL A.D.M.	PUPIL PERCENT	AVERAGE OF EQUAL VAL & ADM %S	DISTRICT SHARE
ASHLAND	303,422,430	7.920%	163.32	14.167%	11.044%	\$ 135,967
I-L*	3,527,696,495	92.080%	989.46	85.833%	88.956%	\$ 1,095,206
TOTAL	3,831,118,925	100.00%	1,152.78	100.00%	100.00%	\$ 1,231,173

	FY 2022	FY 2023	INC/DEC	%	Estimated Tax Impact
ASHLAND	112,996	135,967	\$ 22,971	20.33%	\$0.0904
I-L	985,309	1,095,206	\$ 109,897	11.15%	\$0.0341
TOTAL	1,098,305	1,231,173	\$ 132,868	12.10%	

* Inter-Lakes

Center Harbor	577,268,010
Meredith	2,446,491,365
Sandwich	503,937,120
TOTAL	3,527,696,495

Net Assessed Valuation		
Ashland	254,167,678	2021
Inter-Lakes	3,223,127,318	2021

	2018	2019	2020	2021
Center Harbor	432,114,187	434,430,837	437,782,421	440,920,291
Meredith	1,936,858,689	1,956,399,890	2,302,685,480	2,330,415,957
Sandwich	400,553,774	444,694,605	447,172,191	451,791,070
Total	2,769,526,650	2,835,525,332	3,187,640,092	3,223,127,318

19/20 Budget	20/21 Budget	21/22 Budget	22/23 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	
9.817%	10.394%	10.288%	11.044%	Ashland
90.183%	89.606%	89.712%	88.956%	Inter-Lakes