SAU #2 BOARD MEETING

Ashland Elementary School – Conference Room
16 Education Drive, Ashland
November 18, 2025 – 5:00 p.m.

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. REORGANIZATION OF THE SAU #2 BOARD *(Attachment #1)*

A. Chair

Motion to elect the Chair of the SAU #2 Board.

Moved by: _____ Second: _____

Vote: _____

VI. MINUTES

A. SAU Board Meeting – May 20, 2025 (Action Item) Mrs. Moriarty *(Attachment #2)*

Motion to approve the minutes of the SAU Board Meeting of May 20, 2025

Moved by: _____ Second: _____

Vote: _____

VII. FINANCIAL REPORT

A. 2024/2025 End-of-Year Financial Report (Information Item) Mrs. Dolloff *(Attachment #3)*

VIII. NEW BUSINESS

A. 2026/2027 Budget Work Session *(Attachment #4)*

IX. ADDITIONAL BUSINESS/COMMUNICATIONS

A. Members of the SAU #2 Board

B. Members of the Administration

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

XI. ANNOUNCEMENTS

- **Tuesday, December 2, 2025**
  - Ashland School Board Regular Meeting @ Ashland Elementary School – Heffernan Media Center – **5:00 p.m.**
- **Tuesday, December 9, 2025**
  - **SAU #2 Board @ Humiston Building, Meredith** – Conference Room
    - SAU #2 Board Regular Meeting – Budget Public Hearing – **5:00 p.m.**
  - **Inter-Lakes School Board** Regular Meeting - Immediately following SAU #2 Meeting; Humiston Building, Meredith, Conference Room
  - **Ashland School Board** Special Meeting – Immediately following SAU #2 Meeting; Humiston Building, Meredith.

XII. ADJOURNMENT (Action Item)

Motion to adjourn the meeting at _____p.m.

Moved by: _____ Second: _____

Vote_____

- MEMORANDUM -

To: SAU #2 Board
From: Mary Moriarty, Superintendent
Date: November 18, 2025
Re: Reorganization of the Board

With the departure of Mr. Billings from the Board, the SAU #2 Board must hold a vote to fill the vacant Chair position.

I will open the meeting and will take nominations for Chair and votes on the nomination(s).

Attachment #2

SAU #2 Board Meeting
Ashland Elementary School – Cafeteria
16 Education Drive, Ashland, NH
May 20, 2025 @ 6:00 PM

MINUTES

I. CALL TO ORDER
Superintendent Moriarty called the meeting to order at 6:00 p.m.

II. PLEDGE OF ALLEGIANCE

III. RECORD ROLL

Members Present:
Mr. Mark Billings
Mr. Duncan Porter-Zuckerman
Mrs. Jennifer Foote
Mrs. Sandra Coleman
Mr. Stephen Felton
Mr. Charley Hanson
Mr. Stephen Heath
Mr. Jim Locke
Mrs. Nancy Starmer (Remote)
Mr. Edward Twaddell III

Administrators Present:
Mrs. Mary Moriarty, Superintendent
Mrs. Ashley Dolloff, Business Administrator

Members Absent With Notice:
Ms. Siobhán Connelly
Mr. Jesse Farris

Others Present:

IV. *PUBLIC COMMENT OPENED AT 6:00 p.m.*

V. REORGANIZATION OF SAU #2 BOARD.

A. Chair of SAU #2 Board
Mr. Porter-Zuckerman moved, seconded by Mr. Heath, to nominate Mr. Billings as Chair of the SAU #2 Board.

The motion carried 9 – 0 – 1.

B. Vice-Chair of SAU #2 Board
Mr. Billings moved, seconded by Mrs. Foote, to nominate Mr. Porter-Zuckerman as Vice-Chair of the SAU #2 Board.

The motion carried 10 – 0.

C. Secretary of SAU #2 Board
Mr. Hanson moved, seconded by Mr. Porter-Zuckerman to nominate Mrs. Foote as Secretary of the SAU #2 Board.

The motion carried 9 – 0 – 1.

VI. MINUTES

A. December 10, 2024 Board Meeting Minutes
Mr. Twaddell III moved, seconded by Mr. Hanson to approve the minutes of the December 10, 2024 Board Meeting.

The motion carried 9 – 0 – 1.

VII. COMMUNICATIONS / CORRESPONDENCE

A. Secretary of the SAU #2 Board
None.

B. Members of the SAU #2 Board
None.

VIII. FINANCIAL REPORT

A. Review of Financial Report
The Board reviewed the SAU #2 Financial Report.

Discussion ensued.

IX. NEW BUSINESS

A. Nominations
Mr. Porter-Zuckerman moved, seconded by Mr. Hanson, to approve the nominations as presented.

The motion carried 10 – 0.

B. SAU #2 Updates
Mrs. Moriarty presented to the SAU #2 Board the organizational chart for SAU #2.

X. ADDITIONAL BUSINESS

A. Members of the SAU #2 Board
None.

B. Members of the Administration
None.

XI. *PUBLIC COMMENT CLOSED AT 6:40 p.m.*

XII. ANNOUNCEMENTS

A. Tuesday, June 3, 2025
Ashland School Board @ Ashland Elementary School - Heffernan Media
- Regular School Board Meeting – **6:00 p.m.**

B. Tuesday, June 10, 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.**

XIII. ADJOURNMENT

Mr. Hanson moved, seconded by Mr. Porter-Zuckerman, to adjourn the meeting at 6:40 p.m.

The motion carried 10 – 0.

The meeting adjourned at 6:40 p.m.

Respectfully submitted,

Sarah Briggs, Recording Secretary

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

Fiscal Year Ending
June 30, 2025
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
Business Administrator	Ashley Dolloff
Director of Student Services	Lisa Holiday
Administrative Support	Sarah Briggs, Executive Administrative Assistant
Business Office Staff	Kayla Allen, Accountant Wendi Cantwell, Accounts Payable Specialist Karen Koch, HR Coordinator Destiny Medici, Accounting Specialist Rebecca Stopyra, Payroll Specialist Christine Taggett, Federal Funds Specialist

School Administrative Unit #2
Central Office Change in Fund Position
For Year Ending June 30, 2025

Fund Balance Beginning of Year	$ 142,343
Revenues	$ 1,421,148
Expenses	$ (1,325,156)
Encumbrances	$ (8,046)
Total Fund Equity	$ 230,289

School Administrative Unit #2
General Fund Revenue
For Year Ending June 30, 2025

Account #	Revenue	Budget	Actual
401111	Appropriations	$ 1,358,332	$ 1,358,332
401960	Indirect Costs	$ 40,000	$ 61,833
401510	Interest Earned	$ 500	$ 983
401990	Other Income	$ -	$ -
	Total Revenue	**$ 1,398,832**	**$ 1,421,148**

School Administrative Unit #2
Central Office Budget Expenses Worksheet
For Year Ending June 30, 2025

Account #	Description	Budget 2024/2025	FY24 Encumb	YTD Expenditures	Balance	Current Encumb	Budget Balance
500100	Superintendent	147,000		147,000	-	-	-
500103	Business Administrator	120,750		120,750	-	-	-
500107	Director of Student Services	120,750		120,750	-	-	-
500112	Accountant	70,350		75,000	(4,650)	-	(4,650)
500113	Business Office Staff	189,995		172,011	17,984	-	17,984
500114	Human Resources Generalist	63,003		72,000	(8,997)	-	(8,997)
500115	Administrative Support	111,925		93,994	17,931	-	17,931
500118	Treasurer	1,000		1,000	-	-	-
500123	Part Time Professional Support	20,000		18,600	1,400	-	1,400
500210	Retirees Health & Dental Insurance	59,301		51,410	7,891	-	7,891
500211	Health Insurance	196,411		154,943	41,468	-	41,468
500212	Dental Insurance	11,734		9,814	1,920	-	1,920
500213	Life Insurance	2,306		389	1,917	-	1,917
500214	Long Term Disability Insurance	3,041		3,345	(304)	-	(304)
500220	FICA	62,581		62,022	559	-	559
500231	NHRS-E	78,782		91,445	(12,663)	-	(12,663)
500232	NHRS-T	23,715		23,715	(0)	-	(0)
500250	Unemployment Comp. Ins.	500		516	(16)	-	(16)
500260	Workers Compensation Ins.	1,636		1,636	-	-	-
500318	Legal Fees	400		-	400	-	400
500320	Audit	7,250	2,025	275	9,000	8,000	1,000
500330	Software Support Contract	58,791		57,666	1,125	-	1,125
500331	Other Support Contracts	4,683		12,779	(8,096)	-	(8,096)
500430	Repairs	300		-	300	-	300
500441	Rent	2,000		2,000	-	-	-
500442	Equipment Lease	1,102		527	575	-	575
500520	Insurance	500		500	-	-	-
500531	Telephone	1,500		1,238	262	-	262
500534	Postage	3,000		2,986	14	-	14
500540	Advertising	1,350		2,969	(1,619)	-	(1,619)
500550	Printing & Binding	350		-	350	-	350
500582	Staff Development/Trainings	9,000		2,599	6,401	-	6,401
500585	Mileage Reimbursement	2,500		1,067	1,433	46	1,388
500610	Supplies	6,500	42	6,157	385	-	385
500640	Books	-		-	-	-	-
500650	Miscellaneous Software	-		-	-	-	-
500731	New Equipment	-		-	-	-	-
500735	Replacement Equipment	10,109		10,109	(0)	-	(0)
500737	Replacement Furniture	-		-	-	-	-
500738	Replacement Computers	-		-	-	-	-
500810	Dues & Fees	4,717		3,944	773	-	773
				.		-	
	Total	**1,398,832**	**2,067**	**1,325,156**	**75,743**	**8,046**	**67,697**

Memorandum

To: SAU Board
From: Mary Moriarty, Superintendent
Date: November 14, 2025
Re: 2026/2027 Budget
November 18 at 5:00 p.m. – SAU Board Meeting – Ashland Elementary School Cafeteria

The SAU manages 3 separate budgets with the current appropriations, open grants and food service totaling approx. $45,000,000. 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, 1 has been in their role for less than six months, 3 just over a year and 4 just over two years. This means we continue to be in a teaching and learning phase of our collective work.

- Wendi Cantwell, Accounts Payable Specialist – Started August 2025
- 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
- Christine Taggett, Federal Funds Specialist – Started August 2020
- Mary Moriarty, Superintendent – Started July 2016

Proposed 26/27 SAU Budget

The proposed SAU general fund has an increase of $60,207 which is 4.22% increase from last year's adopted total general fund. Below is a summary of areas with greater increases/decreases.

Budget Area	Adopted 25/26 Budget	Proposed 26/27 Budget	Difference
Salary only	$877,559	$895,768	Increase $18,210
Healthcare & Dental (Current Staff)	$202,229	$231,109	Increase $28,880
Healthcare & Dental Retirees	$49,961	$54,786	Increase $4,825
		Total	**Increase $51,915**

Proposed Use of Fund Balance

The SAU ended the 24/25 fiscal year, with a fund balance of $230,289. The $90,000 addition was largely due to staffing changes and an unfilled position for a portion of the year. The proposed budget includes the use of fund balance to offset the total increase of $60,207. On line 7 of the revenue detail, there is a corresponding fund balance contribution, resulting in a 0% impact from 25/26 to 26/27. Please note that this approach may create a future cliff effect.

School Administrative Unit #2									
Central Office Budget Worksheet					DRAFT				
Proposed Budget 2026/2027									
								Change from 25/26	
Line #	Account Number	Description	Adopted 2024/2025	From FY 2023/2024	Expended 2024/2025	Adopted 2025/2026	Proposed 2026/2027	Increase/ (Decrease)	% Change
	11023201	**Executive & General SAU Administration**							
1	500100	Superintendent	147,000		147,000	151,410	155,952	4,542	3.00%
2	500103	Business Administrator	120,750		120,750	125,580	130,603	5,023	4.00%
3	500107	Director of Student Services	120,750		120,750	125,580	130,603	5,023	4.00%
4	500112	Accountant	70,350		75,000	78,000	81,120	3,120	4.00%
5	500113	Business Office Staff	189,995		172,011	181,883	231,118	49,235	27.07%
6	500114	Human Resources Coordinator	63,003		72,000	74,880	77,875	2,995	4.00%
7	500115	Administrative Support	111,925		93,994	119,226	67,496	(51,730)	-43.39%
8	500118	Treasurer	1,000		1,000	1,000	1,000	-	0.00%
9	500123	Part Time Professional Support	20,000		18,600	20,000	20,000	-	0.00%
10	500210	Retirees Health & Dental Insurance	59,301		51,410	49,961	54,786	4,825	9.66%
11	500211	Health Insurance	196,411		154,943	189,908	221,206	31,297	16.48%
12	500212	Dental Insurance	11,734		9,814	12,321	9,904	(2,417)	-19.62%
13	500213	Life Insurance	2,306		389	2,306	2,288	(18)	-0.78%
14	500214	Long Term Disability Insurance	3,041		3,345	3,199	3,760	561	17.55%
15	500220	FICA	62,581		62,022	64,921	67,330	2,410	3.71%
16	500231	NHRS-E	78,782		91,445	93,200	91,614	(1,586)	-1.70%
17	500232	NHRS-T	23,715		23,715	24,149	25,115	966	4.00%
18	500250	Unemployment Comp. Ins.	500		516	516	500	(16)	-3.10%
19	500260	Workers Compensation Ins.	1,636		1,636	1,944	2,426	482	24.79%
20	500318	Legal Fees	400		-	400	400	-	0.00%
21	500320	Audit	7,250	2,025	275	7,250	8,000	750	10.34%
22	500330	Software Support Contract	58,791		57,666	61,731	64,818	3,087	5.00%
23	500331	Other Support Contracts	4,683		12,779	4,683	5,700	1,017	21.72%
24	500430	Repairs	300		-	300	300	-	0.00%
25	500441	Rent	2,000		2,000	2,000	2,000	-	0.00%
26	500442	Equipment Lease	1,102		527	1,102	600	(502)	-45.53%
27	500520	Insurance	500		500	500	500	-	0.00%
28	500531	Telephone	1,500		1,238	1,500	1,500	-	0.00%
29	500534	Postage	3,000		2,986	3,000	3,000	-	0.00%
30	500540	Advertising	1,350		2,969	1,350	1,550	200	14.81%
31	500550	Printing & Binding	350		-	350	350	-	0.00%
32	500582	Staff Development/Trainings	9,000		2,599	9,000	9,000	-	0.00%
33	500585	Mileage Reimbursement	2,500		1,067	2,000	2,000	-	0.00%
34	500610	Supplies	6,500	42	6,157	6,500	6,500	-	0.00%
35	500640	Books	-		-	-	-	-	0.00%
36	500650	Miscellaneous Software	-		-	-	-	-	0.00%
37	500731	New Equipment	-		-	-	-	-	0.00%
38	500735	Replacement Equipment	10,109		10,109	-	-	-	0.00%
39	500737	Replacement Furniture	-		-	-	-	-	0.00%
40	500738	Replacement Computers	-		-	-	-	-	0.00%
41	500810	Dues & Fees	4,717		3,944	4,939	5,879	940	19.03%
42		**Total General Fund**	**1,398,832**	**2,067**	**1,325,156**	**1,426,587**	**1,486,794**	**60,207**	**4.22%**
43									
44		**Federal Funds**							
45		IDEA/Preschool/Other Grants	50,000			50,000	50,000	-	0.00%
46		**Federal Total**	**50,000**			**50,000**	**50,000**	**-**	**0.00%**
47									
48		**Total Appropriations General Fund & Federal Fund**	**1,448,832**			**1,476,587**	**1,536,794**	**60,207**	**4.08%**

School Administrative Unit #2									
Central Office Budget Worksheet				DRAFT					
Proposed Budget 2026/2027									
								Change from 25/26	
Line #	Account Number	Description	Adopted 2024/2025		Actual 2023/2024	Adopted 2025/2026	Proposed 2026/2027	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	40,000		55,103	40,000	40,000	-	0.00%
4		Interest Earned	500		780	500	500	-	0.00%
5									
6		Other Income	-		-	-	-	-	
7		Fund Balance	-			-	60,207	60,207	
8		**Total Revenue**	**90,500**		**105,882**	**90,500**	**150,707**	**60,207**	**66.53%**
9									
10		**Assessment**							
11		Total Appropriations	1,448,832		1,448,832	1,476,587	1,536,794	60,207	4.08%
12		Total Revenue	90,500		105,882	90,500	150,707	60,207	66.53%
13		Encumbrances							
14		General Fund Assessment	1,358,332		1,342,950	1,386,087	1,386,087	(0)	0.00%
15		Fund Balance			15,382				
16		**Net Assessment**	**1,358,332**		**1,358,332**	**1,386,087**	**1,386,087**	**(0)**	**0.00%**

School Administrative Unit #2 - Central Office
Supporting Data for Budget
Budget Worksheet 2026/2027

DRAFT

Line #	Account Number	Description			
1	500100	Superintendent			
			Total		$155,952
2	500103	Business Administrator			
			Total		$130,603
3	500107	Director of Student Services			
			Total		$130,603
4	500112	Accountant			
			Total		$81,120
5	500113	Accounting Specialist		26,646	
		Accounting Specialist		63,814	
		Accounts Payable Specialist		67,600	
		Federal Funds Specialist		68,058	
		Extra Hours/Overtime		5,000	
			Total		$231,118
6	500114	Human Resources Coordinator			
			Total		$77,875
7	500115	Administrative Support		67,496	
			Total		$67,496
8	500118	Treasurer			
		Appointed by the board each year			
			Total		$1,000
9	500123	Part Time Professional Support		20,000	
			Total		$20,000
10	500210	Retirees Health & Dental			
		Health		51,265	
		Dental		3,522	
			Total		$54,786
11	500211	Health Insurance			
			Total		$221,206
12	500212	Dental Insurance			
			Total		$9,904

Line #	Account Number	Description			
13	500213	Life Insurance			
		Administrative/Professional		2,180	
		Support		108	
			Total		$2,288
14	500214	Disability Insurance			
		Long term disability			
			Total		$3,760
15	500220	FICA			
		Federal Insurance Contributions Act			
		Provides Social Security benefits 6.2% and an additional 1.45% for Medicare			
			Total		$67,330
16	500231	NHRS			
		New Hampshire Retirement System 12.75% of wages for employees and 19.23% for			
17	500232	teachers			
			Total	Employees	$91,614
			Total	Teachers	$25,115
18	500250	Unemployment Comp. Ins.			
			Total		$500
19	500260	Workers Compensation Ins.			
			Total		$2,426
20	500318	Legal Fees			
		As needed legal services			
			Total		$400
21	500320	Audit			
		Yearly Independent Audit			
			Total		$8,000

Line #	Account Number	Description			
22	500330	Software Support Contracts			
		Munis SAAS Hosting Service estimated 5% increase		64,818	
			Total		$64,818
23	500331	Other Support			
		Northeast Record Retention\Shredding		700	
		Computer consultant - Cabot O'Brien - Services as needed		5,000	
			Total		$5,700
24	500430	Repairs			
		General repairs as needed in the office			
			Total		$300
25	500441	Rent			
		Rent paid to the Inter-Lakes School District for office space			
			Total		$2,000
26	500442	Equipment Leases			
		Postage Meter		600	
			Total		$600
27	500520	Insurance			
		Primex Property & Liability		500	
			Total		$500
28	500531	Telephone			
		2 Mobile telephones : 1 each for Superintendent and Business Administrator		1,500	
			Total		$1,500
29	500534	Postage			
		Mailings to School Boards/Accounts Payable/Payroll/misc.			
			Total		$3,000
30	500540	Advertising			
		Newspaper - Job Openings, SAU Budget, Etc.		700	
		Edjobs.com		850	
			Total		$1,550

Line #	Account Number	Description		
31	500550	Printing & Binding		
		Binding of historical documents (annual reports) and misc. printing as needed	350	
		Total		$350
32	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
33	500585	Mileage Reimbursement		
		In & Out of district mileage at IRS rate	2,000	
		Total		$2,000
34	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
35-39		Books/Software/Furniture & Fixtures		
		Professional books/subscriptions/non capital software/new or replacement fixtures and furniture		
		Total		$0
40	500738	Replacement Computers		
		Total		$0
41	500810	Dues & Fees		
		NH School Administrators Association Dues (MM and AD)	3,700	
		Society of Human Resources Management	264	
		HRAGC	65	
		NHASEA	700	
		NH Association of School Business Officials	400	
		ASCD/NHASCD	150	
		Lakes Region Superintendents Association(MM)	75	
		Notary Fees	75	
		Voya Administration Fees	450	
		Total		$5,879