

SAU #2 BOARD MEETING
Ashland Elementary School – Heffernan Media Center
16 Education Drive, Ashland
May 19, 2026 @ 5:30 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: _____

- B. Vice-Chair

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

Moved by: _____ Second: _____

Vote: _____

- C. Secretary

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

Moved by: _____ Second: _____

Vote: _____

- VI. MINUTES

- A. SAU Board Meeting – December 09, 2025 (Action Item) Mrs. Moriarty (*Attachment #2*)

Motion to approve the minutes of the SAU Board Meeting of December 09, 2025.

Moved by: _____ Second: _____

Vote: _____

VII. NON-PUBLIC SESSION

- A. **RSA 91-A:3 II(c)** – Includes 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.

Motion to move into Non-Public Session.

Moved by: _____ Second: _____

Vote: _____

Motion to return to Public Session.

Moved by: _____ Second: _____

Vote: _____

VIII. ADMINISTRATOR REPORTS

- A. SAU #2 Organizational Chart (Information Item) Mrs. Moriarty (*Attachment #3*)
- B. SAU Financial Report (Information Item) Mrs. Dolloff (*Attachment #4*)

IX. NEW BUSINESS

- A. Procurement Card Program (Information Item) Mrs. Dolloff (*Attachment #5*)
- B. Auditor Recommendation for July 1, 2026 to June 30, 2029 (Action Item) Mrs. Dolloff (*Attachment #6*)

Motion to approve Auditor _____ for July 1, 2026, to June 30, 2026.

Moved by: _____ Second: _____

Vote: _____

- C. Legislative Update HB564 (Information Item) Mrs. Moriarty (*Attachment #7*)
- D. SAU Benefits Overview (Action Item) Mrs. Moriarty (*Attachment #8*)

Motion to approve the SAU Benefits Overview as presented.

Moved by: _____ Second: _____

Vote: _____

X. NON-PUBLIC SESSION

- A. **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.

Motion to move into Non-Public Session.

Moved by: _____ Second: _____

Vote: _____

Motion to return to Public Session.

Moved by: _____ Second: _____

Vote: _____

XI. NEW BUSINESS (Continued)

- A. Nominations (Action Item) Mrs. Moriarty

Motion to approve the nominations as presented.

Moved by: _____ Second: _____

Vote: _____

XII. ADDITIONAL BUSINESS

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

XIII. COMMUNICATIONS / CORRESPONDENCE

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

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

XV. ANNOUNCEMENTS

A. **Tuesday, June 2, 2026**

Ashland School Board @ Ashland Elementary School – Heffernan Media Center

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

B. **Tuesday, June 9, 2026**

Inter-Lakes School Board @ Humiston Building – Conference Room

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

XVI. 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: May 19, 2026
Re: Reorganization of the Board

As this is the first meeting after School Board elections, it is the time when the SAU #2 Board elects a Chair, Vice-Chair and Secretary. Presently, Mr. Porter-Zuckerman is Chair; Mrs. Foote, Vice-Chair; and Ms. Connelly, Secretary.

The process is similar to what both School Boards have just completed. I will open the meeting and will take nominations for Chair and votes on the nomination(s). Once the Chair is elected, the Chair will take nominations and votes for Vice-Chair and for Secretary.

**SAU #2 Board Meeting
Humiston Building – Conference Room
103 Main St. Meredith, NH
December 9, 2025 @ 5:00 PM**

MINUTES

I. CALL TO ORDER
Chair Porter-Zuckerman called the meeting to order at 5:01 p.m.

II. PLEDGE OF ALLEGIANCE

III. RECORD ROLL

Members Present:
Mrs. Sandra Coleman
Ms. Siobhán Connelly
Mr. Duncan Porter-Zuckerman
Mrs. Jennifer Foote
Mr. Stephen Felton
Mr. Abe Garon
Mr. Charley Hanson
Mr. Jim Locke
Mrs. Nancy Starmer
Mr. Edward Twaddell III

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

Members Absent:
Mr. Jesse Farris (with notice)
Mr. Stephen Heath

Others Present:

IV. *PUBLIC COMMENT OPENED AT 5:01 p.m.*

V. PUBLIC HEARING
Public Input on the Proposed SAU #2 Budget for Fiscal year 2026/2027
Chair Porter-Zuckerman called the Public Hearing to order at 5:01 p.m.
There was no public input or comment.
Chair Porter-Zuckerman closed the Public Hearing at 5:03 p.m.

VI. MINUTES
A. November 18, 2025, SAU 2 Board Meeting and Budget Work Session Minutes
Mr. Hanson moved, seconded by Mr. Twaddell III to approve the minutes of the November 18, 2025 Board Meeting and Budget Work Session.

The motion carried 9 – 0 – 1. Mr. Locke Abstained.

VII. ADDITIONAL BUSINESS/COMMUNICAITONS
A. Members of the SAU #2 Board
None.

B. Members of the Administration

None

VIII. BOARD BUSINESS

A. SAU #2 Benefits Overview

Mr. Garon moved, seconded by Ms. Connelly, to approve the SAU #2 Benefits Overview as presented, beginning July 1, 2026.

The motion carried 10 – 0.

B. SAU #2 Budget for Fiscal Year 2026/2027

Mr. Hanson moved, seconded by Ms. Connelly, to approve the SAU #2 Budget for Fiscal Year 2026/2027 totaling \$1,536,794.

The motion carried 10 – 0.

C. Proposed May Meeting Date – Tuesday, May 19, 2026

The Board reached consensus that the next SAU #2 Board Meeting will be held on Tuesday, May 19, 2026, at 5:30 p.m.

- SAU #2 Board took a recess from 5:06 p.m. to 5:35 p.m.

IX. ADJOURNMENT

Mr. Twaddell III moved, seconded by Ms. Connelly, to adjourn the meeting at 5:36 p.m.

The motion carried 10 – 0.

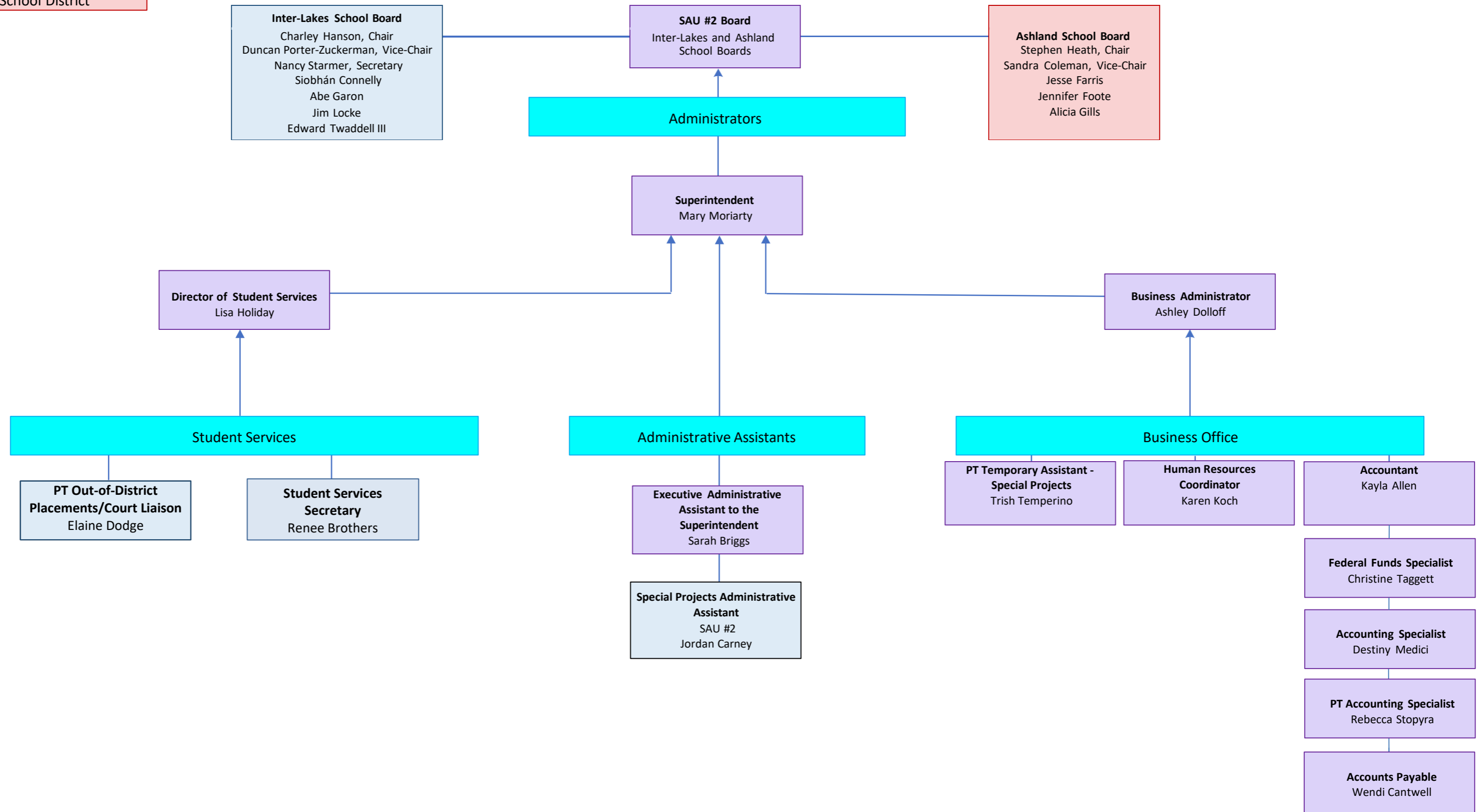
The meeting adjourned at 5:36 p.m.

Respectfully submitted,

Sarah Briggs, Recording Secretary

SAU #2 Organizational Chart

- Purple = SAU #2
- Blue = Inter-Lakes School District
- Red = Ashland School District



SCHOOL ADMINISTRATIVE UNIT #2 MEMORANDUM

To: SAU Board Members
From: Ashley Dolloff, Business Administrator
Subject: 2025 – 2026 Anticipated Change in Fund Balance
Date: May 19, 2026

The SAU Office is a multi-district joint venture among school districts, as allowed under [NH RSA 194](#) and [Governmental Accounting Standards Board \(GASB\) Statement No. 14](#). It is understood that the SAU does not accumulate significant financial resources or assets. Generally, the unassigned fund balance is used by the SAU Board to stabilize assessment impacts and fund unanticipated expenses.

This year marked another period of staff transition for the SAU Office. Over the past three years, we have had the opportunity to build a strong team, and we look forward to a promising future.

It is also important to note that the SAU Board approved the use of approximately \$60,000 in fund balance to offset the amount to be raised through assessments for the 2026/2027 budget.

**School Administrative Unit #2
 Central Office Anticipated Change in Fund Position
 For Year Ending June 30, 2026**

date prepared 5/11/2026

July 1, 2025	Beginning Fund Equity	\$ 230,289
	Plus: Reserve for Encumbrances	\$ 8,046
	Total Fund Equity	<u>\$ 238,335</u>
2025/2026	Anticipated Revenues	\$ 1,434,987
	Expenses	\$ (1,209,919)
	Encumbrances	\$ (165,814)
		<u>\$ (1,375,733)</u>
June 30, 2026	Anticipated Fund Balance	<u>\$ 297,589</u>

**School Administrative Unit #2
 Central Office Revenue
 For Year Ending June 30, 2026**

Date Prepared 5/11/2026

Account #	Revenue	Budget	Actual	Anticipated	Variance
401111	Appropriations	\$ 1,386,087	\$ 1,386,087	\$ 1,386,087	\$ -
401510	Interest Earned	\$ 500	\$ 822	\$ 900	\$ 400
401960	Indirect Costs	\$ 40,000	\$ 46,158	\$ 48,000	\$ 8,000
401990	Other Income	\$ -	\$ 2,390	\$ -	\$ -
	Total Revenue	\$ 1,426,587	\$ 1,435,457	\$ 1,434,987	\$ 8,400

School Administrative Unit #2
 Central Office Budget Expenses Worksheet

2025/2026

date prepared

05/11/26

Account #	Description	Budget 2025/2026	FY25 Encumb	Y-T-D	Balance	Current Encumb	Budget Balance
100	Superintendent	151,410		133,940	17,470	17,470	-
103	Business Administrator	125,580		111,090	14,490	14,490	-
107	Director of Student Services	125,580		111,090	14,490	14,490	-
112	Accountant	78,000		69,000	9,000	9,000	-
113	Business Office Staff	181,883		168,187	13,696	37,448	(23,752)
114	Human Resources Coordinator	74,880		66,240	8,640	8,640	-
115	Administrative Support	119,226		57,892	61,334	7,585	53,750
118	Treasurer	1,000		1,000	-	-	-
123	Temp/Part Time Salaries	20,000		32,975	(12,975)	-	(12,975)
210	Retirees Health & Dental Insurance	49,961		40,396	9,565	8,710	854
211	Health Insurance	182,408		151,342	31,066	21,717	9,348
212	Dental Insurance	12,318		8,392	3,926	1,095	2,832
213	Life Insurance	2,306		345	1,961	33	1,928
214	Disability Insurance	3,199		3,042	157	281	(124)
215	Self Insurance	7,500		4,054	3,446	3,446	-
220	FICA	64,921		56,596	8,325	7,242	1,083
231	NHRS-E	93,201		76,315	16,886	8,187	8,699
232	NHRS-T (Director of Student Services)	24,149		21,363	2,786	2,786	-
250	Unemployment Compensation Ins.	516		500	16	-	16
260	Workers Compensation Ins.	1,944		1,944	-	-	-
318	Legal Fees	400		637	(237)	-	(237)
320	Audit	7,250	8,000	13,300	1,950	-	1,950
330	Software Support Contract	61,731		56,909	4,822	-	4,822
331	Other Support Contracts	4,683		2,320	2,363	162	2,201
430	Repairs	300		-	300	-	300
441	Rent	2,000		2,000	-	-	-
442	Equipment Lease	1,102		407	694	313	382
520	Insurance	500		500	-	-	-
531	Telephone	1,500		876	624	367	256
534	Postage	3,000		3,497	(497)	300	(797)
540	Advertising	1,350		1,791	(441)	-	(441)
550	Printing & Binding	350		-	350	-	350
582	Conference Staff Dev and Training	9,000		2,014	6,986	-	6,986
585	Mileage Reimbursement	2,000	46	452	1,594	383	1,211
610	Supplies	6,500		3,663	2,837	1,572	1,264
640	Books	-		-	-	-	-
650	Software Miscellaneous	-		-	-	-	-
731	New Equipment	-		-	-	-	-
735	Replacement Equipment	-		-	-	-	-
737	Replacement Furniture	-		-	-	-	-
738	Replacement Computers	-		-	-	-	-
750	Capital Software	-		-	-	-	-
810	Dues & Fees	4,939		5,850	(911)	96	(1,008)
Total		1,426,587	8,046	1,209,919	224,713	165,814	58,899

Procurement Card Program Overview

The Procurement Card (P-Card) Program is set to modernize district purchasing processes, aiming to enhance efficiency and reduce administrative burdens. The program will enable authorized personnel to use a controlled card system for approved transactions, following established procedures and accountability standards.

Key Benefits

Streamlined Purchasing: Provides greater flexibility, faster access to necessary supplies and services, while enhancing overall purchasing efficiency.

Employee Support: Simplifies the purchasing process, minimizing the need for personal funds.

Financial Advantages: Offers potential rebates, lowers processing costs, and enhances transaction transparency.

Financial Controls and Safeguards

Policies and mandatory training ensure adherence to standards.

Implemented spending limits with oversight by District Administrators and Business Administrator.

Category restrictions and documentation requirements, ensuring accountability.

Regular reconciliation and audits for monitoring.

Next Steps

1. Obtain Board approval to move forward.
2. Initiate P-Card Program application process.
3. Review and revise (if necessary) current purchasing policies and procedures.
4. Develop necessary P-Card Program procedures and agreements.

The P-Card Program is aimed at improving purchasing practices, reducing costs, and maintaining strict financial controls, with added potential for increased revenue through rebates.

Mary A. Moriarty
Superintendent of Schools

Ashley Dolloff
Business Administrator

Lisa Holiday
Director of Student Services

To: SAU Board
From: Ashley Dolloff, Business Administrator and Kayla Allen, Accountant
Date: May 14, 2026
Subject: Recommendation for Professional Audit Services

Summary

The SAU recently conducted a formal Request for Proposal (RFP) process for professional audit services covering a three-year cycle (FY2027, FY2028, and FY2029). Proposals were received from Vachon Clukay & Company PC and Plodzick & Sanderson, P.A. While both firms are highly qualified and received excellent references, we recommend Vachon Clukay & Company PC. This recommendation is based on a significant Year 1 cost savings of \$14,000, providing fiscal relief while securing long-term professional expertise. For all three entities (SAU, Inter-Lakes, and Ashland), the fee structure includes a year-over-year increase of just over 5% for Year 2 (FY2028) and an increase of just over 6% for Year 3 (FY2029).

Comparative Evaluation

1. Professional Qualifications

- Expertise: Both firms specialize in New Hampshire school district audits and meet all technical requirements outlined in the RFP.
- Client Feedback: Reference checks for both firms were positive, with current clients reporting high levels of satisfaction regarding accuracy, professionalism, and communication.

2. Financial Impact (Year 1: FY2027)

For the first year of the proposal, both firms submitted identical pricing for Ashland. However, Vachon Clukay & Company PC offered substantial savings for the other two entities.

Entity	FY2027 Pricing Status	Vachon Clukay Advantage (Savings)
Ashland School District	Identical	\$0
SAU Office	Lower	\$3,500
Inter-Lakes School District	Lower	\$10,500
Total Year 1 Savings		\$14,000

Selection Rationale

We recommend Vachon Clukay & Company PC based on the following:

- Fiscal Responsibility: Since both firms are equally qualified and highly regarded by their current clients, we prioritized the proposal that offers the best value to the taxpayers.
- Cost Avoidance: The combined savings of \$14,000 represents a reduction in administrative overhead for the SAU and Inter-Lakes.
- Comprehensive Coverage: Their proposal ensures all three entities (SAU, Inter-Lakes, and Ashland) receive high-quality, specialized audit services for the duration of the three-year term.

HB 564

This bill applies only to SAUs that serve two or more school districts. Single-district SAUs are exempt from the proposed requirements.

If enacted, the SAU budget would be presented as a separate warrant article using the following language:

"Shall the voters of _____ (name of school district) _____ adopt a school administrative unit budget of \$_____ for the forthcoming fiscal year in which \$_____ is assigned to the school budget of this school district? This year's adjusted budget of \$_____, with \$_____ assigned to the school budget of this school district, will be adopted if the article does not receive a majority vote of all the school district voters voting in this school administrative unit."

The warrant article would be decided by ballot vote and would require a simple majority across all participating districts for approval.

If the article fails, the prior year's budget would remain in effect, adjusted only for continuing contractual obligations. The adjusted budget could not include:

- Salary increases
- Benefit cost increases associated with salary increases
- New positions
- New services not included in the previous year's budget

The bill also addresses **unassigned fund balances** for multi-district SAUs. At the end of the fiscal year, any unassigned general fund balance would be apportioned and returned to the member school districts.

SAU Benefits Overview

Last revised July 1, ~~2025~~2026

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.

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.

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 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 ABSOS20/40/\$1KDED will be allotted.

Plan Option	Employee Contribution	SAU Contribution
Anthem Access Blue New England AB20 – R10/25/40 M10/40/70	Remaining Balance	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 may obtain coverage at their own 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.

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

This benefit will be offered as long as policy premiums costs for the district do not to exceed \$2,000 per individual annually.

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. On the anniversary of the fifth year, the rate will be fifteen (15) days. On the anniversary of the tenth year, the rate will be 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.

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. The following criteria also applies:~~
 - ~~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.~~

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

Recognition of Service

A maximum of one administrator who has reached the age of fifty-five (55) and who has worked for SAU # 2 for fifteen (15) years as a full-time administrator will be eligible in their final year of employment for a recognition of service payment equal to 50% of the retiree's highest earned salary at SAU # 2. Eligibility will be determined by the age of the retiree on June 30th of the final year of employment.

- 1) Notice of retirement must be submitted to the Superintendent by November 1st of the final year of employment.
- 2) The SAU Board may waive the November 1st notice requirement or release the individual from his/her retirement commitment in case of an emergency or hardship. The SAU Board may also increase the maximum number of eligible retirees in any given year.
- 3) In the event of more than one applicant, determination of the eligible administrator shall be made first on the basis of sum of years of service as an administrator to the SAU and their age. If a tie-breaker is necessary, years of service will be the first determining factor followed by date of birth. The SAU Board will notify all applicants by December 30th.
- 4) Payment of the benefit will be made no later than July 31st of the following fiscal year. This payment is intended to be part of the final year's compensation as defined by the New Hampshire Retirement System.