

SAU #2 BOARD MEETING
Humiston Building – Conference Room
103 Main St. Meredith, NH
October 13, 2026– 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. PUBLIC HEARING

Chair will call the Public Hearing to Order Time: _____

Public Input/Comment

Chair will close the Public Hearing Time: _____

Motion to approve acceptance of Congressionally Directed Spend K-12 Earmark for Executive Director for the Lakes Region Special Education Consortium as presented.

Moved by: _____ Second: _____

Vote: _____

- VI. MINUTES

- A. SAU Board Meeting – May 19, 2026 (Action Item) Mrs. Moriarty (*Attachment #1*)

Motion to approve the minutes of the SAU Board Meeting of May 19, 2026.

Moved by: _____ Second: _____

Vote: _____

- VII. FINANCIAL REPORT

- A. End-of-Year Financial Report, June 30, 2026 (Information Item) Mrs. Dolloff (*Attachment #2*)

- VIII. NEW BUSINESS

- A. 2026/2027 SAU Benefits Overview (Action Item) Mrs. Moriarty (*Attachment #3*)

Motion to approve the 2026/2027 SAU Benefits Overview as presented.

Moved by: _____ Second: _____

Vote: _____

- B. 2027/2028 Budget Timeline (Information Item) Mrs. Dolloff
(Attachment #4)
- C. 2027/2028 Budget Presentation (Attachment #5) Mrs. Moriarty and Mrs. Dolloff

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

- **Thursday, November 19, 2026**

- SAU #2 Board Meeting and Budget Work Session, **5:00 p.m.**
- Ashland Elementary School – Heffernan Media Center

- **Tuesday, December 8, 2026**

- SAU #2 Budget Public Hearing and Board Approval, **5:00 p.m.**
- Humiston Building – Conference Room
- Inter-Lakes School Board Regular School Board Meeting, **5:30 p.m.**
- Ashland School Board Special Meeting – Budget, **5:30 p.m.**

XII. ADJOURNMENT (Action Item)

Motion to adjourn the meeting at _____ p.m.

Moved by: _____ Second: _____

Vote_____

DRAFT

**SAU #2 Board Meeting
Ashland Elementary School – Heffernan Media Center
16 Education Drive, Ashland, NH
May 19, 2026 @ 5:30 p.m.**

MINUTES

- I. CALL TO ORDER
Superintendent Moriarty called the meeting to order at 5:31 p.m.
- II. PLEDGE OF ALLEGIANCE
- III. RECORD ROLL

Members Present:

Mrs. Sandra Coleman
Mr. Duncan Porter-Zuckerman
Mr. Jesse Farris
Mrs. Jennifer Foote
Mr. Abe Garon
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:

Ms. Siobhán Connelly
Mrs. Alicia Gillis

Others Present:

Jim Roberge, Auditor of Roberge and Company, P.C.

- IV. *PUBLIC COMMENT OPENED AT 5:32 p.m.*
- V. REORGANIZATION OF SAU #2 BOARD.

A. Chair of SAU #2 Board

Mrs. Moriarty requested nominations for SAU Chair. Mr. Garon nominated Mr. Porter-Zuckerman; Mr. Locke seconded the nomination. Mrs. Moriarty asked if there were additional nominations as no additional nominations were presented. Mrs. Moriarty requested the SAU Board vote on the nomination of Mr. Porter-Zuckerman for SAU Chair, which passed unanimously.

Vice-Chair of SAU #2 Board

- B.** Chair Porter-Zuckerman's requested nominations for Vice-Chair; Mr. Farris nominated Mrs. Foote; Mr. Locke seconded. Chair Porter-Zuckerman asked if there were any additional nominations as no additional nominations were provided Mr. Porter-Zuckerman requested the SAU Board vote on the nomination of Mrs. Foote for SAU Vice-Chair, which passed unanimously.

C. Secretary of SAU #2 Board

Chair Porter-Zuckerman requested nominations for Secretary; Mr. Hanson nominated Ms. Connelly; Mrs. Starmer seconded. Chair Porter-Zuckerman asked if there were any additional nominations as no additional nominations were provided Mr. Porter-Zuckerman requested the SAU Board vote on the nomination of Ms. Connelly for SAU Secretary, which passed unanimously.

VI. MINUTES**A. December 9, 2025, SAU 2 Board Meeting Minutes**

Mrs. Starmer moved, seconded by Mr. Hanson, to approve the minutes of the December 9, 2025, Board Meeting.

The motion carried 8 – 0 – 2. Mr. Heath and Mr. Farris abstained.

VII. NON-PUBLIC SESSION**A. Non-Public Session**

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.

Mr. Twaddell III moved, seconded by Mrs. Foote, to enter non-public session at 5:34 p.m. Mrs. Moriarty called the roll.

YES: Mrs. Coleman, Chair Porter-Zuckerman, Mr. Farris, Mrs. Foote, Mr. Garon, Mr. Hanson, Mr. Heath, Mr. Locke, Mrs. Starmer, Mr. Twaddell III

NO: --

Motion carried 10 – 0.

The Superintendent and Business Administrator exited the non-public session to provide the SAU Board with an opportunity to speak with Mr. Roberge regarding their performance.

Mrs. Moriarty and Mrs. Dolloff rejoined the Board and Mr. Roberge and the Board voted to return to Public Session.

B. Public Session

Mr. Hanson moved, seconded by Mr. Twaddell III, to re-enter public session at 6:33 p.m. Mrs. Moriarty called the roll.

YES: Mrs. Coleman, Chair Porter-Zuckerman, Mr. Farris, Mrs. Foote, Mr. Garon, Mr. Hanson, Mr. Heath, Mr. Locke, Mrs. Starmer, Mr. Twaddell III

NO: --

Motion carried 10 – 0.

VIII. ADMINISTRATOR REPORTS**A. SAU #2 Organizational Chart**

Mrs. Moriarty reviewed the SAU 2 organizational chart with the Board.

B. SAU Financial Report

Mrs. Dolloff reviewed the SAU Financial Report with the Board.

IX. NEW BUSINESS**A. Procurement Card Program**

Mrs. Dolloff provided an overview of the Procurement Card Program, with Mr. Roberge in attendance. Mr. Roberge noted that digital methods of payment represent the future. Mrs. Dolloff then asked the Board if there was interest in exploring this option in greater detail at each school district's School Board meetings. The Board reached a consensus to include this topic on future School Board agendas across all districts.

B. Auditor Recommendation

Chair Porter-Zuckerman and Mrs. Moriarty publicly acknowledged that the 2023–2024 audits for SAU #2, Ashland School District, and Inter-Lakes School District resulted in no findings.

Mrs. Dolloff reviewed the process for obtaining proposals for a new financial auditing firm for the period of July 1, 2026, through June 30, 2029. Based on the review, including recommendations and a cost analysis, Mrs. Dolloff recommended that the Board approve Vachon Clukay and Company as the auditing firm for SAU #2, Ashland School District, and Inter-Lakes School District.

Mr. Hanson moved, seconded by Mrs. Starmer, to approve Auditor Vachon Clukay and Company for July 1, 2026 to June 30, 2029.

The motion carried 10 – 0.

C. Legislative Update HB564

Mrs. Moriarty provided a legislative update on HB 564 and outlined the potential impacts on SAU budgets if the bill is approved.

D. SAU Benefits Overview

Mrs. Moriarty proposed that the Board consider providing SAU administrators with a Recognition of Service benefit similar to that offered to other professional staff in the Ashland and Inter-Lakes School Districts. Discussion ensued, including consideration of adding specific language to clarify that prior professional service in either school district would be included. The Board expressed support for the concept. Mrs. Moriarty noted that an updated proposal will be presented at the next SAU Board meeting, and the agenda item was tabled until that time.

E. Three-Year Contract Proposal

Three-year contracts for the Business Administrator and Director of Student Services were discussed, with proposed increases of 4% in Year 1, 3.5% in Year 2, and 3.5% in Year 3.

Mrs. Moriarty also presented the potential addition of a 403(b) and/or additional life insurance benefits for both positions. She further commended Mrs. Dolloff and Mrs. Holliday for their work and service.

Mr. Twaddell III moved, seconded by Mr. Hanson, to open three-year contract proposal for discussion.

Discussion ensued.

An amendment to the proposal was made to include a 403(b) and/or life insurance benefit in the individual contracts.

Mrs. Coleman moved, seconded by Mrs. Starmer, to approve the amendment to the proposal.

The motion carried 9 – 1.

Chair Porter-Zuckerman called the vote for the three-year proposed contracts as presented with the amendment.

Mr. Twaddell moved, seconded by Mr. Hanson, to approve the three-year proposed contracts as presented with the amendment.

The motion carried 8 – 2.

F. Nominations

Mrs. Coleman moved, seconded by Mr. Locke, to approve the nominations as presented.

The motion carried 10 – 0.

X. ADDITIONAL BUSINESS/COMMUNICAITONS

A. Members of the SAU #2 Board

None.

B. Members of the Administration

None

XI. PUBLIC COMMENT CLOSED AT 7:18 p.m.

XII. ANNOUNCEMENTS

A. Tuesday, June 2, 2026

Ashland School Board Regular Meeting @ Ashland Elementary School –
Heffernan Media Center – **6:00 p.m.**

B. Tuesday, June 9, 2026

Inter-Lakes School Board Regular Meeting - Immediately following SAU #2 Meeting;
Humiston Building, Meredith, Conference Room

XIII. ADJOURNMENT

Mr. Hanson moved, seconded by Mr. Twaddell III, to adjourn the meeting at 7:18 p.m.

The motion carried 10 – 0.

The meeting adjourned at 7:18 p.m.

Respectfully submitted,
Sarah Briggs, Recording Secretary

CONFIDENTIAL
NONPUBLIC SESSION
Tuesday, May 19, 2026

R.S.A. 91-A:3 II(c): This 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.

Members Present:

Mrs. Sandra Coleman
Mr. Duncan Porter-Zuckerman
Mr. Jesse Farris
Mrs. Jennifer Foote
Mr. Abe Garon
Mr. Charley Hanson
Mr. Stephen Heath
Mr. Jim Locke
Mrs. Nancy Starmer
Mr. Edward Twaddell III

Members Absent With Notice:

Ms. Siobhán Connelly
Mrs. Alicia Gillis

Administrators Present:

Mrs. Mary Moriarty, Superintendent
Mrs. Ashley Dolloff, Business Administrator

Others Present:

Jim Roberge, Auditor of Roberge and Company, P.C.

I. NEW BUSINESS *(5:34 p.m. to 6:33 p.m.)*

A. Auditor, Jim Roberge, met with the SAU Board

Mr. Jim Roberge of Roberge and Company, P.C. was present and provided a comprehensive overview of the 2023–2024 financial audit for SAU #2, the Ashland School District, and the Inter-Lakes School District. Mr. Roberge noted that the primary challenge during the audit process was the timely receipt of materials, which he attributed to significant staffing transitions. He indicated that this issue appears to be improving as preparations for the 2024–2025 audits are underway. However, Mr. Roberge emphasized that succession planning remains a critical need for business offices within the field of education.

Mrs. Moriarty referenced the SAU Office organizational chart and noted that future budget discussions may include consideration of establishing a Senior Accountant or Assistant Business Administrator position.

B. Nominations

Mrs. Moriarty presented nominations to the School Board.

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

Fiscal Year Ending
June 30, 2026
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 (resigned Aug. 2026) Christine Taggett, Federal Funds Specialist

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

July 1, 2025	Beginning Fund Equity	\$ 230,289
	Plus: Reserve for Encumbrances	<u>\$ 8,046</u>
	Total Fund Equity	\$ 238,334
2025/2026	Revenues	\$ 1,452,701
	Expenses	\$ (1,372,801)
	Encumbrances	<u>\$ (760)</u>
		\$ (1,373,561)
June 30, 2026	Fund Balance	<u><u>\$ 317,474</u></u>

School Administrative Unit #2
General Fund Revenue
For Year Ending June 30, 2026

Account #	Revenue	Budget	Actual	+ / -
401111	Appropriations	\$ 1,386,087	\$ 1,386,087	\$ -
401510	Interest Earned	\$ 500	\$ 1,185	\$ 685
401960	Indirect Costs	\$ 40,000	\$ 63,637	\$ 23,637
401990	Other Income	\$ -	\$ 1,792	\$ 1,792
	Total Revenue	\$ 1,426,587	\$ 1,452,701	\$ 26,114

School Administrative Unit #2
Central Office Budget Expenses Worksheet
For Year Ending June 30, 2026

Account #	Description	Budget 2025/2026	FY25 Encumb	YTD Expenditures	Balance	Current Encumb	Budget Balance
500100	Superintendent	151,410		151,410	-	-	-
500103	Business Administrator	125,580		125,580	-	-	-
500107	Director of Student Services	125,580		125,580	-	-	-
500112	Accountant	78,000		78,000	-	-	-
500113	Business Office Staff	181,883		197,521	(15,638)	-	(15,638)
500114	Human Resources Coordinator	74,880		74,880	-	-	-
500115	Administrative Support	119,226		67,298	51,928	-	51,928
500118	Treasurer	1,000		1,000	-	-	-
500123	Part Time Professional Support	20,000		35,225	(15,225)	-	(15,225)
500210	Retirees Health & Dental Insurance	49,961		43,487	6,474	-	6,474
500211	Health Insurance	182,408		173,060	9,348	-	9,348
500212	Dental Insurance	12,318		9,486	2,832	-	2,832
500213	Life Insurance	2,306		377	1,930	-	1,930
500214	Long Term Disability Insurance	3,199		3,323	(124)	-	(124)
500215	Self Insurance	7,500		5,381	2,119	-	2,119
500220	FICA	64,921		64,467	454	-	454
500231	NHRS-E	93,201		87,333	5,868	-	5,868
500232	NHRS-T	24,149		24,149	(0)	-	(0)
500250	Unemployment Comp. Ins.	516		500	16	-	16
500260	Workers Compensation Ins.	1,944		1,944	-	-	-
500318	Legal Fees	400		637	(237)	720	(957)
500320	Audit	7,250	8,000	13,300	1,950	-	1,950
500330	Software Support Contract	61,731		56,909	4,822	-	4,822
500331	Other Support Contracts	4,683		6,461	(1,778)	-	(1,778)
500430	Repairs	300		-	300	-	300
500441	Rent	2,000		2,000	-	-	-
500442	Equipment Lease	1,102		543	559	-	559
500520	Insurance	500		500	-	-	-
500531	Telephone	1,500		1,031	469	-	469
500534	Postage	3,000		3,069	(69)	-	(69)
500540	Advertising	1,350		1,791	(441)	-	(441)
500550	Printing & Binding	350		-	350	-	350
500582	Staff Development/Trainings	9,000		3,687	5,313	-	5,313
500585	Mileage Reimbursement	2,000	46	772	1,273	-	1,273
500610	Supplies	6,500		6,155	345	40	305
500640	Books	-		-	-	-	-
500650	Miscellaneous Software	-		-	-	-	-
500731	New Equipment	-		-	-	-	-
500735	Replacement Equipment						-
500737	Replacement Furniture	-		-	-	-	-
500738	Replacement Computers	-		-	-	-	-
500810	Dues & Fees	4,939		5,946	(1,007)	-	(1,007)
				.		-	
	Total	1,426,587	8,046	1,372,801	61,831	760	61,072

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, **Ashland and/or Inter-Lakes School Districts** for a combined 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.

DRAFT**BUDGET DEVELOPMENT 2027/2028 & BOARD MEETINGS**

UPDATED: OCTOBER 7, 2026

School Administrative Unit #2

EVENT	DATE/TIME	NOTES
Draft Budget Presented	October 13 th	
Budget sent to Board with agenda for Nov. 19 th meeting	November	Email
SAU #2 Board Meeting & Budget Work Session	November 19 th 5:00 p.m.	Ashland Elementary School
Publish notice of SAU Budget Hearing and Summary of Preliminary Budget	On or before December 1 st	Send to Newspaper
SAU #2 Budget Public Hearing & Board Approval	December 8 th 5:00 p.m.	RSA 194-C:9 Prior to January 1 st
Certify to School Board Chairperson Amount to be Apportioned	Prior to January 15 th	
SAU Warrant Article on Inter-Lakes Ballot	March 3 rd	
Inter-Lakes Moderator delivers ballots to Ashland Moderator		
SAU Warrant Article on Ashland Ballot	March 9 th	
Ashland Moderator Records and Announces Results and Delivers Ballots to SAU Secretary		
SAU Secretary Store Ballots in clear container with date of vote. Store for 60 days from vote or recount	May 8 th	
Spring Meeting & Budget Review	May (Date TBD)	

JULY 2026 TO JUNE 2027 CALENDAR

July 2026						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
October 2026						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
January 2027						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						
April 2027						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

August 2026						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					
November 2026						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					
February 2027						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						
May 2027						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September 2026						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			
December 2026						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		
March 2027						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			
June 2027						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Reviewed by: Barbara Loughman on 9/22/26

To: SAU Board
 From: Mary Moriarty, Superintendent
 Date: October 7, 2026
 Re: 2027/2028 Proposed Budget

October 13 at 5:00 p.m. – SAU Board Meeting – Humiston Building

The SAU manages 4 separate budgets with the current appropriations, open grants, food service, and other special revenue totaling approx. \$47,750,000. There are close to 440 people, including coaches, substitutes and regular contracted service providers and about 220 retired employees and spouses 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 9 staff members, 1 has been in their role for just over one year, 2 just over two years and 4 just over three 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
- 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 August 2023; worked previously for SAU #2 in a different position for 6 years
- Lisa Holiday, Director of Student Services – Started July 2023
- Ashley Dolloff, Business Administrator – Started 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 27/28 SAU Budget

The proposed SAU general fund reflects an increase of \$28,964, or 1.95%, over last year's adopted budget. Key cost drivers include a 2.1% rise in health insurance premiums, an increase in life insurance due to contract changes, 4% wage increase for SAU staff, and contracted salary adjustments of 3% for the superintendent and 3.5% for both the business administrator and director of student services. The net assessment increase is \$89,171 (6.43%), driven primarily by the prior use of approximately \$60,000 in fund balance to level-fund the 26/27 assessment. As noted last year, relying on reserves created a 'cliff effect,' which is now unavoidable because HB 564 no longer permits a multi-district SAU to hold a fund balance. Below is a summary of key budget increases and decreases:

Budget Area	Adopted 26/27 Budget	Proposed 27/28 Budget	Difference
Salary Only	\$895,768	\$ 927,704	Increase \$ 31,936
Healthcare & Dental (Current Staff)	\$231,109	\$ 234,861	Increase \$ 3,752
Healthcare & Dental Retirees	\$54,786	\$41,203	Decrease \$13,583
Life Insurance	\$2,288	\$6,378	Increase \$4,090
Total			Increase \$ 26,195

HB 564

Under the new law, voters will consider the SAU budget as a separate warrant article during the annual budget process. A majority vote will adopt the proposed budget and less than a majority vote will accept the previous year's budget, adjusted for continuing contracts and no increase to salaries.

What does this mean for Ashland School District? A separate warrant article on the March 2027 ballot for Ashland's portion of the SAU budget. The moderator will record the total yeas and nays (from both Ashland and Inter-Lakes) and announce the final results.

What does this mean for Inter-Lakes School District? A separate warrant article will be voted on at the March 2027 Annual Meeting by paper ballot. The moderator will record the yeas and nays and announce the results at the meeting. The results will be sent to the Ashland moderator for the final count.

At the end of the fiscal year, any unassigned general fund balance will be apportioned and returned to the school districts. Apportionment occurs on the same basis used by the SAU for the purpose of assigning the SAU budget at annual meeting.

School Administrative Unit #2									
Central Office Budget Worksheet			DRAFT 10/5/26						
Proposed Budget 2027/2028									
								Change from 26/27	
Line #	Account Number	Description	Adopted 2025/2026	Carry-Forward 2024/2025	Expended 2025/2026	Adopted 2026/2027	Proposed 2027/2028	Increase/ (Decrease)	% Change
	11023201	Executive & General SAU Administration							
1	500100	Superintendent	151,410		151,410	155,952	160,631	4,678	3.00%
2	500103	Business Administrator	125,580		125,580	130,603	135,174	4,571	3.50%
3	500107	Director of Student Services	125,580		125,580	130,603	135,174	4,571	3.50%
4	500112	Accountant	78,000		78,000	81,120	84,365	3,245	4.00%
5	500113	Business Office Staff	181,883		197,521	231,118	240,170	9,052	3.92%
6	500114	Human Resources Coordinator	74,880		74,880	77,875	80,990	3,115	4.00%
7	500115	Administrative Support	119,226		67,298	67,496	70,200	2,704	4.01%
8	500118	Treasurer	1,000		1,000	1,000	1,000	-	0.00%
9	500123	Part Time Professional Support	20,000		35,225	20,000	20,000	-	0.00%
10	500210	Retirees Health & Dental Insurance	49,961		43,487	54,786	41,203	(13,583)	-24.79%
11	500211	Health Insurance	182,408		173,060	214,206	217,770	3,564	1.66%
12	500212	Dental Insurance	12,321		9,486	9,904	10,092	188	1.90%
13	500213	Life Insurance	2,306		377	2,288	6,378	4,090	178.76%
14	500214	Long Term Disability Insurance	3,199		3,323	3,760	4,047	286	7.62%
15	500215	Self Insurance	7,500		5,381	7,000	7,000	-	0.00%
16	500220	FICA	64,921		64,467	67,330	70,054	2,724	4.05%
17	500231	NHRS-E	93,200		87,333	91,614	85,966	(5,647)	-6.16%
18	500232	NHRS-T	24,149		24,149	25,115	25,048	(67)	-0.27%
19	500250	Unemployment Comp. Ins.	516		500	500	500	-	0.00%
20	500260	Workers Compensation Ins.	1,944		1,944	2,426	2,426	-	0.00%
21	500318	Legal Fees	400		637	400	400	-	0.00%
22	500320	Audit	7,250	8,000	13,300	8,000	10,500	2,500	31.25%
23	500330	Software Support Contract	61,731		56,909	64,818	66,207	1,389	2.14%
24	500331	Other Support Contracts	4,683		6,461	5,700	6,800	1,100	19.30%
25	500430	Repairs	300		-	300	300	-	0.00%
26	500441	Rent	2,000		2,000	2,000	2,000	-	0.00%
27	500442	Equipment Lease	1,102		543	600	600	-	0.00%
28	500520	Insurance	500		500	500	500	-	0.00%
29	500531	Telephone	1,500		1,031	1,500	1,500	-	0.00%
30	500534	Postage	3,000		3,069	3,000	3,000	-	0.00%
31	500540	Advertising	1,350		1,791	1,550	1,850	300	19.35%
32	500550	Printing & Binding	350		-	350	350	-	0.00%
33	500582	Staff Development/Trainings	9,000		3,687	9,000	9,000	-	0.00%
34	500585	Mileage Reimbursement	2,000	46	772	2,000	2,000	-	0.00%
35	500610	Supplies	6,500		6,155	6,500	6,500	-	0.00%
36	500640	Books	-		-	-	-	-	0.00%
37	500650	Miscellaneous Software	-		-	-	-	-	0.00%
38	500731	New Equipment	-		-	-	-	-	0.00%
39	500735	Replacement Equipment	-		-	-	-	-	0.00%
40	500737	Replacement Furniture	-		-	-	-	-	0.00%
41	500738	Replacement Computers	-		-	-	-	-	0.00%
42	500810	Dues & Fees	4,939		5,946	5,879	6,064	185	3.15%
43		Total General Fund	1,426,587	8,046	1,372,801	1,486,794	1,515,758	28,964	1.95%
44									
45		Federal Funds							
46		IDEA/Preschool/Other Grants	50,000			50,000	50,000	-	0.00%
47		Federal Total	50,000			50,000	50,000	-	0.00%
48									
49		Total Appropriations General Fund & Federal Fund	1,476,587			1,536,794	1,565,758	28,964	1.88%

School Administrative Unit #2									
Central Office Budget Worksheet			DRAFT 10/5/26						
Proposed Budget 2027/2028									
								Change from 26/27	
Line #	Account Number	Description	Adopted 2025/2026		Actual 2025/2026	Adopted 2026/2027	Proposed 2027/2028	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		63,637	40,000	40,000	-	0.00%
4		Interest Earned	500		1,185	500	500	-	0.00%
5									
6		Other Income	-		1,792	-	-	-	0.00%
7		Fund Balance	-		-	60,207	-	(60,207)	-100.00%
8		Total Revenue	90,500		116,614	150,707	90,500	(60,207)	-39.95%
9									
10		Assessment							
11		Total Appropriations	1,476,587		1,476,587	1,536,794	1,565,758	28,964	1.88%
12		Total Revenue	90,500		116,614	150,707	90,500	(60,207)	-39.95%
13		Encumbrances							
14		General Fund Assessment	1,386,087		1,359,973	1,386,087	1,475,258	89,171	6.43%
15		Fund Balance			26,114				
16		Net Assessment	1,386,087		1,386,087	1,386,087	1,475,258	89,171	6.43%

School Administrative Unit #2 - Central Office
Supporting Data for Budget
Budget Worksheet 2027/2028

DRAFT 10/5/26

Line #	Account Number	Description		
1	500100	Superintendent	Total	\$160,631
2	500103	Business Administrator	Total	\$135,174
3	500107	Director of Student Services	Total	\$135,174
4	500112	Accountant	Total	\$84,365
5	500113	Accounting Specialist	27,711	
		Accounting Specialist	66,373	
		Accounts Payable Specialist	70,304	
		Federal Funds Specialist	70,782	
		Extra Hours/Overtime	5,000	
		Total		\$240,170
6	500114	Human Resources Coordinator	Total	\$80,990
7	500115	Administrative Support	70,200	
		Total		\$70,200
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	38,188	
		Dental	3,015	
		Total		\$41,203
11	500211	Health Insurance	Total	\$217,770
12	500212	Dental Insurance	Total	\$10,092

Line #	Account Number	Description			
13	500213	Life Insurance Administrative/Professional Support		6,270 108	
			Total		\$6,378
14	500214	Disability Insurance Long term disability			
			Total		\$4,047
15	500215	Self Insurance			
			Total		\$7,000
16	500220	FICA Federal Insurance Contributions Act Provides Social Security benefits 6.2% and an additional 1.45% for Medicare			
			Total		\$70,054
17	500231	NHRS New Hampshire Retirement System 11.51% of wages for employees and 18.26% for			
18	500232	teachers			
			Total	Employees	\$85,966
			Total	Teachers	\$25,048
19	500250	Unemployment Comp. Ins.			
			Total		\$500
22	500260	Workers' Compensation			
			Total		\$2,426
21	500318	Legal Fees As needed legal services			
			Total		\$400
22	500320	Audit Yearly Independent Audit			
			Total		\$10,500

Line #	Account Number	Description		
23	500330	Software Support Contracts Munis SAAS Hosting Service estimated 8% increase	66,207	
		Total		\$66,207
24	500331	Other Support Northeast Record Retention\Shredding Pitney Bowes Service Agreement Computer consultant - Cabot O'Brien - Services as needed	700 1,100 5,000	
		Total		\$6,800
25	500430	Repairs General repairs as needed in the office		
		Total		\$300
26	500441	Rent Rent paid to the Inter-Lakes School District for office space		
		Total		\$2,000
27	500442	Equipment Leases Postage Meter	600	
		Total		\$600
28	500520	Insurance Primex Property & Liability	500	
		Total		\$500
29	500531	Telephone 2 Mobile telephones : 1 each for Superintendent and Business Administrator	1,500	
		Total		\$1,500
30	500534	Postage Mailings to School Boards/Accounts Payable/Payroll/misc.		
		Total		\$3,000
31	500540	Advertising Newspaper - Job Openings, SAU Budget, Etc. Edjobs.com	1,000 850	
		Total		\$1,850

Line #	Account Number	Description		
32	500550	Printing & Binding Binding of historical documents (annual reports) and misc. printing as needed	350	
		Total		\$350
33	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
34	500585	Mileage Reimbursement In & Out of district mileage at IRS rate	2,000	
		Total		\$2,000
35	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
36-40		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 AD) Society of Human Resources Management HRAGC NHASEA NH Association of School Business Officials ASCD/NHASCD Lakes Region Superintendents Association(MM) Notary Fees Voya Administration Fees	3,700 299 65 700 400 150 75 75 600	
		Total		\$6,064