

SAU19 BOARD MEETING MINUTES
GOFFSTOWN * NEW BOSTON SCHOOL DISTRICTS
October 16, 2025– 6:00PM
SAU 19 Central Office - 11 School Street – Goffstown, NH 03045

New Boston School Board Members Present: Julie Kirklin, Kate Merva, Kelly Socia, Nicole Treat, Bill Schmidt (excused absence)

Goffstown School Board Members Present: Heather Trzepacz, Shane Rozamus (arrived at 7:00pm), Jack Carbonneau, Jared Talbot, Caroline Racine, Reta Chaffee, Laura Fleming (Ginny McKinnon and Vanessa Hayes, excused absence)

SAU 19 Administrators: Brian Balke, Superintendent, Wendy Kohler, Assistant Superintendent, Doug Totten, Business Administrator

Jared Talbot called the meeting to order at 6:33pm

Pledge of Allegiance

Approval of April 10, 2025 Meeting Minutes: *Heather Trzepacz motioned the approval of the April 10, 2025 meeting minutes as presented, seconded by Nicole Treat Vote: 10-0-0 – All in Favor – Motion Passed.*

Public Comment: None

Correspondence HealthTrust Update: Both Boards were made aware of the HealthTrust Update on Recent Events Impacting NH Health Risk Pools at their October School Board meetings. Brian wanted to ensure the same information would be noted in the SAU minutes.

There are two models of coverage: “**Assessable coverage**, when losses cause reserves to fall below the level needed for financial stability, the entity providing coverage (i.e., risk pool) can go back to the policy holders (towns, cities, schools, etc.) and require policy holders to pay additional funds to cover losses that occurred during the current or prior year. The additional funds would be owed even if the policyholder decided to non-renew coverage.” *HealthTrust memo dated October 1, 2025*

Non-assessable coverage: “Your contributions (premiums) are the limit of your exposure and offering non-assessable coverage would typically hold higher reserve levels, as there is no immediate source of additional revenue if claims exceed reserves. The risk pool would rebuild reserves through a prospective capital risk charge added to future premiums.” *HealthTrust memo dated October 1, 2025*. Noted: SAU 19, New Boston and Goffstown School Districts are **not** in an assessable pool coverage.

Brian informed the Board that our Guaranteed Maximum Rate (GMR) has increased to 12.4%.

Manifests and Vouchers: April 2025, May 2025, June 2025, July 2025, August 2025, September 2025 Manifests

SAU #19 Board Meeting
Manifest Summary Review
Vendor Payments and Invoices > \$1,000
April 2025

	Amount
Total Manifest Value	\$ 207,545.17

Major Items:

Payroll / Taxes / Benefits

Payroll	4/10, 4/24	\$ 90,464	
Payroll Taxes		\$ 35,469	
TSA Consulting		\$ 16,774	Contributions
HealthTrust		\$ 16,774	Deductions (Flex Spending & Dependent Care)
NHRS		\$ 25,527	Retirement contributions
Lincoln National		\$ 764	Life/LTD
Sub Total		\$ 194,900.67	

A/P Activity

SPED and GRANTS:

Goffstown School District	\$ 3,539	Grant disbursements and food service
SPED Sub Total	\$ 3,539.43	

General Expenses

BMO Harris Bank	\$ 1,414	Amazon gift cards, Superintendent conference registration
Peac Solutions	\$ 1,951	Copier Lease
Pelmac Industries	\$ 1,872	Video cameras and installation
Gen Sub Total	\$ 5,236.17	

(Does not represent all payments)	Total	\$ 203,676
Only A/P over \$1,000 included		

Caroline Racine motioned to accept the April 2025 manifest as presented, seconded by Julie Kirklin. Vote: 10-0-0 - All in Favor – Motion Passed.

SAU #19 Board Meeting
Manifest Summary Review
Vendor Payments and Invoices > \$1,000
May 2025

Total Manifest Value	\$	Amount	259,572.45
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Major Items:

Payroll / Taxes / Benefits

Payroll	5/8 and 5/22	\$	90,936.14	
Payroll Taxes		\$	35,662.14	
TSA Consulting		\$	10,747	403B Contributions
HealthTrust		\$	31,907	Payroll Deductions (Flex Spending & Dependent Care)
NHRS		\$	25,541	Retirement contributions
Lincoln National		\$	763.50	Life/LTD
Sub Total		\$	195,555.83	

A/P Activity

SPED and GRANTS:

Goffstown School District	\$	50,265	Grant disbursements and food service
New Boston School District	\$	6,176	Grant disbursements and food service
SPED Sub Total	\$	56,440.52	

General Expenses

Idemia	\$	3,588	Electronic fingerprints - GPD
Gen Sub Total	\$	3,588.00	

(Does not represent all payments)	Total	\$	255,584
Only A/P over \$1,000 included			

Caroline Racine motioned to accept the May 2025 manifest as presented, seconded by Julie Kirklin. Vote: 10-0-0 - All in Favor – Motion Passed.

SAU #19 Board Meeting
Manifest Summary Review
Vendor Payments and Invoices > \$1,000
June 2025

Total Manifest Value	\$	Amount	305,694.45
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Major Items:

Payroll / Taxes / Benefits

Payroll	6/5, 6/18, & 6,23	\$	107,998.05	
Payroll Taxes		\$	44,008.52	
TSA Consulting		\$	12,978	403B Contributions
HealthTrust		\$	31,907	Payroll Deductions (Flex Spending & Dependent Care)
NHRS		\$	25,618	Retirement contributions
Lincoln National		\$	763.50	Life/LTD
Sub Total		\$	223,272.32	

A/P Activity

SPED and GRANTS:

Goffstown School District	\$	70,899	Grant disbursements and food service
New Boston School District	\$	7,859	Grant disbursements and food service
SPED Sub Total	\$	78,757.19	

General Expenses

BMO Harris Bank	\$	1,021	Annual conference fee, SAU appreciation lunch, ASBO Tristate
Gen Sub Total	\$	1,021.18	

(Does not represent all payments)	Total	\$	303,051
Only A/P over \$1,000 included			

Caroline Racine motioned to accept the June 2025 manifest as presented, seconded by Julie Kirklin. Vote: 10-0-0 - All in Favor – Motion Passed.

SAU #19 Board Meeting
Manifest Summary Review
Vendor Payments and Invoices > \$1,000
July 2025

	Amount
Total Manifest Value	\$ 421,184.46

Major Items:

Payroll / Taxes / Benefits

Payroll	7/3, 7/17, & 7/31	\$	144,506.11	
Payroll Taxes		\$	56,779.43	
TSA Consulting		\$	15,294	403B Contributions
HSA Deposits		\$	13,350	Health Savings Accounts
HealthTrust		\$	33,923	Payroll Deductions (Flex Spending & Dependent Care)
NHRS		\$	25,608	Retirement contributions
Lincoln National		\$	804	Life/LTD
Sub Total		\$	290,264.70	

A/P Activity

SPED and GRANTS:

None over \$1,000	\$	-
SPED Sub Total	\$	-

General Expenses

PowerSchool	\$	49,790	eFinance Annual software fee
Frontline	\$	29,603	HR software - annual fees
TimeClock Plus	\$	14,624	Time and Attendance Annual Fees
NHSAA	\$	10,870	School Administrator Annual dues
Primex	\$	8,468	Property and Liability Insurance- Annual
NH State Police	\$	5,200	Background checks
Operations Hero	\$	3,576	Facilities software - Annual fees
Education Data Solutions	\$	2,100	504 management software
PEAC Solutions	\$	1,951	Copier Lease
ASCD	\$	1,653	Association for Supervision and Curriculum Dev (ASCD) Membership
Gen Sub Total	\$	127,834.90	

(Does not represent all payments)	Total	\$	418,100
Only A/P over \$1,000 included			

Caroline Racine motioned to accept the July 2025 manifest as presented, seconded by Julie Kirklin. Vote: 10-0-0 - All in Favor – Motion Passed.

SAU #19 Board Meeting
 Manifest Summary Review
 Vendor Payments and Invoices > \$1,000
 August 2025

	Amount
Total Manifest Value	\$ 234,299.30

Major Items:

Payroll / Taxes / Benefits

Payroll	8/14 & 8/26	\$	97,821.59	
Payroll Taxes		\$	38,201.99	
TSA Consulting		\$	10,196	403B Contributions
HealthTrust		\$	32,738	Payroll Deductions (Flex Spending & Dependent Care)
NHRS		\$	38,408	Retirement contributions
Lincoln National		\$	804	Life/LTD
Sub Total		\$	218,169.59	

A/P Activity

SPED and GRANTS:

No activity over \$1,000

SPED Sub Total	\$	-
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General Expenses

Pandadoc	\$	4,050	Online software
The Education Cooperative	\$	3,427	IT (SDPA) Data privacy alliance
New Hampshire CPR	\$	1,670	Fees for First Aid and CPR Training
Dead River Company	\$	1,166	Oil
Staples	\$	1,106	Office supplies
Gen Sub Total	\$	11,419.23	

(Does not represent all payments)	Total	\$	229,589
Only A/P over \$1,000 included			

Caroline Racine motioned to accept the August 2025 manifest as presented, seconded by Julie Kirklin. Vote: 10-0-0 - All in Favor – Motion Passed.

SAU #19 Board Meeting
Manifest Summary Review
Vendor Payments and Invoices > \$1,000
September 2025

		Amount	
Total Manifest Value	\$		255,661.02

Major Items:

Payroll / Taxes / Benefits

Payroll	9/11 & 9/25	\$	94,882.85	
Payroll Taxes		\$	37,148.22	
TSA Consulting		\$	10,196	403B Contributions
HealthTrust		\$	32,738	Payroll Deductions (Flex Spending & Dependent Care)
NHRS		\$	25,690	Retirement contributions
Lincoln National		\$	801	Life/LTD
Sub Total		\$	201,455.00	

A/P Activity

SPED and GRANTS:

Goffstown School District	\$	25,584	Grant disbursements and food service
New Boston School District	\$	3,172	Grant disbursements and food service
SPED Sub Total	\$	28,755.68	

General Expenses

Gov Connection, Inc	\$	6,393	Replacement laptop cycle
Plodzick & Sanderson	\$	5,090	Auditing Services
CMRS-FP	\$	3,500	Postage
Peac Soluction	\$	1,951	Copier lease
Consolidated Communications	\$	1,819	Phone & dark fiber
BMO Harris Bank	\$	1,495	AED pad, admin retreat costs, and SAU end of summer thank you
Eversource	\$	1,247	Electricity
Gen Sub Total	\$	21,494.04	

(Does not represent all payments)	Total	\$	251,705
Only A/P over \$1,000 included			

Caroline Racine motioned to accept the September 2025 manifest as presented, seconded by Julie Kirklin. Vote: 10-0-0 - All in Favor – Motion Passed.

Expenditure Report:

POWERSCHOOL ERP 23.10
DATE: 10/15/2025
TIME: 13:37:22

SAU19
EXPENDITURE STATUS REPORT

PAGE NUMBER: 1
EXPSTA11

SELECTION CRITERIA: orgn.fund='10'
ACCOUNTING PERIOD: 3/26

SORTED BY: FUND, LOCATION, FUNCTION, ACCOUNT
TOTALLED ON: FUND, LOCATION, FUNCTION
PAGE BREAKS ON: FUND

FUND-10 GENERAL FUND
LOCATION-000 GENERAL FUND
FUNCTION-2313 GENERAL FUND

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
LOCATION-000 DISTRICT WIDE							
FUNCTION-2313 DISTRICT TREASURER SERVIC							
125	DISTRICT TREASURER	1,000.00	.00	500.00	.00	500.00	50.00
221	FICA/MEDICARE	77.00	.00	38.25	.00	38.75	49.68
251	UNEMPLOYMENT COMPEN	1.00	.00	.00	.00	1.00	.00
261	WORKERS COMPENSATIO	2.00	.00	.00	.00	2.00	.00
	TOTAL DISTRICT TREASURER SERV	1,080.00	.00	538.25	.00	541.75	49.84
FUNCTION-2317 AUDIT							
331	PROF SERVICES	7,500.00	5,090.00	2,410.00	5,090.00	.00	100.00
	TOTAL AUDIT	7,500.00	5,090.00	2,410.00	5,090.00	.00	100.00
FUNCTION-2318 LEGAL SERVICES							
332	PROF SERVICES	3,500.00	.00	.00	.00	3,500.00	.00
	TOTAL LEGAL SERVICES	3,500.00	.00	.00	.00	3,500.00	.00
FUNCTION-2321 SAU SERVICES							
113	DISTRICT SALARIES	222,000.00	9,235.02	83,115.22	30,191.52	108,693.26	51.04
114	SECRETARY SALARIES	180,585.00	14,394.84	134,292.68	42,804.23	3,488.09	98.07
117.1	SUPERINTENDENT SALA	193,331.00	15,265.62	137,390.52	49,678.12	6,262.36	96.76
117.2	ASS'T SUP SALARY	147,160.00	11,363.62	102,272.52	36,953.52	7,933.96	94.61
118	INSURANCE BUYOUT	6,500.00	500.02	4,499.92	1,750.07	250.01	96.15
119	SALARY POOL	25,000.00	.00	.00	.00	25,000.00	.00
127	STIPENDS	17,123.00	1,190.30	10,712.80	4,166.05	2,244.15	86.89
211	HEALTH INSURANCE	149,678.00	10,430.06	.00	36,292.93	113,385.07	24.25
212	DENTAL INSURANCE	8,511.00	643.55	.00	1,930.65	6,580.35	22.68
213	LIFE INSURANCE	3,348.00	228.29	.00	684.87	2,663.13	20.46
214	DISABILITY INSURANC	2,247.00	97.83	.00	293.49	1,953.51	13.06
215	VISION INSURANCE	580.00	41.68	.00	125.04	454.96	21.56
216	HSA ER CONTRIBUTION	15,000.00	.00	.00	.00	15,000.00	.00
221	FICA/MEDICARE	60,971.00	3,888.96	34,271.83	12,365.95	14,333.22	76.49
231	NON-TEACHER RETIREM	103,244.00	6,464.22	58,782.32	20,522.47	23,939.21	76.81
239	OTHER RETIREMENT	27,438.00	1,618.30	14,564.30	5,664.05	7,209.65	73.72
251	UNEMPLOYMENT COMPEN	161.00	.00	.00	.00	161.00	.00
261	WORKERS COMPENSATIO	1,821.00	.00	.00	.00	1,821.00	.00
322	PROF. PROGRAM IMPRO	7,200.00	1,065.46	200.00	1,867.30	5,132.70	28.71
339	OTHER PROFESSIONAL	26,500.00	-114.00	4,969.75	10,079.25	11,451.00	56.79
431	MAINTENANCE	1,050.00	.00	11.00	875.16	163.84	84.40
442	EQUIPMENT RENTAL	12,800.00	1,950.60	8,402.42	4,399.98	-2.40	100.02
531	VOICE COMMUNICATION	5,100.00	909.30	7,393.00	3,647.00	-5,940.00	216.47
532	DATA COMMUNICATIONS	4,450.00	19.95	240.15	59.85	4,150.00	6.74
534	POSTAGE	4,000.00	3,500.00	500.00	3,500.00	.00	100.00
541	ADVERTISING	2,000.00	.00	.00	1,600.00	400.00	80.00
551	PRINTING & BINDING	2,000.00	.00	257.42	.00	1,742.58	12.87
581	TRAVEL	500.00	.00	.00	75.74	424.26	15.15
611	GENERAL SUPPLIES	11,300.00	1,549.77	6,230.04	2,985.11	2,084.85	81.55

641	BOOKS & PRINTED MED	500.00	.00	.00	.00	500.00	.00
643	INFORMATION ACCESS	116,659.00	.00	900.00	107,174.10	8,584.90	92.64
733	NEW FURNITURE & FIX	750.00	.00	.00	.00	750.00	.00
734	COMPUTERS & NETWK E	9,500.00	.00	.00	.00	9,500.00	.00
737	REPLACEMENT FURN &	850.00	.00	.00	.00	850.00	.00
811	DUES AND FEES	16,939.00	349.00	.00	11,871.72	5,067.28	70.09
	TOTAL SAU SERVICES	1,386,796.00	84,592.39	609,005.89	391,558.17	386,231.94	72.15
FUNCTION-2332 SPECIAL ED ADMIN							
113	DISTRICT SALARIES	83,047.00	6,579.84	59,218.64	21,390.79	2,437.57	97.06
114	SECRETARY SALARIES	108,681.00	7,494.56	75,240.54	23,019.62	10,420.84	90.41
117.2	ASS'T SUP SALARY	124,372.00	9,759.00	87,830.80	34,156.50	2,384.70	98.08
118	INSURANCE BUYOUT	6,500.00	453.88	3,392.16	1,703.98	1,403.86	78.40
127	STIPENDS	2,500.00	192.32	1,730.80	673.12	96.08	96.16
211	HEALTH INSURANCE	40,721.00	3,422.49	.00	10,267.47	30,453.53	25.21
212	DENTAL INSURANCE	2,194.00	188.50	.00	565.50	1,628.50	25.77
213	LIFE INSURANCE	717.00	56.96	.00	170.88	546.12	23.83
214	DISABILITY INSURANC	963.00	59.77	.00	186.57	776.43	19.37
215	VISION INSURANCE	175.00	14.64	.00	43.92	131.08	25.10
221	FICA/MEDICARE	25,018.00	1,868.54	17,397.09	6,177.69	1,443.22	94.23
231	NON-TEACHER RETIREM	14,705.00	735.88	5,892.83	2,712.98	6,099.19	58.52
232	TEACHER RETIREMENT	24,426.00	1,839.74	16,557.74	6,439.09	1,429.17	94.15
239	OTHER RETIREMENT	4,500.00	28.86	259.56	101.01	4,139.43	8.01
241	TEACHER TUITION REI	2,500.00	.00	.00	.00	2,500.00	.00
251	UNEMPLOYMENT COMPEN	96.00	.00	.00	.00	96.00	.00
261	WORKERS COMPENSATIO	747.00	.00	.00	.00	747.00	.00
322	PROF. PROGRAM IMPRO	500.00	.00	.00	.00	500.00	.00
581	TRAVEL	1,700.00	.00	1,000.00	.00	700.00	58.82
611	GENERAL SUPPLIES	900.00	38.96	.00	62.96	837.04	7.00
641	BOOKS & PRINTED MED	100.00	.00	.00	.00	100.00	.00
811	DUES AND FEES	1,500.00	.00	.00	1,195.00	305.00	79.67
	TOTAL SPECIAL ED ADMIN	446,562.00	32,733.94	268,520.16	108,867.08	69,174.76	84.51
FUNCTION-2510 FISCAL SERVICES							
113	DISTRICT SALARIES	225,000.00	25,356.44	228,207.54	84,437.19	-87,644.73	138.95
116	OTHER SUPPORT SALAR	156,613.00	11,595.27	112,465.74	36,369.44	7,777.82	95.03
118	INSURANCE BUYOUT	3,063.00	269.24	2,423.04	942.34	-302.38	109.87
127	STIPENDS	3,100.00	330.80	2,976.80	1,157.80	-1,034.60	133.37
211	HEALTH INSURANCE	92,724.00	9,503.82	.00	31,014.21	61,709.79	33.45
212	DENTAL INSURANCE	4,009.00	468.12	.00	1,404.36	2,604.64	35.03
213	LIFE INSURANCE	1,121.00	128.32	.00	384.96	736.04	34.34
214	DISABILITY INSURANC	1,135.00	82.51	.00	247.53	887.47	21.81
215	VISION INSURANCE	324.00	32.39	.00	97.17	226.83	29.99
221	FICA/MEDICARE	29,805.00	2,768.26	26,474.61	9,036.83	-5,706.44	119.15
231	NON-TEACHER RETIREM	44,600.00	4,283.21	38,941.23	13,131.47	-7,472.70	116.75
239	OTHER RETIREMENT	7,250.00	703.88	3,565.28	2,463.58	1,221.14	83.16
241	TEACHER TUITION REI	2,500.00	.00	.00	.00	2,500.00	.00
251	UNEMPLOYMENT COMPEN	133.00	.00	.00	.00	133.00	.00
261	WORKERS COMPENSATIO	892.00	.00	.00	.00	892.00	.00
339	OTHER PROFESSIONAL	3,000.00	.00	.00	.00	3,000.00	.00
	TOTAL FISCAL SERVICES	575,269.00	55,522.26	415,054.24	180,686.88	-20,472.12	103.56
FUNCTION-2600 OPER. & MAINT. OF PLANT							
115	CUSTODIAL SALARIES	17,829.00	1,407.00	13,518.92	3,716.83	593.25	96.67
116	OTHER SUPPORT SALAR	110,000.00	8,829.00	79,461.00	28,746.35	1,792.65	98.37
127	STIPENDS	4,000.00	307.70	2,769.20	1,076.95	153.85	96.15
211	HEALTH INSURANCE	24,871.00	2,072.74	.00	8,718.22	16,152.78	35.05
212	DENTAL INSURANCE	1,224.00	102.01	.00	306.03	917.97	25.00
213	LIFE INSURANCE	532.00	43.20	.00	129.60	402.40	24.36
214	DISABILITY INSURANC	335.00	21.74	.00	65.22	269.78	19.47
215	VISION INSURANCE	81.00	6.76	.00	20.28	60.72	25.04
216	HSA ER CONTRIBUTION	5,000.00	.00	.00	.00	5,000.00	.00
221	FICA/MEDICARE	10,203.00	791.90	7,324.80	2,514.39	363.81	96.43
231	NON-TEACHER RETIREM	14,883.00	1,103.36	9,930.29	3,586.12	1,366.59	90.82
239	OTHER RETIREMENT	2,500.00	.00	.00	.00	2,500.00	.00
251	UNEMPLOYMENT COMPEN	43.00	.00	.00	.00	43.00	.00
261	WORKERS COMPENSATIO	588.00	.00	.00	.00	588.00	.00
411	WATER/SEWER	950.00	.00	944.34	105.66	-100.00	110.53
431	MAINTENANCE	4,400.00	7.00	500.00	300.00	3,600.00	18.18
432	REPAIRS	8,000.00	.00	500.00	48.00	7,452.00	6.85
433	EMERGENCY REPAIRS	3,500.00	.00	.00	.00	3,500.00	.00
521	PROPERTY INSURANCE	8,468.00	.00	.00	8,468.00	.00	100.00
611	GENERAL SUPPLIES	2,000.00	858.97	751.04	865.96	383.00	80.85
622	ELECTRICITY	7,000.00	545.36	5,014.26	1,985.74	.00	100.00
624	OIL	10,500.00	.00	6,633.94	1,166.06	2,700.00	74.29
643	INFORMATION ACCESS	9,500.00	.00	.00	3,576.29	5,923.71	37.65
737	REPLACEMENT FURN &	2,000.00	.00	.00	395.55	1,604.45	19.78
	TOTAL OPER. & MAINT. OF PLANT	248,407.00	16,096.74	127,347.79	65,791.25	55,267.96	77.75
FUNCTION-2830 STAFF SERVICES							
114	SECRETARY SALARIES	71,263.00	5,828.48	55,121.92	15,532.30	608.78	99.15
116	OTHER SUPPORT SALAR	130,000.00	10,247.56	92,227.96	33,328.16	4,443.88	96.58
127	STIPENDS	1,800.00	138.46	1,246.16	484.61	69.23	96.15
211	HEALTH INSURANCE	47,149.00	3,939.02	.00	14,317.06	32,831.94	30.37
212	DENTAL INSURANCE	2,828.00	235.68	.00	707.04	2,120.96	25.00
213	LIFE INSURANCE	621.00	49.28	.00	147.84	473.16	23.81
214	DISABILITY INSURANC	613.00	32.61	.00	97.83	515.17	15.96
215	VISION INSURANCE	128.00	10.70	.00	32.10	95.90	25.08
216	HSA ER CONTRIBUTION	5,000.00	.00	.00	.00	5,000.00	.00
221	FICA/MEDICARE	15,575.00	1,191.80	11,367.60	3,604.77	602.63	96.13
231	NON-TEACHER RETIREM	27,231.00	2,042.65	18,723.72	6,202.18	2,305.10	91.54
239	OTHER RETIREMENT	6,500.00	519.24	4,673.04	1,817.34	9.62	99.85

251	UNEMPLOYMENT COMPEN	50.00	.00	.00	.00	50.00	.00
261	WORKERS COMPENSATIO	467.00	.00	.00	.00	467.00	.00
	TOTAL STAFF SERVICES	309,225.00	24,235.48	183,360.40	76,271.23	49,593.37	83.96
	TOTAL DISTRICT WIDE	2,978,339.00	218,270.81	1,606,236.73	828,264.61	543,837.66	81.74
	TOTAL GENERAL FUND	2,978,339.00	218,270.81	1,606,236.73	828,264.61	543,837.66	81.74
TOTAL REPORT		2,978,339.00	218,270.81	1,606,236.73	828,264.61	543,837.66	81.74

Revenue Status Report

POWERSCHOOL ERP 23.10
DATE: 10/15/2025
TIME: 14:13:53

SAU19
REVENUE STATUS REPORT

PAGE NUMBER: 1
REVSTAIL1

SELECTION CRITERIA: orgn.fund='10'
ACCOUNTING PERIOD: 3/26

SORTED BY: FUND,FUNCTION,ACCOUNT
TOTALLED ON: FUND,FUNCTION
PAGE BREAKS ON: FUND

FUND-10 GENERAL FUND
FUNCTION-1119 GENERAL FUND

ACCOUNT - - - - - TITLE - - - - -	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
FUNCTION-1119 DISTRICT ASSESSMENT						
R1119 OTHER APPROPRIATION	.00	296,810.00	.00	913,164.00	-913,164.00	.00
TOTAL DISTRICT ASSESSMENT	.00	296,810.00	.00	913,164.00	-913,164.00	.00
FUNCTION-1510 INTEREST ON INVESTMENTS						
R1510 INTEREST ON INVESTMENTS	.00	1,182.67	.00	3,202.97	-3,202.97	.00
TOTAL INTEREST ON INVESTMENTS	.00	1,182.67	.00	3,202.97	-3,202.97	.00
TOTAL GENERAL FUND	.00	297,992.67	.00	916,366.97	-916,366.97	.00
TOTAL REPORT	.00	297,992.67	.00	916,366.97	-916,366.97	.00

Budget Transfers: None

FY25-26 Commodity Pricing Update: Paper: WB Mason \$3.28/ream (same prices as last year);
#2 Heating Oil: Dead River blended rate of \$2.59/gallon

Superintendent Report

- **Thomas Reuter subscription:** This will be a good tool to help identify nonresident families/students.
- **SAU Basement Maintenance:** A new secured section of the SAU Basement was built for Human Resources and Board information.
- **EFA Guidance:** No state guidance has been given regarding EFAs. Brian believes that the guidance should be in form of a policy. He has drafted a model policy for the Boards's consideration. Boards will have decisions to make regarding allowing academic and nonacademic resident students to the schools.

Reta Chaffee congratulated Brian for creating something out of nothing and was appreciative of the energy and action taken at this point. This was not a knee jerk reaction.

Jared inquired if the resident families are paying taxes and a portion of those taxes are for the school districts, what money are we not receiving that would otherwise go to the school? Brian responded that if anyone is getting EFA funding, they get the money we don't. We receive no adequacy money for EFAs. We receive a small amount of adequacy (.16%/per student) for traditional home school students. EFA is perhaps costing us money and at this point.

SAU19 Proposed 2026-2027 Budget Presentation – Proposed Budget Overview – Fund 10:

We have a healthy fund balance which is why we did not increase the FY27 budget. There is approximately \$320K for projects.

Approved FY 2026 General Fund (10) Budget	\$	2,978,339	
Proposed FY 2027 Fund 10 Base Budget	\$	3,141,084	
Difference between FY27 Base and FY26	\$	162,745	5.46% increase
<i>Please note there is not a "Default" budget for the SAU</i>			
FY 2027 SAU Fund 10 "Base" Budget	\$	3,141,084	
FY 2027 SAU Fund 10 Proposed "New Spending"	\$	(11,484)	
Total Proposed FY 2027 General Fund (10) Budget	\$	3,129,600	
Difference in FY 27 Proposed and FY 27 Base	\$	(11,484)	-0.39% increase
Difference in Proposed FY27 and Approved FY26	\$	151,261	5.08% increase

Noteworthy FY 27 SAU 17 Proposed Budget Changes	Budget Line	Dollar Amount of Increase/(Decrease)
Increase to health insurance premium increase and change of staff	211 lines	78,131
Decrease to health insurance buyout	118 lines	(5,000)
Decrease to HSA contributions by district	216 lines	(12,500)
Increase to dental insurance premium increase and change of staff	212 lines	2,596
Increase to retirement stipend	10-000-2321-00-126	13,250
Increase to salary line increases to be reviewed in non-public session	100 lines	
Decrease to building operations maintenance	10-000-2600-00-431	(1,000)
Increase to communications and dark fiber	10-000-2321-00-531	5,500
Decrease to information access for office of superintendent	10-000-2321-00-643	(11,580)
Decrease to information access for operations of plant	10-000-2600-00-643	(5,900)
Decrease to oil	10-000-2600-00-624	(1,500)
Increase to professional services	10-000-2321-00-339	2,160

Total Proposed FY 2027 General Fund (10) Budget	\$	3,129,600
Total Proposed FY 2027 Grants Budget (Offset by Revenue)	\$	50,000
Total FY 27 SAU Appropriation	\$	3,179,600

School Administrative Unit #19
Preliminary Estimate Apportionment of Assessment
Fiscal Year 2027

15-Oct-25

	<u>2024-2025 ADM-A</u>	<u>% Based on ADM</u>	<u>Equal Val for 2024</u>	<u>% Based on Equal Val</u>
GOFFSTOWN	2,660.36	86.06%	3,214,362,283	70.58%
NEW BOSTON	430.97	13.95%	1,339,653,896	29.42%
TOTAL	3,091.33	100.00%	4,554,016,179	100.00%

*Formula for sharing SAU expenses is governed by RSA 194-C:9 Budget
(one-half based on ADM-A: one-half based on Equalized Valuation).*

	<u>One-Half of ADM-A</u>	<u>One-Half of Equal Val</u>	<u>Total % Share</u>
GOFFSTOWN	43.03%	35.29%	78.32%
NEW BOSTON	6.97%	14.71%	21.68%
TOTAL	50.00%	50.00%	100.00%

Distribution:

Total Operating Budget	
Fund 10 (through assessment)	\$ 3,129,600
Fund 22 - Grants	\$ 50,000
Total Operating Budget	\$ 3,179,600
Less Funding:	
Federal Funds	\$ 50,000
Estimate-Other Local Revenues	\$ 30,000
Estimate- Fund Balance	\$ 50,000
Total Funding	\$ 130,000
Amount to be raised by Districts for 2026-2027	\$ 3,049,600

Notes

	<u>FY 26 -----></u>		<u>FY 27 -----></u>	
	<u>Total % Share</u>	<u>Total \$ Share</u>	<u>Total % Share</u>	<u>Total \$ Share</u>
GOFFSTOWN	78.26%	\$ 2,268,104	78.32%	\$ 2,388,566
NEW BOSTON	21.74%	\$ 630,235	21.68%	\$ 661,034
	100.00%	\$ 2,898,339	100.00%	\$ 3,049,600

SAU 19 Fund Balance (Based on FY25 Audited Financials)

FY25 Total Fund Balance	\$	485,264.00
Nonspendable (encumbrances & prepays)	\$	(4,364.00)
Committed (used to reduce assessments)	\$	(50,000.00)
Assigned (obligations, i.e. unused time off)	\$	<u>(101,109.00)</u>

Unassigned Fund Balance FY25	\$	329,791.00
Current Year (FY26) Budget	\$	2,978,339.00
% of Current Year		11.07%

SAU Policy DO - Unassigned Fund Balance Target 8-12%		
Last Year Fund Balance	\$	343,626.00
Last Year Percent of Budget		12.20%

SAU Central Office Maintenance Needs:

- Video camera for the back hallway.
- Re-building the cement stairs entering the SAU Building.
- Supply room ceiling is peeling and falling on stored items.
- Building soffits are needed.
- Re-finishing wood floors.
- Asbestos in attic.

The Board requested Randy Loring make a list of needed projects for the SAU Central Office and present at the December SAU Board meeting.

Re-Visiting April SAU Board Meeting Discussions

- **Ability to Retain Funds for Anticipated Retirement Stipends.**

Sheryl Pratt of Plodzick and Sanderson was not comfortable with retaining funds for Anticipated Retirement Stipends and is not a recommendation she would make.

Policy ACAC – Title IX Sexual Harassment Policy – All Boards adopted Policy ACAC on an emergency basis. The SAU Board requested the policy return for Board review at their next Board meeting (October). As this is a 21-page policy, Board members requested additional time for review. The policy will return at the December meeting for approval.

Board Authorization Request Per Policy BFD – SAU19 Board Authorization: Authorizing the Business Administrator to continue to conduct SAU Business until the next Board meeting. *Reta Chaffee motioned to authorize all items listed on Policy BFD until the next meeting, Kate Merva 11-0-0 – All in Favor – Motion Passed (Change in vote is because Shane Rozamus joined the Board meeting).*

Re-Affirmation of Policy DFA – Investment: The investment policy shall be reviewed annually, and re-affirmed by the SAU Board. *Julie Kirklin motioned to re-affirm Policy DFA as presented, seconded by Shane Rozamus. Vote: 11-0-0 – All in Favor – Motion Passed.*

Board Review of Policy CBI and Policy Regulation CBI-R Superintendent Evaluation

The Board requested all Boards follow the same policy and regulation.

Noted:

- Difficult to give an evaluation in April as new Board members joined the Boards in March.
- There is no continuity with individual chairing as it changes each year.
- There is no history of previous evaluation to review as the evaluation is worked on.

SAU19 AREA Agreement Review/Discussion – Any Questions or Concerns? A date will be targeted to discuss a possible MOU for intra-transfer of students between school districts.

Committee members are Ginny McKinnon, Jack Carbonneau, Julie Kirklin, Jared Talbot, and Bill Schmidt.

Annual Superintendent Designee Authorization: *Kelly Socia motioned to allow the Superintendent to name a designee to sign and certify NHDOE reports in his absence, seconded by Nicole Treat. Vote: 11-0-0- All in Favor – Motion Passed.*

SAU 19 Board Treasurer Request: *Julie Kirklin motioned to authorize the SAU Board Treasurer to continue to pay the invoices and sign checks until the next SAU Board meeting, seconded by Jack Carbonneau. Vote: 10-0-1- Motion Passed (Kelly Socia abstained).*

December SAU 19 Budget Hearing Date: Wednesday, December 10, 2025 @ 6:00pm @ SAU.

Approvals:

Professional Staff Retirements (effective 6/30/26):

Denise Morin..... Executive Assistant

Jill Parenteau Home School Family Liaison

Kelly Socia motioned to accept the Professional Staff Retirements as presented, seconded by Kate Merva. Vote: 11-0-0 – All in Favor – Motion Passed. Jared Talbot added, with mixed emotions.

Support Staff Change in FTE (effective 9/02/25):

Karen Campbell Sec. of Finance and Transportation-100% FTE to 60% FTE

Caroline Racine motioned to accept the Support Staff Change in FTE as presented, seconded by Reta Chaffee. Vote: 11-0-0 – All in Favor – Motion Passed.

Support Staff Resignation (effective 10/29/25):

Karen Campbell Sec. of Finance and Transportation

Shane Rozamus motioned to accept the Support Staff Resignation as presented, seconded by Kate Merva. Vote: 11-0-0 – All in Favor – Motion Passed.

Support Staff Hire (effective 10/14/25):

Janet Collins Administrative Assistant

Reta Chaffee motioned to accept the Support Staff Hire as presented, seconded by Shane Rozamus. Vote: 11-0-0- All in Favor – Motion Passed.

Support Staff Salary Increase Amendment (effective 7/1/25):

Sherri Gardner Staff Accountant I

The Board did approve in April of .12

Julie Kirklin motioned to affirm the salary raise percentage increase of 3.5% for Sheri Gardner, seconded by Kelly Socia. Vote: 11-0-0 – All in Favor – Motion Passed.

Other:

Administrator Contracts – Non-Public Discussion under RSA 91-A:3II(a)

Public Comment(s) None

Other Business That May Legally Come Before the Board: 7:58pm back in - None

Non-Public Session – RSA 91-A:3II(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.

Shane Rozamus motioned to enter nonpublic session pursuant to RSA 91-A:3II(a) at 7:59pm seconded by Reta Chaffee. An individual voice vote was called. Julie Kirklin (yes), Kate Merva (yes), Kelly Socia (yes), Nicole Treat (yes), Heather Trzepacz (yes), Shane Rozamus (yes), Jack Carbonneau (yes), Jared Talbot (yes), Caroline Racine (yes), Reta Chaffee (yes), Laura Fleming (yes). Vote: 11-0-0 – All in Favor – Motion Passed.

Reta Chaffee motioned to leave nonpublic session pursuant to RSA 91-A:3II(a) at 8:24pm seconded by Shane Rozamus. An individual voice vote was called. Julie Kirklin (yes), Kate Merva (yes), Kelly Socia (yes), Nicole Treat (yes), Heather Trzepacz (yes), Shane Rozamus (yes), Jack Carbonneau (yes), Jared Talbot (yes), Caroline Racine (yes), Reta Chaffee (yes), Laura Fleming (yes). Vote: 11-0-0 – All in Favor – Motion Passed.

Caroline Racine motioned to seal the nonpublic session minutes pursuant to RSA 91-A:3II(a) until the execution of the contract, seconded by Kelly Socia. An individual voice vote was called. Julie Kirklin (yes), Kate Merva (yes), Kelly Socia (yes), Nicole Treat (yes), Heather Trzepacz (yes), Shane Rozamus (yes), Jack Carbonneau (yes), Jared Talbot (yes), Caroline Racine (yes), Reta Chaffee (yes), Laura Fleming (yes).

Reta Chaffee motioned to adjourn at 8:26pm, seconded by Shane Rozamus. Vote: 11-0-0 – All in Favor – Motion Passed.

Respectfully submitted by,

Denise F. Morin
Recording Clerk