ASHLAND WITHDRAWAL STUDY FINAL REPORT

2017

WITHDRAWAL STUDY COMMITTEE RECOMMENDATIONS:

- Remain with SAU#2 with a Memorandum of Understanding (MOU) between SAU#48 and the Ashland School District.
- Develop an Ashland Parent & Community Organization to support students attending Plymouth Regional High School; more specifically, study and if possible, implement transportation options to support Ashland students participation in Plymouth Regional High School co-curricular and athletic programs.
- Annually survey ninth grade Ashland students and parents on transition to Plymouth Regional High School, participation in co-curricular and athletic programs and any barriers impacting student success and participation.

As a result of these recommendations, the following language will appear as a warrant article for the Ashland voters' consideration in March 2018:

> ***To see if the District shall vote to accept the report and recommendation of the Withdrawal Study Committee that the Ashland School District not withdraw from SAU #2.***

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WITHDRAWAL STUDY COMMITTEE MEMBERS

Ashland School Board Members
Renee Liebert, Withdrawal Committee Chair (October 2016 – Present)
Glenn Dion, Chair Ashland School Board (October 2016 – Present)
Deborah Boyer (April 2017 - Present)

Ashland Budget Committee
Mardean Badger (May 2016 – Present)
Jeanette Stewart (April 2017 - Present)

Ashland Members at Large
Mardean Badger (April 2017 to Present)
Kathi Fuller
Jeanette Stewart
Patricia Tucker (October 2016 – Present)
Traci Tucker (October 2016 – Present)

Superintendent of Schools – SAU #2
Mary Moriarty

Financial Resource – Accountant SAU #2
(Advisor Only, Non-Committee Member)
Jefferson Braman

Introduction

The Ashland School District, which consists of Ashland Elementary School, is one of two school districts in School Administrative Unit (SAU) Number 2 (SAU #2). The other school district served by SAU #2 is the Inter-Lakes School District, which consists of the towns of Center Harbor, Meredith, and Sandwich. The five member Ashland School Board is the governing body for the Ashland School District and part of the twelve member SAU #2 Board. As of October 1, 2017, one hundred fifty-nine (159) students were enrolled in Ashland Elementary School, which serves students from kindergarten through eighth grade. After completing eighth grade, students from the community of Ashland attend Plymouth Regional High School which is governed by the Pemi-Baker School Board and part of School Administrative Unit (SAU) Number 48 (SAU #48). This relationship with SAU #48 began in 1990 when Ashland joined the Pemi-Baker School District for students in grades nine through twelve. The following school districts are served by SAU #48 – *Campton School District, Ellsworth School District, Holderness School District, Plymouth School District, Pemi-Baker School District, Rumney School District, Thornton School District, Waterville Valley School District and Wentworth School District*. This represents seven (7) schools serving students from kindergarten through eighth grade and one (1) high school serving students from ninth grade through twelfth grade.

Withdrawal Study Committee Proposal Overview

The Withdrawal Study Committee initially discussed four possible directions to pursue for their work:

- Remain with SAU #2
- Establish Own SAU
- Contract with Another SAU
- Join Another SAU

After discussion and study, the Withdrawal Study Committee determined that the area of focus for their work would be on the possibility of joining SAU #48. The reasoning for this area of focus was that a primary objective of pursuing the withdrawal study was to better align with the existing programs within SAU #48 to help ensure that students from Ashland Elementary School have the same opportunities available to prepare them for their years at Plymouth Regional High School.

After a careful study of the cost to join SAU #48, the Withdrawal Study Committee has concluded that the economics associated with joining SAU #48 are not favorable for the taxpayers of the Ashland School District and the large majority of the communities served by SAU #48. Therefore, the Withdrawal Study Committee in good conscience is not able to recommend the withdrawal from SAU #2. However, the Withdrawal Study Committee's strong commitment to finding options that support the ultimate outcome of better alignment with the existing programs within SAU #48 led to a series of recommendations. The recommendations were crafted to help ensure that students from Ashland Elementary School have similar opportunities available to prepare them for their years at Plymouth Regional High School as their peers do in SAU #48.

Recommendations:

- Remain with SAU #2 with a Memorandum of Understanding (MOU) between SAU #48 and the Ashland School District.
- Develop an Ashland Parent & Community Organization to support students attending Plymouth Regional High School; more specifically, study and if possible, implement transportation options to support Ashland students' participation in Plymouth Regional High School co-curricular and athletic programs.
- Annually survey ninth grade Ashland students and parents on transition to Plymouth Regional High School, participation in co-curricular and athletic programs and any barriers impacting student success and participation.

Committee Formation, Purpose and Timeline of Activities

On March 8, 2016, the Ashland voters approved with a vote of 306 to 88 to create a planning committee under RSA 194-C:2 to study the organization, withdrawal, or reorganization of SAU #2. Throughout the summer of 2016, requests for community participation were made through public postings and newspaper notices. Four members of the public requested the opportunity to serve on the Withdrawal Committee, Ms. Fuller, Ms. Stewart, Ms. Patricia Tucker and Ms. Traci Tucker. Additionally, on May 11, 2016, the Ashland Budget Committee appointed as their representative, Ms. Badger. The Withdrawal Committee was officially assembled on October 4, 2016 when the Ashland School Board appointed the two School Board members, Mr. Dion and Ms. Liebert, to serve on the Withdrawal Study Committee. Additionally, on October 4, Attorney Dean Eggert of Wadleigh, Starr & Peters, provided an overview of the withdrawal study process as well as provided resource materials to the Ashland School Board and members of the Withdrawal Committee.

The establishment of the Withdrawal Study Committee was initially delayed due to the following: transitioning to a new Superintendent of Schools, garnering public participation, and the sad and untimely passing of Norm DeWolfe, School District Moderator. Therefore, the Withdrawal Committee's first meeting was on November 7, 2016. As a result of this late start, the Withdrawal Committee determined that a request for additional time would need to be made. Therefore, Warrant Article 3 was presented to voters and read - ***Shall the district vote to create a planning committee under RSA 194-C:2 to continue to study the organization, reorganization, or withdrawal from School Administrative Unite No. 2 (SAU #2) through a warrant article on the March 14, 2017 ballot.*** On March 14, 2017, the Ashland voters approved Warrant Article 3 with 244 yes votes and 93 no votes.

The Withdrawal Study Committee discussed four possible directions to pursue for their work:

- Remain with SAU #2
- Establish Own SAU
- Contract with Another SAU
- Join Another SAU

After discussion, the Withdrawal Study Committee determined that the possibility of joining SAU #48 would be the focus for their work. The reasoning for this area of focus was that a primary objective of pursuing the withdrawal study was to better align with the existing programs within SAU #48 to help ensure that students from Ashland Elementary School have the same opportunities available to prepare them for their years at Plymouth Regional High School.

The Withdrawal Study Committee completed a number of activities and efforts from October 2016 through December 2017. The following table provides monthly overviews of the activities completed during this time-period.

WITHDRAWAL STUDY COMMITTEE - TIMELINE OF ACTIVITIES	
March 2016	• Voters approved with a vote of 306 to 88 to create a planning committee under RSA 194-C:2 to study the organization, withdrawal, or reorganization of SAU #2.
April 2016	• Mardean Badger appointed as the Ashland Budget Committee Representative for the Withdrawal Study Committee.
Summer 2016	• Citizen participation in serving on the Withdrawal Study Committee sought through public postings.
October 2016	• Kathi Fuller, Jeannette Stewart, Patricia Tucker, and Traci Tucker selected by the School Clerk, acting in the absence of the School District Moderator, to serve on the Withdrawal Study Committee. • Ashland School Board and prospective members of the Withdrawal Study Committee received an overview of the process from Attorney Dean Eggert of Wadleigh, Starr & Peters. • Glenn Dion and Renee Liebert appointed as the Ashland School Board representatives to serve on the Withdrawal Study Committee. • Full Withdrawal Study Committee membership established.
November 2016	• Renee Liebert elected Chair of Withdrawal Study Committee. • Reviewed overview of the withdrawal study process previously outlined by Attorney Dean Eggert of Wadleigh, Starr & Peters. Reviewed four options for the study: ➢ Remain with SAU #2 ➢ Establish Own SAU ➢ Contract with Another SAU ➢ Join Another SAU • Withdrawal Committee decided to focus the study on joining another SAU, more specifically, joining SAU #48. • Determined that additional time for the study needed and that a Warrant Article on the March 2017 ballot to extend the study required.
December 2016	• Financial analysis of withdrawing from SAU #2 and joining SAU#48 presented by Jefferson Braman.
January 2017	• Financial analysis of withdrawing from SAU #2 reviewed • Analysis of Ashland School District budget and staffing compared to Holderness School District and Thornton School District presented. • Withdrawal Study Committee Summary Report presented.

February 2017	• Mr. Mark Halloran, Superintendent SAU #48, met with Withdrawal Committee. • Superintendent Halloran shared that SAU #48 is at capacity and most likely, needs a Human Resource Director at this stage. If Ashland School District joined SAU #48, it would require the hiring of the Human Resource Director position and an additional bookkeeper. • Superintendent Halloran reviewed the various services provided to each of the school districts which makeup SAU #48. • Superintendent Halloran expressed a continued commitment to work with the Ashland School District and Ashland students at Plymouth Regional High School. ➢ Superintendent Halloran indicated that increasing Ashland student participation in high school co-curricular and athletics would be an area he would like to see. Transportation to and from PRHS was identified as a possible barrier. Mr. Halloran offered that if someone is struggling with transportation issues to let him or Mr. Parsons, PRHS Principal, know and they will assist with solutions. • Withdrawal Study Committee requested Superintendent Moriarty to develop a cost proposal of contracting services with SAU #48.
March 2017	• Voters approved with a vote of 244 to 93 to create a planning committee under RSA 194-C:2 to continue to study the organization, reorganization, or withdrawal from SAU #2. • Superintendent Moriarty shared that SAU #48 did not want to pursue contracting services as an option. • Withdrawal Study Committee requested that a financial analysis be completed to determine the cost of the Ashland School District funding the full cost of the additional bookkeeper, if the School District joined SAU #48. • Withdrawal Study Committee discussed the idea of a Memorandum of Understanding (MOU) with SAU #48 to formalize the existing relationship and supports.
April 2017	• Deborah Boyer and Renee Liebert appointed as the Ashland School Board representatives to the Withdrawal Study Committee. • Withdrawal Study Committee membership was reviewed. • Financial analysis on the cost of the Ashland School District absorbing the full cost of a bookkeeper presented. • Withdrawal Study Committee further discussed the idea of a MOU with SAU #48 to formalize the existing relationship and supports. • Withdrawal Study Committee shared ideas, such as a parent group, on how to better support students transitioning to PRHS and the possibility of surveying students to determine barriers to participation in co-curricular activities and/or athletics.
May 2017	• Withdrawal Study Committee reviewed a DRAFT MOU between the Ashland School District and SAU #48. The MOU will move to the Ashland School Board for discussion and formal acceptance. • Withdrawal Study Committee ***motion to stay with SAU #2 with a MOU between the Ashland School District and SAU#48 unanimously passed.***
August 2017	• Reviewed draft MOU between the Ashland School District and SAU #48. • Reviewed draft Withdrawal Study Committee Summary Report

October 2017	• Superintendent Moriarty met with Superintendent Halloran and Assistant Superintendent Welch of SAU #48 to review MOU.
November 2017	• Superintendent Halloran shared MOU with Pemi-Baker School Board. • Pemi-Baker School Board referred the MOU to the Policy/Budget Committee
December 2017	• Withdrawal Study Committee Final Report presented to the Ashland School Board • Withdrawal Study Committee Final Report shared with greater community

Financial Summary

Mr. Jefferson Braman, SAU #2 Accountant, completed a financial analysis for each of the following scenarios:

- Remain with SAU #2;
- Join SAU #48, and withdraw from SAU#2; and
- Join SAU #48 with the Ashland School District absorbing all increased costs.

It is important to note, each financial analysis was completed for a multi-year period using current trends; therefore, the anticipated values and numbers are estimates only. A financial analysis was not completed on the cost of contracting services with another SAU. The reason for this was that the Withdrawal Study Committee identified aligning with SAU #48 as the primary objective of the study. The concept of contracting services from SAU #48 was discussed with the Superintendent of SAU #48; however, this was a direction that SAU #48 was not inclined to pursue.

Remain with SAU #2 - Financial Analysis

A two percent (2%) annual increase for the overall cost of SAU #2 and estimates for the Ashland School District portion of the cost for SAU #2 were used to complete the calculations observed in the table below.

Fiscal Year	SAU #2 Assessment – Ashland Portion	% of Total SAU #2 Assessment
2017-2018	86,823	10.00%
2018-2019	82,048	9.27%
2019-2020	88,135	9.76%
2020-2021	89,897	9.76%

Assumes 2% Annual Increase in Overall SAU Assessment
2018-2019 Assessment Drop due to Decrease in Average Daily Membership (ADM) 2015-2016
2019-2020 and Forward used Average Daily Attendance from October 2016 Free & Reduced Claims from Ashland and Inter-Lakes (SAU #48 ADM Held Constant)
Equalized Valuation Held Constant for All Years (Latest Value Available is 2015)

Withdraw from SAU #2 and Join SAU #48 – Financial Analysis

After consultation with the SAU #48 Business Administrator and Superintendent, it was determined that the estimated costs associated with Ashland School District joining SAU #48 would increase the total SAU #48 budget between $175,000 and $200,000. The costs represent additional SAU personnel needed to address the increase of work in the areas of human resources and bookkeeping. More specifically, the needs in these areas would create a "tipping point", which would result in the addition of more personnel to address the increase in the volume of work. Based on the allocation formula for SAU #48, the increase would be factored into the calculation for each of the following school districts: Ashland (if added), Campton, Ellsworth, Holderness, Plymouth, Pemi-Baker, Rumney, Thornton, Waterville Valley, and Wentworth.

An increase of $175,000 and $200,000 were used to calculate a low and high range for the financial analysis. The table below shows an estimated cost comparison to remaining with SAU #2, Joining SAU #48 with an increase of $175,000 and $200,000 to the overall cost of SAU #48.

SAU Assessment Estimated Comparison Ashland Portion

			Ashland Cost Increase to SAU #48 $175,000			**Ashland Cost Increase to SAU #48 $200,000**		
Fiscal Year	SAU #2 Assessment Ashland Portion	% of Total SAU #2 Assessment	SAU #48 Assessment Ashland Portion	% of Total SAU #48 Assessment	SAU #48 *Additional Cost*	SAU #48 Assessment Ashland Portion	% of Total SAU #48 Assessment	SAU #48 Additional Cost
2017-2018	86,823	10.00%	123,147	7.93%	36,325	124,984	7.93%	38,162
2018-2019	82,048	9.27%	119,381	7.51%	37,333	121,162	7.51%	39,113
2019-2020	88,135	9.76%	126,548	7.83%	38,413	128,435	7.83%	40,301
2020-2021	89,897	9.76%	129,079	7.83%	39,181	131,004	7.83%	41,107

Assumes 2% Annual Increase in Overall SAU Assessment
2018-2019 Assessment Drop due to Decrease in Average Daily Membership (ADM) 2015-2016
2019-2020 and Forward used Average Daily Attendance from October 2016 Free & Reduced Claims from Ashland and Inter-Lakes (SAU #48 ADM Held Constant)
Equalized Valuation Held Constant for All Years (Latest Value Available is 2015)

Included in the analysis for this scenario was the impact on the other school districts associated with SAU #48. The tables below represent the cost to each school district based on the addition of $175,000 and $200,000 to the SAU #48 budget as well as the increase or decrease in relation to the previous year.

Allocation of SAU #48 Budget Including Ashland School District and $175,000 Additional Costs

School Districts	2017-2018		2018-2019		2019-2020		2020-2021	
	Cost	**Inc/Dec**	**Cost**	**Inc/Dec**	**Cost**	**Inc/Dec**	**Cost**	**Inc/Dec**
Ashland	123,147	36,325	119,381	-3,766	126,548	7,167	129,079	2,531
Campton	211,383	6,990	221,104	9,721	224,761	3,657	229,256	4,495
Ellsworth	7,670	825	9,161	1,491	9,309	148	9,495	186
Holderness	229,819	-6,942	234,652	4,833	238,954	4,302	243,733	4,779
Plymouth	266,067	24,047	268,760	2,693	273,176	4,416	278,639	5,464
Pemi-Baker	450,860	34,543	469,209	18,349	476,898	7,689	486,436	9,538
Rumney	81,854	4,347	82,498	644	83,904	1,406	85,582	1,678
Thornton	163,069	10,422	160,767	-2,302	163,513	2,746	166,783	3,270
Waterville	96,141	-511	98,148	2,007	100,035	1,887	102,036	2,001
Wentworth	46,121	2,835	45,976	-146	46,750	775	47,685	935

Allocation of SAU #48 Budget Including Ashland School District and $200,000 Additional Costs

School Districts	2017-2018		2018-2019		2019-2020		2020-2021	
	Cost	**Inc/Dec**	**Cost**	**Inc/Dec**	**Cost**	**Inc/Dec**	**Cost**	**Inc/Dec**
Ashland	124,984	38,162	121,162	-3,822	128,435	7,273	131,004	2,569
Campton	214,563	10,142	224,402	9,866	228,114	3,712	232,676	4,562
Ellsworth	7,785	940	9,298	1,513	9,448	150	9,637	189
Holderness	233,247	-3,514	238,152	4,905	242,518	4,366	247,368	4,850
Plymouth	270,036	28,015	272,768	2,732	277,250	4,482	282,795	5,545
Pemi-Baker	457,585	41,268	476,207	18,622	484,011	7,804	493,691	9,680
Rumney	83,075	5,568	83,728	653	85,155	1,427	86,859	1,704
Thornton	165,501	12,854	163,165	-2,336	165,952	2,787	169,271	3,319
Waterville	97,575	923	99,612	2,037	101,527	1,915	103,558	2,031
Wentworth	46,809	3,523	46,661	-148	47,448	787	48,397	949

As observed in the above figures, the majority of the school districts would see an increase in cost with the addition of the Ashland School District to SAU #48

Join SAU #48 with the Ashland School District Absorbing All Increased Costs – Financial Analysis

Recognizing that the majority of the school districts associated with SAU #48 would have an increase in cost if the Ashland School District joined SAU #48, the Withdrawal Study Committee decided to analyze the cost if the Ashland School District hired a bookkeeper/human resource position to reduce the projected $175,000 to $200,000 increase to the SAU #48 budget. The estimated cost to the Ashland School District would be an estimated addition of $82,013 to support this position. This would reduce the projected impact to the SAU #48 budget to be between $92,987 ($175,000 - $82,013) and $117,987 ($200,000 - $82,013). An analysis using an addition of $92,987 and $117,987 was completed and is reported in the tables below:

Allocation of SAU #48 Budget Including Ashland School District and $92,987 Additional Costs
Ashland School District Assumes Additional Costs of $82,013

School Districts	2017-2018		2018-2019		2019-2020		2020-2021	
	Cost	**Inc/Dec**	**Cost**	**Inc/Dec**	**Cost**	**Inc/Dec**	**Cost**	**Inc/Dec**
Ashland	117,122	30,299	113,540	-3,582	120,356	6,816	122,763	2,407
Campton	201,040	-3,353	210,285	9,245	213,764	3,479	218,039	4,275
Ellsworth	7,295	450	8,713	1,418	8,854	141	9,031	177
Holderness	218,574	-18,187	223,171	4,597	227,262	4,091	231,807	4,545
Plymouth	253,049	11,028	255,609	2,560	259,809	4,200	265,005	5,196
Pemi-Baker	428,799	12,483	446,251	17,452	453,563	7,312	462,635	9,072
Rumney	77,849	342	78,461	612	79,799	1,338	81,395	1,596
Thornton	155,090	2,443	152,901	-2,189	155,513	2,612	158,623	3,110
Waterville	91,437	-5,215	93,346	1,909	95,140	1,794	97,043	1,903
Wentworth	43,865	578	43,726	-139	44,463	737	45,352	889

Allocation of SAU #48 Budget Including Ashland School District and $117,987 Additional Costs
Ashland School District Assumes Additional Costs of $82,013

School Districts	2017-2018		2018-2019		2019-2020		2020-2021	
	Cost	**Inc/Dec**	**Cost**	**Inc/Dec**	**Cost**	**Inc/Dec**	**Cost**	**Inc/Dec**
Ashland	118,959	32,136	115,320	-3,639	122,243	6,923	124,688	2,445
Campton	204,193	-201	213,583	9,390	217,116	3,533	221,458	4,342
Ellsworth	7,409	565	8,850	1,441	8,992	142	9,172	180
Holderness	222,002	-14,759	226,670	4,668	230,826	4,156	235,443	4,617
Plymouth	257,017	14,996	259,618	2,601	263,884	4,266	269,161	5,277
Pemi-Baker	435,524	19,207	453,249	17,725	460,677	7,428	469,890	9,213
Rumney	79,070	1,563	79,692	622	81,050	1,358	82,671	1,621
Thornton	157,523	4,875	155,299	-2,224	157,951	2,652	161,110	3,159
Waterville	92,871	-3,781	94,809	1,938	96,632	1,823	98,565	1,933
Wentworth	44,553	1,266	44,412	-141	45,160	748	46,063	903

The Cost Comparison Chart below compares the Ashland School District cost to SAU #2 to the cost to Ashland to join SAU #48 plus the cost of the Ashland School District absorbing $82,013 in additional personnel costs distributed only to the Ashland School District. Please note that for this calculation the cost of the bookkeeper/human resource position remained constant. Most likely, such a position would have some increase from year-to-year.

Cost Comparison

Fiscal Year	SAU #2	SAU #48 ($92,987) & Bookkeeper/HR Position ($82,013)	SAU #48 ($117,987) & Bookkeeper/HR Position ($82,013)
2017-2018	86,823	199,135	200,972
2018-2019	82,048	195,553	197,333
2019-2020	88,125	202,369	204,256
2020-2021	88,135	204,776	206,701

As noted in the Allocation of Cost tables on page 10, the majority of school districts in SAU #48 would have an increase in financial responsibility. Additionally, the financial impact with this model to the Ashland community would be substantial.

After carefully reviewing the various options, the Withdrawal Study Committee concluded that the economics associated with joining SAU #48 were not favorable for the taxpayers of Ashland and the large majority of the communities served by SAU #48. Therefore, the Withdrawal Study Committee is not able to recommend from a financial perspective the withdrawal from SAU #2.

Impact on SAU #2

It should be noted that if the Ashland School District withdrew from SAU #2, the financial impact would be equivalent to the cost comparison for the Ashland School District which is described in the above table. In 2017-2018 this represented approximately ten percent (10%) of the SAU #2 annual budget. In the case of a withdrawal, there would be minimal impact on the delivery of services to the Inter-Lakes School District. There may be slight adjustments to staffing; however, no significant changes would be anticipated as necessary.

Withdrawal Study Committee - Proposed Warrant Article for March 2018 Vote

As previously stated and outlined in this report, the Withdrawal Study Committee's recommendations are as follows:

Recommendations

- Remain with SAU #2 with a Memorandum of Understanding (MOU) between SAU #48 and the Ashland School District.
- Develop an Ashland Parent & Community Organization to support students attending Plymouth Regional High School; more specifically, study and if possible, implement transportation options to support Ashland students' participation in Plymouth Regional High School co-curricular and athletic programs.

- Annually survey ninth grade Ashland students and parents on transition to Plymouth Regional High School, participation in co-curricular and athletic programs and any barriers impacting student success and participation.

As a result of these recommendations, the following language will appear as a warrant article for the Ashland voters' consideration in March 2018:

To see if the District shall vote to accept the report and recommendation of the Withdrawal Study Committee that the Ashland School District not withdraw from SAU #2.

If the majority of voters agree with this recommendation, then it shall be accepted. If a majority of the voters reject the recommendation, then the vote shall serve to create a new planning committee, which would be required to prepare a plan for organization, reorganization, or withdrawal from a SAU in accord with RSA 194-C:2.

Appreciation

The Withdrawal Study Committee would like to extend their appreciation to SAU #48 Superintendent Mark Halloran, SAU #48 Assistant Superintendent Kyla Welch, SAU #48 Business Administrator Dan Rossner and the other members of SAU #48 who assisted with providing time and information to support the completion of this study. Additionally, the Committee is appreciative of the comprehensive financial analysis completed by Mr. Braman, Accountant for SAU #2.

Memorandum of Understanding
Ashland School District and SAU 48

Ashland Elementary School, Ashland School District, SAU 48 and Plymouth Regional High School have had a long-standing connection due to the fact that high school aged students from the Town of Ashland have attended Plymouth Regional High School since 1990. Unique to this relationship is that Ashland Elementary School is the only sending school to Plymouth Regional High School that does not fall under SAU 48. Therefore, this Memorandum of Understanding has been developed to formalize an agreement between the Ashland School District and SAU 48 to ensure strong communication, collaboration and opportunities in the following areas: *Administration, Curriculum, Instruction and Assessment, Transition from Ashland Elementary School to Plymouth Regional High School, Ability to Access Courses at Plymouth Regional High School, Special Functions/Extra-Curricular/Athletics and School Calendars/School Delays/Closings*.

This Memorandum of Understanding will be reviewed annually by the Superintendents for SAU 48 and the Ashland School District and if necessary, adjustments may be made with the approval of the Ashland School Board and Pemi-Baker School Board.

Administration	
SAU 48 Agrees to:	**Ashland School District Agrees to:**
• The Superintendent of SAU 48 meeting annually with the Superintendent of the Ashland School District to review this MOU and areas associated with the MOU. • Notifying the Principal of Ashland Elementary School of all SAU 48 Administrative Meetings and welcoming the Principal's attendance and participation. If the Principal is not available, administrative representation may be sent from SAU 2. • SAU 48 will invite the Principal of Ashland Elementary School to attend the Annual Administrative Retreat. All associated costs for attendance are the expense of the Ashland School District. • The Principal of Plymouth Regional High School meeting twice per year with the Principal of Ashland Elementary School and the Superintendent of the Ashland School District to review the progress of students originating from Ashland Elementary School. • Plymouth Regional High School providing an annual comprehensive data report on Ashland student progress to the Principal of Ashland Elementary School and the Superintendent of the Ashland School District. Additionally, a representative from Plymouth Regional High School will present the data overview at a scheduled Ashland School Board Meeting.	• The Superintendent of the Ashland School District scheduling an annual meeting with the Superintendent of SAU 48 to review this MOU and the areas associated with the MOU. • The Principal of Ashland Elementary School attending and participating in all SAU 48 Administrative Meetings. If the Principal is not available, administrative representation may be sent from SAU 2. • If available, have the Principal of Ashland Elementary School attend the SAU Annual Administrative Retreat. The cost of attendance will be included in the Ashland School District annual budget. • The Principal of Ashland Elementary School and the Superintendent of the Ashland School District will meet twice per year with the Principal of Plymouth Regional High School to review the progress of students originating from Ashland Elementary School. • Include on the agenda for an Ashland School Board Meeting a review of the Plymouth Regional High School annual comprehensive data report on Ashland student progress.

DRAFT

Curriculum, Instruction and Assessment	
SAU 48 Agrees to:	**Ashland School District Agrees to:**
• Inform Ashland Elementary School of any changes to curriculum, instruction and assessment SAU 48 – wide for the K – 8 level and any substantive changes at the 9 – 12 level. • Inform in advance and invite participation from Ashland Elementary School on all committees associated with curriculum, instruction and assessment involving grades K – 8. • The Ashland Elementary School representation having equal input and decision making as the representatives from the K – 8 schools within SAU 48. • Support individual teacher-to-teacher collaboration and visitations in the areas of curriculum, instruction and assessment.	• Attend and participate in all SAU 48 – wide committees associated with curriculum, instruction and assessment involving grades K – 8. • Propose through the budget process funding for the implementation of any curriculum, instruction and assessment items which align with SAU 48 implementation in these areas. • If funding approved, implement curriculum, instruction and assessment decisions being implemented SAU 48 – wide for grades K - 8. • Support individual teacher-to-teacher collaboration and visitations in the areas of curriculum, instruction and assessment.
Transition from Ashland Elementary to Plymouth Regional High School	
SAU 48 Agrees to:	**Ashland School District Agrees to:**
• Include Ashland Elementary School in all transition activities being provided SAU 48 – wide for grade 8, such as the current Step- Up-Night. • Have representation from Plymouth Regional High School collaborate with representation from Ashland Elementary School on any specific area(s) of the transition process that Ashland Elementary School is working to strengthen. For instance, Ashland Elementary School would like to increase the number of students participating in high school athletics and/or co-curricular activities which may require additional transition activities. • Plymouth Regional High School will share with Ashland Elementary School a comprehensive list of high school athletics, extra-curricular and co-curricular activities.	• Participate in all transition activities being provided SAU 48 – wide for grade 8, such as the current Step-Up-Night. • Have representation from Ashland Elementary School collaborate with representation from Plymouth Regional High School on any specific area(s) of the transition process that Ashland Elementary School is working to strengthen. For instance, Ashland Elementary School would like to increase the number of students participating in high school athletics and/or co-curricular activities which may require additional transition activities. • Ashland Elementary School will share and review with 8th grade students the comprehensive list of high school athletics, extra-curricular and co-curricular activities.
Ability to Access Courses at Plymouth Regional High School	
SAU 48 Agrees to:	**Ashland School District Agrees to:**
• Allow Ashland Elementary School 8th grade students to enroll at Plymouth Regional High School in Algebra II and the second level of World Language Courses at no cost to the Ashland School District provided that the student(s) have met all prerequisites and there is space available for the student(s). Any additional cost to transport students will be the responsibility of the Ashland School District. Additionally, if an Ashland Elementary Student has completed and can demonstrate mastery of all high school level courses, the student may be able to utilize the option of accessing Plymouth State University classes. • Work with Ashland Elementary School to enroll the eligible student(s).	• Propose in the budget process funding for transportation to support this option. • Ashland Elementary School will identify the eligible student(s) for this opportunity. Ashland Elementary will work with Plymouth Regional High School to enroll the student(s).

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Special Functions/Extra-Curricular/Co-Curricular/Athletics	
SAU 48 Agrees to:	**Ashland School District Agrees to:**
• Invite and welcome participation from Ashland Elementary School for SAU 48 – wide functions such as Cultural Arts Night, 8th grade dances etc. • Support continued Ashland Elementary School athletic participation in the Pemi-Baker League and SAU 48 regional teams. • Allow participation of Ashland Elementary School students in athletic programs at SAU 48 K – 8 schools that are not provided at Ashland Elementary School. The cost of participation would be the responsibility of the student's parents/guardians.	• Participate in SAU 48 – wide functions such as Cultural Arts Night, 8th grade dances etc. • Continue athletic participation in the Pemi-Baker League. • Allow participation of SAU 48 K – 8 students in athletic programs at Ashland Elementary School that are not provided at an SAU 48 K –8 school. The cost of participation would be the responsibility of the student's parents/guardians.
School Calendars/School Delays/Closings Due	
SAU 48 Agrees to:	**Ashland School District Agrees to:**
• Once approved, share the Plymouth Regional High School calendar with the Superintendent of the Ashland School District. • Notify the Superintendent of the Ashland School District if a decision is made to delay or close school.	• Align as closely as possible the Ashland Elementary School calendar with the Plymouth Regional High School calendar. • Notify the Superintendent of SAU 48 if a decision is made to delay or close school.

School Board Chair Pemi-Baker School District/Date	**School Board Chair Ashland School Board/Date**
Superintendent of SAU 48/Date	**Superintendent SAU2/Ashland School District/Date**

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Ashland School District

Financial Assessment of Withdrawal from SAU#2 and Joining SAU#48

By Jefferson Braman
Accountant, SAU #2

December 12, 2016

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Ashland School District Withdrawal Financial Considerations

Following is a financial assessment of withdrawal options for the Ashland School District to withdraw from SAU #2 and become part of SAU #48. The options agreed upon by the withdrawal committee were to explore 1) Staying with SAU #2; 2) Becoming part of SAU #48; and 3) Contracting SAU services with SAU #48.

After having discussions with Dan Rossner, Business administrator for SAU #48, and his subsequent discussions with Mark Halloran, Superintendent of SAU #48 it was determined that the additional costs associated with having Ashland as part of SAU #48 would increase the SAU budget between $175,000 and $200,000. Dan provided the SAU #48 2017/2018 Proposed Allocation.

This allocation formula was used to calculate and estimate the Ashland portion of the SAU #48 budget for the years 2017/2018 through 2020/2021 with the increased costs associated with Ashland's inclusion.

Also included is the SAU #2 Assessment formula to calculate and estimate Ashland's portion for years 2017/2018 through 2020/2021 for comparison.

The budgets of SAU #48 and SAU #2 for 2016/2017 are included to show the line items budgeted.

It is important to note that SAU #48 would not be interested in pursuing option 3, contracting SAU services. This calculation was not included in the financial analysis.

SAU Comparatives

SAU#2

Staffing: Total 8

- Superintendent
- Assistant Superintendent
- Special Education Director
- Human Resource Director
- Accountant
- 2 Bookkeepers
- Executive Administrative Assistant

Two Districts
Three School Boards (Ashland, Inter-lakes, SAU#2)
Student Population October 2016: 1,212

SAU#48

Staffing: Total 15

- Superintendent
- 2 Assistant Superintendents
- Special Education Director
- Business Administrator
- Human Resources Assistant
- 3 Bookkeepers
- Secretary to the Superintendent
- Secretary to the Assistant Superintendents
- Special Education Secretary
- Facilities Director
- Technology Technician
- Medical Admin. Services Coordinator

Nine Districts
Ten School Boards (Thornton, Plymouth, Plymouth Regional, Holderness, Wentworth, Rumney, Campton, Waterville Valley, Ellsworth, SAU#48)
Student Population October 2016: 1,955

School Administrative Unit #2								
Central Office Budget Worksheet			Approved 12.9.15					
Budget 2016/2017								
							Change from 15/16	
Line #	Account Number	Description	Approved 2014/2015	Expended 2014/2015	Approved 2015/2016	Voted 2016/2017	Increase/ (Decrease)	% Change
	11023201	**Executive & General SAU Administration**						
1	500100	Superintendent	117,000	117,000	119,500	130,000	10,500	8.79%
2	500102	Assistant Superintendent	101,746	101,746	105,246	105,246	-	0.00%
3	500107	Director of Special Education	89,139	89,139	89,889	89,889	-	0.00%
4	500112	Accountant	60,000	60,000	61,000	61,000	-	0.00%
5	500113	Bookkeeper	39,994	39,938	41,494	41,496	2	0.00%
6	500113	Bookkeeper	37,679	37,632	39,179	30,160	(9,019)	-23.02%
7	500114	Human Resources Director	55,000	55,000	55,250	55,250	-	0.00%
8	500115	Administrative Support	50,791	50,771	51,541	52,541	1,000	1.94%
9	500118	Treasurer	750	750	750	750	-	0.00%
10	500119	Salary Pool				13,067	13,067	0.00%
11	500123	Temp/Part Time Salaries	-	584	-	-	-	0.00%
12	500210	Retirees Health & Dental Insurance	23,431	20,654	22,865	23,794	929	4.06%
13	500211	Health Insurance	110,539	96,148	111,921	126,567	14,646	13.09%
14	500212	Dental Insurance	10,954	10,235	10,954	10,503	(451)	-4.12%
15	500213	Life Insurance	3,482	1,565	3,482	3,482	0	0.00%
16	500214	Long Term Disability Insurance	2,150	2,115	2,150	2,206	56	2.59%
17	500220	FICA	43,112	42,096	43,597	43,709	112	0.26%
18	500231	NHRS	59,472	59,459	62,435	64,730	2,295	3.68%
19	500250	Unemployment Comp. Ins.	896	793	895	895	-	0.00%
20	500260	Workers Compensation Ins.	1,447	-	1,447	1,447	-	0.00%
21	500290	Other Employee Benefits	850	850	850	850	-	0.00%
22	500318	Legal Fees	400	132	400	400	-	0.00%
23	500320	Audit	5,500	5,500	5,500	7,100	1,600	29.09%
24	500330	Software Support Contract	23,720	23,088	24,196	28,506	4,310	17.81%
25	500331	Other Support Contracts	3,000	1,367	-	-	-	0.00%
26	500430	Repairs	300	-	300	300	-	0.00%
27	500441	Rent	2,000	2,000	2,000	2,000	-	0.00%
28	500442	Equipment Lease	3,240	806	2,100	950	(1,150)	-54.76%
29	500520	Insurance	500	500	500	500	-	0.00%
30	500534	Postage	4,000	2,225	4,000	2,500	(1,500)	-37.50%
31	500540	Advertising	1,450	1,928	1,450	2,000	550	37.93%
32	500550	Printing & Binding	-	-	-	-	-	0.00%
33	500582	Staff Development/Trainings	9,000	10,515	9,000	9,000	-	0.00%
34	500585	Mileage Reimbursement	6,623	7,513	6,623	7,000	377	5.69%
35	500610	Supplies	8,000	7,072	8,000	8,000	-	0.00%
36	500640	Books	-	-		-	-	
37	500650	Miscellaneous Software	-	-		-	-	
38	500733	New Furniture & Fixtures	-			-	-	
39	500737	Replacement Furniture	-	200		-	-	
40	500738	Replacement Computers	-	-		-	-	
41	500810	Dues & Fees	4,390	4,489	4,390	4,390	-	0.00%
42		**Total General Fund**	**880,555**	**853,809**	**892,904**	**930,229**	**37,325**	**4.18%**
43								
44		**Federal Funds**						
45		IDEA/Preschool	225,000	291,482	225,000	225,000	-	0.00%
46		**Federal Total**	**225,000**	**291,482**	**225,000**	**225,000**	**-**	**0.00%**
47								

School Administrative Unit #2								
Central Office Budget Worksheet			Approved 12.9.15					
Budget 2016/2017								
							Change from 15/16	
Line #	Account Number	Description	Approved 2014/2015	Expended 2014/2015	Approved 2015/2016	Voted 2016/2017	Increase/ (Decrease)	% Change
48		**Total Appropriations General Fund & Federal Fund**	**1,105,555**	**1,145,291**	**1,117,904**	**1,155,229**	**37,325**	**3.34%**
Line #	Account Number	Description	Approved 2014/2015	Received 2014/2015	Approved 2015/2016	Proposed 2016/2017	Increase/ (Decrease)	% Change
1		**Revenue**	**Budget**	**Actual**	**Budget**	**Budget**		
2		Federal Funds	225,000	291,482	225,000	225,000	-	0.00%
3		Indirect Costs	25,000	36,338	25,000	25,000	-	0.00%
4		Interest Earned	500	308	500	500	-	0.00%
5		IDEA Reimbursement	-			-	-	
6		Other Income	-	2,803		-	-	
7		Fund Balance	30,000	(10,695)	30,000	35,000	5,000	16.67%
8		**Total Revenue**	**280,500**	**320,236**	**280,500**	**285,500**	**5,000**	**1.78%**
9								
10		**Assessment**						
11		Total Appropriations	1,105,555	1,145,291	1,117,904	1,155,229	37,325	3.34%
12		Less Total Revenue	280,500	320,236	280,500	285,500	5,000	1.78%
13		General Fund Assessment	825,055	825,055	837,404	869,729	32,325	3.86%
14		Fund Balance						
15		**Net Assessment**	**825,055**	**825,055**	**837,404**	**869,729**	**32,325**	**3.86%**

S.A.U. #48 CENTRAL OFFICE Budget 2016/2017

COMPARATIVE BUDGET ANALYSIS

Line	ACTIVITY	FY 12/13 Budget	FY 13/14 Budget	FY 13/14 Actual	FY 13/14 Variance	FY 14/15 Budget	FY 14/15 Actual	FY 14/15 Variance	FY 15/16 Budget	FY 16/17 Budget	Change
1	Superintendent & Assistants	322,022	328,502	332,205	(3,703)	330,995	339,936	(8,941)	336,622	343,624	7,002
2	Special Education Director	89,804	91,600	92,058	(458)	92,058	93,623	(1,565)	93,623	95,495	1,872
3	Technology Director/Staff	66,959	31,000	37,976	(6,976)	30,000	35,505	(5,505)	35,000	37,500	2,500
4	Facilities Director	71,992	75,000	78,500	(3,500)	78,500	80,000	(1,500)	80,000	85,000	5,000
5	Medical Admin. Services Coordinator	0	0	0	0	22,000	23,000	(1,000)	23,000	35,000	12,000
6	Professional Development	2,250	3,000	4,085	(1,085)	3,250	1,884	1,366	4,000	3,000	(1,000)
7	Professional Subscriptions	350	350	362	(12)	250	498	(248)	250	250	0
8	Administrative Travel (In)	10,000	10,000	13,057	(3,057)	10,000	16,180	(6,180)	13,000	15,000	2,000
9	Administrative Travel (Out)	3,500	3,500	3,913	(413)	3,500	4,173	(673)	3,500	3,500	0
10	Professional Dues	3,000	3,000	2,318	682	3,000	2,377	623	2,500	2,500	0
11	Secretarial Salaries	140,562	141,153	143,835	(2,682)	143,835	147,281	(3,446)	147,281	150,226	2,945
12	Bookkeeping Salaries	128,596	130,841	131,308	(467)	133,808	135,670	(1,862)	136,513	132,510	(4,003)
13	Business Administrator	75,000	75,000	71,329	3,671	85,000	86,105	(1,105)	86,105	87,827	1,722
14	Treasurer Salary	2,000	2,000	2,000	0	2,000	2,000	0	2,000	2,000	0
15	Custodial Services	6,005	6,125	6,186	(61)	6,186	6,291	(105)	6,291	6,417	126
16	Auditor	9,200	10,000	10,475	(475)	10,000	9,000	1,000	10,000	10,000	0
17	Legal Fees	200	250	528	(278)	250	261	(11)	500	500	0
18	Debt Service-Principal	0	0	0	0	0	0	0	0	0	0
19	Debt Service-Interest	0	0	0	0	0	0	0	0	0	0
20	Telephone	9,500	9,200	9,597	(397)	9,200	10,355	(1,155)	10,000	10,000	0
21	Electricity	8,600	7,500	5,894	1,606	7,000	5,719	1,281	7,000	6,500	(500)
22	Gas/Water	1,500	2,100	3,003	(903)	2,800	2,218	582	3,000	2,500	(500)
23	Building Insurance	0	0	0	0	0	0	0	0	0	0
24	Office Supplies	8,000	8,000	11,405	(3,405)	8,000	11,345	(3,345)	8,000	10,000	2,000
25	Custodial Supplies	500	500	489	11	500	529	(29)	500	500	0
26	Postage	2,500	2,500	1,640	860	2,000	2,888	(888)	1,500	2,500	1,000
27	Printing	2,000	1,000	759	241	1,000	1,502	(502)	1,000	1,000	0

Line	ACTIVITY	FY 12/13 Budget	FY 13/14 Budget	FY 13/14 Actual	FY 13/14 Variance	FY 14/15 Budget	FY 14/15 Actual	FY 14/15 Variance	FY 15/16 Budget	FY 16/17 Budget	Change
28	Maintenance Agreements	27,851	25,800	21,812	3,988	23,750	22,434	1,316	24,000	24,000	0
29	Repairs & Maintenance	1,000	1,500	2,405	(905)	1,500	3,120	(1,620)	1,500	1,500	0
30	Leased Equipment	10,430	9,400	7,778	1,622	8,868	7,225	1,643	9,000	6,000	(3,000)
31	New Equipment	1	1	4,019	(4,018)	1	543	(542)	1	1	0
32	Software	1	1	1,115	(1,114)	1	402	(401)	1	1	0
33	Advertising	300	400	596	(196)	400	1,352	(952)	500	500	0
34	Support Staff Workshops	250	250	2,463	(2,213)	250	20	230	2,500	500	(2,000)
35	Special Ed.-Materials	1	1	0	1	1	0	1	1	1	0
36	Curriculum-Materials	1	1	0	1	1	0	1	1	1	0
37	Curriculum-Professional & Technical	3,675	3,675	1,432	2,243	3,675	600	3,075	2,000	2,000	0
38	Curriculum-Extended Services	6,825	3,825	1,200	2,625	3,825	1,300	2,525	2,500	2,500	0
39	Retirement	77,653	94,626	98,299	(3,673)	99,266	104,584	(5,318)	101,631	128,757	27,126
40	FICA	66,678	65,707	65,836	(129)	71,823	69,821	2,002	73,511	75,301	1,790
41	Health Insurance	254,655	263,913	231,468	32,445	289,367	251,034	38,333	267,703	265,080	(2,623)
42	Unemployment	1,616	1,616	1,553	63	1,730	412	1,318	1,640	346	(1,294)
43	Workers' Compensation	2,508	2,578	4,804	(2,226)	2,690	4,510	(1,820)	2,756	4,088	1,332
44	Longevity	5,500	5,500	5,500	0	5,500	5,500	0	5,500	4,000	(1,500)
45	Dental	7,924	8,022	7,826	196	8,022	8,557	(535)	8,452	8,452	0
46	Long-term Disability	4,177	4,177	4,182	(5)	4,426	4,425	1	4,500	4,500	0
47	Leadership Training	1	1	0	1	1	0	1	1	1	0
48	Financial Management System	0	0	0	0	0	0	0	0	0	0
49	E & O/Life Insurance	1	1	1,406	(1,405)	7,550	9,449	(1,899)	7,550	550	(7,000)
50	Bank Charges	1,600	2,200	3,076	(876)	2,200	2,129	72	3,000	2,500	(500)
51	Contingency	1	1	0	1	1	0	1	1	1	0
52	Market Adjustments	1	1	0	1	1	0	1	1	1	0
	Total	1,436,690	1,435,318	1,429,690	5,628	1,519,981	1,515,759	4,222	1,529,435	1,573,930	44,495
	% Increase	0.89%	-0.10%			5.90%			0.62%	2.91%	

Line	ACTIVITY		FY 12/13 Budget	FY 13/14 Budget	FY 13/14 Actual	FY 13/14 Variance	FY 14/15 Budget	FY 14/15 Actual	FY 14/15 Variance	FY 15/16 Budget	FY 16/17 Budget	Change
Federal	Title I		714,635	669,400	50,035	(619,365)	0	0	0	0	0	0
	IDEA/Preschool/Sliver		512,750	531,700	501,792	(29,908)	531,700	553,951	(22,251)	531,700	550,000	18,300
	Other Grants		1,000	1	0	(1)	1	586	(585)	1	1	0
	Federal Total		1,228,385	1,201,101	551,827	-649,274	531,701	554,537	-22,836	531,701	550,001	18,300
Total Appropriations (CO + Fed.)			2,665,075	2,636,419	1,981,517		2,051,682	2,070,296	(18,614)	2,061,136	2,123,931	62,795
Total Revenue			1,351,385	1,322,729	655,610		667,701	687,948	(20,247)	654,701	647,501	(7,200)
SAU Assessment			1,313,690	1,313,690	1,313,689		1,383,981	1,383,981	0	1,406,435	1,476,430	69,995
		% Increase	1.67%	0.00%			5.35%			1.62%	4.98%	
Revenue	Federal & State Grants		1,228,385	1,201,101	551,827	649,274	531,701	554,537	(22,836)	531,701	550,001	18,300
	Title 1 Administration		40,000	40,000	44,405	(4,405)	40,000	36,533	3,467	40,000	35,000	(5,000)
	Indirect Cost		65,000	60,000	55,555	4,445	42,000	55,206	(13,206)	55,000	55,000	0
	Earnings on Investments		3,000	1,000	1,416	(416)	2,000	1,053	947	1,000	1,500	500
	Loan Proceeds		0	0	0	0	0	0	0	0	0	0
	Other Building Aid		0	0	0	0	0	0	0	0	0	0
	Miscellaneous		0	0	2,407	(2,407)	2,000	7,013	(5,013)	2,000	6,000	4,000
	Fund Balance		15,000	20,628		20,628	50,000	33,605	16,395	25,000	0	(25,000)
			1,351,385	1,322,729	655,610		667,701	687,948	-20,247	654,701	647,501	(7,200)

SAU #48 Proposed Allocation 2017/2018

District	2015 Equal Val of School District	Percent of Equal Valuation	2014/2015 ADM	Percent of ADM	Average of Equal. Val and ADM Percentages
Campton	388,651,315	11.81%	294.36	15.43%	13.62%
Ellsworth	13,508,402	0.41%	11.03	0.58%	0.49%
Holderness	700,586,408	21.29%	156.73	8.22%	14.76%
Plymouth	452,316,293	13.75%	392.17	20.56%	17.16%
Pemi-Baker	775,599,844	23.57%	659.18	34.56%	29.07%
Rumney	173,560,126	5.28%	100.44	5.27%	5.27%
Thornton	342,149,298	10.40%	202.22	10.60%	10.50%
Waterville	353,106,662	10.73%	30.31	1.59%	6.16%
Wentworth	90,734,733	2.76%	60.74	3.18%	2.97%
	3,290,213,081	100.00%	1907.18	100.00%	100.00%

District	2017/2018 Assessment Percentage	2017/2018 Dollar Allocation	2016/2017 Assessment Percentage	2016/2017 Dollar Allocation	Increase (Decrease)
Campton	13.62%	204,504	13.84%	204,393	111
Ellsworth	0.49%	7,422	0.46%	6,845	578
Holderness	14.76%	221,499	16.04%	236,761	(15,262)
Plymouth	17.16%	257,520	16.39%	242,021	15,500
Pemi-Baker	29.07%	436,349	28.20%	416,317	20,033
Rumney	5.27%	79,121	5.25%	77,507	1,614
Thornton	10.50%	157,635	10.34%	152,648	4,987
Waterville	6.16%	92,479	6.55%	96,652	(4,173)
Wentworth	2.97%	44,603	2.93%	43,287	1,316
	100.00%	1,501,133	100.00%	1,476,430	24,703

SAU Assessment Estimated Comparison Ashland Portion

			Ashland Cost Increase to SAU #48 $175,000			**Ashland Cost Increase to SAU #48 $200,000**		
Fiscal Year	SAU #2 Assessment Ashland Portion	% of Total SAU #2 Assessment	SAU #48 Assessment Ashland Portion	% of Total SAU #48 Assessment	*SAU #48 Additional Cost*	SAU #48 Assessment Ashland Portion	% of Total SAU #48 Assessment	*SAU #48 Additional Cost*
2017/2018	86,823	10.00%	123,147	7.93%	*36,325*	124,984	7.93%	*38,162*
2018/2019	82,048	9.27%	119,381	7.51%	*37,333*	121,162	7.51%	*39,113*
2019/2020	88,135	9.76%	126,548	7.83%	*38,413*	128,435	7.83%	*40,301*
2020/2021	89,897	9.76%	129,079	7.83%	*39,181*	131,004	7.83%	*41,107*

Assumes 2% Annual Increase in Overall SAU Assessment
2018/2019 Assessment Drop due to Decrease in Average Daily Membership (ADM) 2015/16
2019/2020 and Forward used Average Daily Attendance from Oct. 2016 Free & Reduced Claims from Ashland and Inter-lakes (SAU #48 ADM Held Constant)
Equalized Valuation Held Constant For All Years (Latest Value Available is 2015)

School Administrative Unit #2
2017/2018 Budget Assessment Allocation
Public Hearing

DISTRICT	2015 EQUALIZED VALUATION	VALUATION PERCENT	14/15 PUPIL A.D.M.	PUPIL PERCENT	AVERAGE OF EQUAL VAL & ADM %S	DISTRICT SHARE
ASHLAND	169,634,220	5.958%	164.88	14.041%	10.000%	$ 86,823
I-L*	2,677,294,975	94.042%	1009.39	85.959%	90.000%	$ 781,422
TOTAL	2,846,929,195	100.00%	1,174.27	100.00%	100.00%	**$ 868,244**

	FY 2017	FY 2018	INC/DEC	%	Estimated Tax Impact
ASHLAND	87,629	86,823	$ (806)	-0.92%	-$0.0034
I-L	782,100	781,422	$ (678)	-0.09%	-$0.0003
TOTAL	**869,729**	**868,244**	**$ (1,485)**	**-0.17%**	

*** Inter-Lakes**	
Center Harbor	377,691,890
Meredith	1,883,776,182
Sandwich	415,826,903
	2,677,294,975

Net Assessed Valuation

Ashland	236,939,845	2016
Inter-Lakes	2,556,842,316	2016

School Administrative Unit #2
2018/2019 Budget Assessment Allocation
Estimate

DISTRICT	2015 EQUALIZED VALUATION	VALUATION PERCENT	15/16 PUPIL A.D.M.	PUPIL PERCENT	AVERAGE OF EQUAL VAL & ADM %S	DISTRICT SHARE
ASHLAND	169,634,220	5.958%	146.92	12.571%	9.265%	$ 82,048
I-L*	2,677,294,975	94.042%	1021.83	87.429%	90.735%	$ 803,561
TOTAL	2,846,929,195	100.00%	1,168.75	100.00%	100.00%	**$ 885,609**

	FY 2018	FY 2019	INC/DEC	%	Estimated Tax Impact
ASHLAND	86,823	82,048	$ (4,774)	-5.50%	-$0.0202
I-L	781,422	803,561	$ 22,139	2.83%	$0.0087
TOTAL	**868,244**	**885,609**	**$ 17,365**	**2.00%**	

*** Inter-Lakes**	
Center Harbor	377,691,890
Meredith	1,883,776,182
Sandwich	415,826,903
	2,677,294,975

Net Assessed Valuation		
Ashland	236,939,845	2016
Inter-Lakes	2,556,842,316	2016

School Administrative Unit #2
2019/2020 Budget Assessment Allocation
Estimate

DISTRICT	2015 EQUALIZED VALUATION	VALUATION PERCENT	15/16 PUPIL A.D.M.	PUPIL PERCENT	AVERAGE OF EQUAL VAL & ADM %S	DISTRICT SHARE
ASHLAND	169,634,220	5.958%	159	13.555%	9.757%	$ 88,135
I-L*	2,677,294,975	94.042%	1014	86.445%	90.243%	$ 815,187
TOTAL	2,846,929,195	100.00%	1,173.00	100.00%	100.00%	**$ 903,321**

	FY 2019	FY 2020	INC/DEC	%	Estimated Tax Impact
ASHLAND	82,048	88,135	$ 6,087	7.42%	$0.0257
I-L	803,561	815,187	$ 11,626	1.45%	$0.0045
TOTAL	**885,609**	**903,321**	**$ 17,712**	**2.00%**	

*** Inter-Lakes**	
Center Harbor	377,691,890
Meredith	1,883,776,182
Sandwich	415,826,903
	2,677,294,975

Net Assessed Valuation

Ashland	236,939,845	2016
Inter-Lakes	2,556,842,316	2016

School Administrative Unit #2
2020/2021 Budget Assessment Allocation
Estimate

DISTRICT	2015 EQUALIZED VALUATION	VALUATION PERCENT	15/16 PUPIL A.D.M.	PUPIL PERCENT	AVERAGE OF EQUAL VAL & ADM %S	DISTRICT SHARE
ASHLAND	169,634,220	5.958%	159	13.555%	9.757%	$ 89,897
I-L*	2,677,294,975	94.042%	1014	86.445%	90.243%	$ 831,490
TOTAL	2,846,929,195	100.00%	1,173.00	100.00%	100.00%	**$ 921,388**

	FY 2020	FY 2021	INC/DEC	%	Estimated Tax Impact
ASHLAND	88,135	89,897	$ 1,763	2.00%	$0.0074
I-L	815,187	831,490	$ 16,304	2.00%	$0.0064
TOTAL	**903,321**	**921,388**	**$ 18,066**	**2.00%**	

*** Inter-Lakes**	
Center Harbor	377,691,890
Meredith	1,883,776,182
Sandwich	415,826,903
	2,677,294,975

Net Assessed Valuation

Ashland	236,939,845	2016
Inter-Lakes	2,556,842,316	2016

Allocation of SAU Budget 2017/2018 with $175,000 Additional Costs

District	2015 Equal Val of School District	Percent of Equal Valuation	2014/2015 ADM	Percent of ADM	Average of Equal. Val and ADM Percentages
Ashland	237,671,041	6.74%	164.88	7.96%	7.35%
Campton	388,651,315	11.02%	294.36	14.21%	12.61%
Ellsworth	13,508,402	0.38%	11.03	0.53%	0.46%
Holderness	700,586,408	19.86%	156.73	7.56%	13.71%
Plymouth	452,316,293	12.82%	392.17	18.93%	15.87%
Pemi-Baker	775,599,844	21.98%	659.18	31.81%	26.90%
Rumney	173,560,126	4.92%	100.44	4.85%	4.88%
Thornton	342,149,298	9.70%	202.22	9.76%	9.73%
Waterville	353,106,662	10.01%	30.31	1.46%	5.74%
Wentworth	90,734,733	2.57%	60.74	2.93%	2.75%
	3,527,884,122	100.00%	2072.06	100.00%	100.00%

District	2017/2018 Assessment Percentage	2017/2018 Dollar Allocation		2016/2017 Assessment Percentage	2016/2017 Dollar Allocation	Increase (Decrease)
Ashland	7.35%	123,147		0.00%	0	123,147
Campton	12.61%	211,383		13.84%	204,393	6,990
Ellsworth	0.46%	7,670		0.46%	6,845	825
Holderness	13.71%	229,819		16.04%	236,761	(6,942)
Plymouth	15.87%	266,067		16.39%	242,021	24,047
Pemi-Baker	26.90%	450,860		28.20%	416,317	34,543
Rumney	4.88%	81,854		5.25%	77,507	4,347
Thornton	9.73%	163,069		10.34%	152,648	10,422
Waterville	5.74%	96,141		6.55%	96,652	(511)
Wentworth	2.75%	46,121		2.93%	43,287	2,835
	100.00%	1,676,133	*	100.00%	1,476,430	199,703

* SAU 48 Assessment includes $175,000 in additional personnel and related costs associated with inclusion of Ashland Elementary School

Allocation of SAU Budget 2018/2019 with $175,000 Additional Costs

District	2015 Equal Val of School District	Percent of Equal Valuation	2015/2016 ADM	Percent of ADM	Average of Equal. Val and ADM Percentages
Ashland	237,671,041	6.74%	146.92	7.23%	6.98%
Campton	388,651,315	11.02%	301.80	14.85%	12.93%
Ellsworth	13,508,402	0.38%	14.00	0.69%	0.54%
Holderness	700,586,408	19.86%	154.30	7.59%	13.73%
Plymouth	452,316,293	12.82%	378.43	18.62%	15.72%
Pemi-Baker	775,599,844	21.98%	668.78	32.90%	27.44%
Rumney	173,560,126	4.92%	96.16	4.73%	4.83%
Thornton	342,149,298	9.70%	185.13	9.11%	9.40%
Waterville	353,106,662	10.01%	29.93	1.47%	5.74%
Wentworth	90,734,733	2.57%	57.04	2.81%	2.69%
	3,527,884,122	100.00%	2032.49	100.00%	100.00%

District	2018/2019 Assessment Percentage	2018/2019 Dollar Allocation		2017/2018 Assessment Percentage	2017/2018 Dollar Allocation	Increase (Decrease)
Ashland	6.98%	119,381		7.35%	123,147	(3,766)
Campton	12.93%	221,104		12.61%	211,383	9,721
Ellsworth	0.54%	9,161		0.46%	7,670	1,491
Holderness	13.73%	234,652		13.71%	229,819	4,833
Plymouth	15.72%	268,760		15.87%	266,067	2,692
Pemi-Baker	27.44%	469,209		26.90%	450,860	18,349
Rumney	4.83%	82,498		4.88%	81,854	644
Thornton	9.40%	160,767		9.73%	163,069	(2,302)
Waterville	5.74%	98,148		5.74%	96,141	2,006
Wentworth	2.69%	45,976		2.75%	46,121	(146)
	100.00%	1,709,655	*	100.00%	1,676,133	33,523

* SAU 48 Assessment includes $175,000 in additional personnel and related costs associated with inclusion of Ashland Elementary School

Allocation of SAU Budget 2019/2020 with $175,000 Additional Costs

District	2015 Equal Val of School District	Percent of Equal Valuation	2015/2016 ADM	Percent of ADM	Average of Equal. Val and ADM Percentages
Ashland	237,671,041	6.74%	159.00	7.78%	7.26%
Campton	388,651,315	11.02%	301.80	14.76%	12.89%
Ellsworth	13,508,402	0.38%	14.00	0.68%	0.53%
Holderness	700,586,408	19.86%	154.30	7.55%	13.70%
Plymouth	452,316,293	12.82%	378.43	18.51%	15.67%
Pemi-Baker	775,599,844	21.98%	668.78	32.71%	27.35%
Rumney	173,560,126	4.92%	96.16	4.70%	4.81%
Thornton	342,149,298	9.70%	185.13	9.05%	9.38%
Waterville	353,106,662	10.01%	29.93	1.46%	5.74%
Wentworth	90,734,733	2.57%	57.04	2.79%	2.68%
	3,527,884,122	100.00%	2044.57	100.00%	100.00%

District	2019/2020 Assessment Percentage	2019/2020 Dollar Allocation		2018/2019 Assessment Percentage	2018/2019 Dollar Allocation	Increase (Decrease)
Ashland	7.26%	126,548		6.98%	119,381	7,167
Campton	12.89%	224,761		12.93%	221,104	3,657
Ellsworth	0.53%	9,309		0.54%	9,161	148
Holderness	13.70%	238,954		13.73%	234,652	4,302
Plymouth	15.67%	273,176		15.72%	268,760	4,416
Pemi-Baker	27.35%	476,898		27.44%	469,209	7,689
Rumney	4.81%	83,904		4.83%	82,498	1,406
Thornton	9.38%	163,513		9.40%	160,767	2,746
Waterville	5.74%	100,035		5.74%	98,148	1,887
Wentworth	2.68%	46,750		2.69%	45,976	775
	100.00%	1,743,848	*	100.00%	1,709,655	34,193

* SAU 48 Assessment includes $175,000 in additional personnel and related costs associated with inclusion of Ashland Elementary School

Allocation of SAU Budget 2020/2021 with $175,000 Additional Costs

District	2015 Equal Val of School District	Percent of Equal Valuation	2015/2016 ADM	Percent of ADM	Average of Equal. Val and ADM Percentages
Ashland	237,671,041	6.74%	159.00	7.78%	7.26%
Campton	388,651,315	11.02%	301.80	14.76%	12.89%
Ellsworth	13,508,402	0.38%	14.00	0.68%	0.53%
Holderness	700,586,408	19.86%	154.30	7.55%	13.70%
Plymouth	452,316,293	12.82%	378.43	18.51%	15.67%
Pemi-Baker	775,599,844	21.98%	668.78	32.71%	27.35%
Rumney	173,560,126	4.92%	96.16	4.70%	4.81%
Thornton	342,149,298	9.70%	185.13	9.05%	9.38%
Waterville	353,106,662	10.01%	29.93	1.46%	5.74%
Wentworth	90,734,733	2.57%	57.04	2.79%	2.68%
	3,527,884,122	100.00%	2044.57	100.00%	100.00%

District	2020/2021 Assessment Percentage	2020/2021 Dollar Allocation		2019/2020 Assessment Percentage	2019/2020 Dollar Allocation	Increase (Decrease)
Ashland	7.26%	129,079		7.26%	126,548	2,531
Campton	12.89%	229,256		12.89%	224,761	4,495
Ellsworth	0.53%	9,495		0.53%	9,309	186
Holderness	13.70%	243,733		13.70%	238,954	4,779
Plymouth	15.67%	278,639		15.67%	273,176	5,464
Pemi-Baker	27.35%	486,436		27.35%	476,898	9,538
Rumney	4.81%	85,582		4.81%	83,904	1,678
Thornton	9.38%	166,783		9.38%	163,513	3,270
Waterville	5.74%	102,036		5.74%	100,035	2,001
Wentworth	2.68%	47,685		2.68%	46,750	935
	100.00%	1,778,725	*	100.00%	1,743,848	34,877

* SAU 48 Assessment includes $175,000 in additional personnel and related costs associated with inclusion of Ashland Elementary School

Allocation of SAU #48 Budget 2017/2018 with $200,000 Additional Costs

District	2015 Equal Val of School District	Percent of Equal Valuation	2014/2015 ADM	Percent of ADM	Average of Equal. Val and ADM Percentages
Ashland	237,671,041	6.74%	164.88	7.96%	7.35%
Campton	388,651,315	11.02%	294.36	14.21%	12.61%
Ellsworth	13,508,402	0.38%	11.03	0.53%	0.46%
Holderness	700,586,408	19.86%	156.73	7.56%	13.71%
Plymouth	452,316,293	12.82%	392.17	18.93%	15.87%
Pemi-Baker	775,599,844	21.98%	659.18	31.81%	26.90%
Rumney	173,560,126	4.92%	100.44	4.85%	4.88%
Thornton	342,149,298	9.70%	202.22	9.76%	9.73%
Waterville	353,106,662	10.01%	30.31	1.46%	5.74%
Wentworth	90,734,733	2.57%	60.74	2.93%	2.75%
	3,527,884,122	100.00%	2072.06	100.00%	100.00%

District	2017/2018 Assessment Percentage	2017/2018 Dollar Allocation		2016/2017 Assessment Percentage	2016/2017 Dollar Allocation	Increase (Decrease)
Ashland	7.35%	124,984		0.00%	0	124,984
Campton	12.61%	214,536		13.84%	204,393	10,142
Ellsworth	0.46%	7,785		0.46%	6,845	940
Holderness	13.71%	233,247		16.04%	236,761	(3,514)
Plymouth	15.87%	270,036		16.39%	242,021	28,015
Pemi-Baker	26.90%	457,585		28.20%	416,317	41,268
Rumney	4.88%	83,075		5.25%	77,507	5,568
Thornton	9.73%	165,501		10.34%	152,648	12,854
Waterville	5.74%	97,575		6.55%	96,652	923
Wentworth	2.75%	46,809		2.93%	43,287	3,523
	92.65%	1,701,133	*	100.00%	1,476,430	224,703

* SAU 48 Assessment includes $200,000 in additional personnel and related costs associated with inclusion of Ashland Elementary School

Allocation of SAU #48 Budget 2018/2019 with $200,000 Additional Costs

District	2015 Equal Val of School District	Percent of Equal Valuation	2015/2016 ADM	Percent of ADM	Average of Equal. Val and ADM Percentages
Ashland	237,671,041	6.74%	146.92	7.23%	6.98%
Campton	388,651,315	11.02%	301.80	14.85%	12.93%
Ellsworth	13,508,402	0.38%	14.00	0.69%	0.54%
Holderness	700,586,408	19.86%	154.30	7.59%	13.73%
Plymouth	452,316,293	12.82%	378.43	18.62%	15.72%
Pemi-Baker	775,599,844	21.98%	668.78	32.90%	27.44%
Rumney	173,560,126	4.92%	96.16	4.73%	4.83%
Thornton	342,149,298	9.70%	185.13	9.11%	9.40%
Waterville	353,106,662	10.01%	29.93	1.47%	5.74%
Wentworth	90,734,733	2.57%	57.04	2.81%	2.69%
	3,527,884,122	100.00%	2032.49	100.00%	100.00%

District	2018/2019 Assessment Percentage	2018/2019 Dollar Allocation		2017/2018 Assessment Percentage	2017/2018 Dollar Allocation	Increase (Decrease)
Ashland	6.98%	121,162		7.35%	124,984	(3,823)
Campton	12.93%	224,402		12.61%	214,536	9,866
Ellsworth	0.54%	9,298		0.46%	7,785	1,513
Holderness	13.73%	238,152		13.71%	233,247	4,905
Plymouth	15.72%	272,768		15.87%	270,036	2,733
Pemi-Baker	27.44%	476,207		26.90%	457,585	18,623
Rumney	4.83%	83,728		4.88%	83,075	653
Thornton	9.40%	163,165		9.73%	165,501	(2,336)
Waterville	5.74%	99,612		5.74%	97,575	2,036
Wentworth	2.69%	46,661		2.75%	46,809	(148)
	100.00%	1,735,155	*	100.00%	1,701,133	34,023

* SAU 48 Assessment includes $200,000 in additional personnel and related costs associated with inclusion of Ashland Elementary School

Allocation of SAU #48 Budget 2019/2020 with $200,000 Additional Costs

District	2015 Equal Val of School District	Percent of Equal Valuation	2015/2016 ADM	Percent of ADM	Average of Equal. Val and ADM Percentages
Ashland	237,671,041	6.74%	159.00	7.78%	7.26%
Campton	388,651,315	11.02%	301.80	14.76%	12.89%
Ellsworth	13,508,402	0.38%	14.00	0.68%	0.53%
Holderness	700,586,408	19.86%	154.30	7.55%	13.70%
Plymouth	452,316,293	12.82%	378.43	18.51%	15.67%
Pemi-Baker	775,599,844	21.98%	668.78	32.71%	27.35%
Rumney	173,560,126	4.92%	96.16	4.70%	4.81%
Thornton	342,149,298	9.70%	185.13	9.05%	9.38%
Waterville	353,106,662	10.01%	29.93	1.46%	5.74%
Wentworth	90,734,733	2.57%	57.04	2.79%	2.68%
	3,527,884,122	100.00%	2044.57	100.00%	100.00%

District	2019/2020 Assessment Percentage	2019/2020 Dollar Allocation		2018/2019 Assessment Percentage	2018/2019 Dollar Allocation	Increase (Decrease)
Ashland	7.26%	128,435		6.98%	121,162	7,274
Campton	12.89%	228,114		12.93%	224,402	3,712
Ellsworth	0.53%	9,448		0.54%	9,298	150
Holderness	13.70%	242,518		13.73%	238,152	4,366
Plymouth	15.67%	277,250		15.72%	272,768	4,482
Pemi-Baker	27.35%	484,011		27.44%	476,207	7,804
Rumney	4.81%	85,155		4.83%	83,728	1,427
Thornton	9.38%	165,952		9.40%	163,165	2,787
Waterville	5.74%	101,527		5.74%	99,612	1,915
Wentworth	2.68%	47,448		2.69%	46,661	786
	100.00%	1,769,858	*	100.00%	1,735,155	34,703

* SAU 48 Assessment includes $200,000 in additional personnel and related costs associated with inclusion of Ashland Elementary School

Allocation of SAU #48 Budget 2020/2021 with $200,000 Additional Costs

District	2015 Equal Val of School District	Percent of Equal Valuation	2015/2016 ADM	Percent of ADM	Average of Equal. Val and ADM Percentages
Ashland	237,671,041	6.74%	159.00	7.78%	7.26%
Campton	388,651,315	11.02%	301.80	14.76%	12.89%
Ellsworth	13,508,402	0.38%	14.00	0.68%	0.53%
Holderness	700,586,408	19.86%	154.30	7.55%	13.70%
Plymouth	452,316,293	12.82%	378.43	18.51%	15.67%
Pemi-Baker	775,599,844	21.98%	668.78	32.71%	27.35%
Rumney	173,560,126	4.92%	96.16	4.70%	4.81%
Thornton	342,149,298	9.70%	185.13	9.05%	9.38%
Waterville	353,106,662	10.01%	29.93	1.46%	5.74%
Wentworth	90,734,733	2.57%	57.04	2.79%	2.68%
	3,527,884,122	100.00%	2044.57	100.00%	100.00%

District	2020/2021 Assessment Percentage	2020/2021 Dollar Allocation		2019/2020 Assessment Percentage	2019/2020 Dollar Allocation	Increase (Decrease)
Ashland	7.26%	131,004		7.26%	128,435	2,569
Campton	12.89%	232,676		12.89%	228,114	4,562
Ellsworth	0.53%	9,637		0.53%	9,448	189
Holderness	13.70%	247,368		13.70%	242,518	4,850
Plymouth	15.67%	282,795		15.67%	277,250	5,545
Pemi-Baker	27.35%	493,691		27.35%	484,011	9,680
Rumney	4.81%	86,859		4.81%	85,155	1,703
Thornton	9.38%	169,271		9.38%	165,952	3,319
Waterville	5.74%	103,558		5.74%	101,527	2,031
Wentworth	2.68%	48,397		2.68%	47,448	949
	100.00%	1,805,256	*	100.00%	1,769,858	35,397

* SAU 48 Assessment includes $200,000 in additional personnel and related costs associated with inclusion of Ashland Elementary School

Other Financial Considerations

Disposition of Assets

As of June 30, 2016 the depreciated book value of SAU#2 Assets was $3,029.17. The Ashland portion would be the percentage of the assessment for the 2015/16 budget year. This percentage was 9.591% meaning Ashland would receive $290.53 from the SAU for their portion of the assets if the date of withdrawal was July 1, 2017. The actual amount that would be reimbursed to Ashland would be the audited book value of the assets on the date of withdrawal multiplied by the percentage of assessment for Ashland for the audited budget year prior to withdrawal.

SAU Fund Balance

Ashland School District would be reimbursed for their portion of the audited fund balance on the fiscal year ending prior to the date of withdrawal. The Ashland portion would be the percentage of assessment that Ashland was responsible during that fiscal year to the SAU. Anticipated fund balance for June 30, 2018 is 17,575. This assumes the 2016/17 and 2017/18 budgets are spent in full and estimated budget revenues are the exact amounts received. Based on the proposed 2017/2018 budget for SAU#2 the percentage of assessment for Ashland is exactly 10%. This means if the date of withdrawal is July 1, 2018 then Ashland would receive $1,757.50 from the SAU for its portion. Factors affecting fund balance include changes in revenue received to the SAU primarily in the form of indirect costs for the administration of grants and other local revenue and unspent amounts during the budget year.

Indirect Costs

Indirect Costs are the administration costs for the federal grants. This is revenue received by the SAU at a percentage of expenses used for federal grants at a rate determined by the NH Department of Education. SAU#2 would lose this revenue and SAU#48 would gain this revenue if withdrawal would occur. Historical amounts listed below:

2012/2013 $3,291.38;

2013/2014 $3,149.20;

2014/2015 $4,274.06;

2015/2016 $5,165.32

Ashland School District

Financial Comparative of Original Estimate of SAU #48 Costs and After Bookkeeper/HR position Cost Estimate Decrease

By Jefferson Braman
Accountant, SAU #2

April 18, 2017

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Ashland School District
Support Staff Salary Schedule

Name	Rate	Hours	Days	Contract	HC	Health	Dental	NHRS	WC	FICA	UC	Totals
Bookkeeper/HR position	22.00	8	260	45,760.00	3	26,953.02	251.40	5,207.49	228.80	3,500.64	112.00	82,013.35
Total Costs				**45,760**		**26,953**	**251**	**5,207**	**229**	**3,501**	**112**	**82,013**

SAU Assessment Estimated Comparison Ashland Portion
Assuming Ashland School District hires a Bookkeeper/HR position ($82,013 Total Estimate)

			Ashland Cost Increase to SAU #48 $92,987 ($175,000-$82,013)			**Ashland Cost Increase to SAU #48 $117,987 ($200,000-$82,013)**		
Fiscal Year	SAU #2 Assessment Ashland Portion	% of Total SAU #2 Assessment	SAU #48 Assessment Ashland Portion	% of Total SAU #48 Assessment	*SAU #48 Additional Cost*	SAU #48 Assessment Ashland Portion	% of Total SAU #48 Assessment	*SAU #48 Additional Cost*
2017/2018	86,823	10.00%	117,122	7.93%	*30,299*	118,959	7.93%	*32,136*
2018/2019	82,048	9.27%	113,540	7.51%	*31,492*	115,320	7.51%	*33,272*
2019/2020	88,135	9.76%	120,356	7.83%	*32,221*	122,243	7.83%	*34,109*
2020/2021	89,897	9.76%	122,763	7.83%	*32,866*	124,688	7.83%	*34,791*

Assumes 2% Annual Increase in Overall SAU Assessment
2018/2019 Assessment Drop due to Decrease in Average Daily Membership (ADM) 2015/16
2019/2020 and Forward used Average Daily Attendance from Oct. 2016 Free & Reduced Claims from Ashland and Inter-lakes (SAU #48 ADM Held Constant)
Equalized Valuation Held Constant For All Years (Latest Value Available is 2015)

SAU Assessment Estimated Comparison Ashland Portion

			Ashland Cost Increase to SAU #48 $175,000			**Ashland Cost Increase to SAU #48 $200,000**		
Fiscal Year	SAU #2 Assessment Ashland Portion	% of Total SAU #2 Assessment	SAU #48 Assessment Ashland Portion	% of Total SAU #48 Assessment	*SAU #48 Additional Cost*	SAU #48 Assessment Ashland Portion	% of Total SAU #48 Assessment	*SAU #48 Additional Cost*
2017/2018	86,823	10.00%	123,147	7.93%	*36,325*	124,984	7.93%	*38,162*
2018/2019	82,048	9.27%	119,381	7.51%	*37,333*	121,162	7.51%	*39,113*
2019/2020	88,135	9.76%	126,548	7.83%	*38,413*	128,435	7.83%	*40,301*
2020/2021	89,897	9.76%	129,079	7.83%	*39,181*	131,004	7.83%	*41,107*

Assumes 2% Annual Increase in Overall SAU Assessment
2018/2019 Assessment Drop due to Decrease in Average Daily Membership (ADM) 2015/16
2019/2020 and Forward used Average Daily Attendance from Oct. 2016 Free & Reduced Claims from Ashland and Inter-lakes (SAU #48 ADM Held Constant)
Equalized Valuation Held Constant For All Years (Latest Value Available is 2015)

Allocation of SAU #48 Budget 2017/2018 with $175,000 Additional Costs less Bookkeeper/HR cost estimate

District	2015 Equal Val of School District	Percent of Equal Valuation	2014/2015 ADM	Percent of ADM	Average of Equal. Val and ADM Percentages
Ashland	237,671,041	6.74%	164.88	7.96%	7.35%
Campton	388,651,315	11.02%	294.36	14.21%	12.61%
Ellsworth	13,508,402	0.38%	11.03	0.53%	0.46%
Holderness	700,586,408	19.86%	156.73	7.56%	13.71%
Plymouth	452,316,293	12.82%	392.17	18.93%	15.87%
Pemi-Baker	775,599,844	21.98%	659.18	31.81%	26.90%
Rumney	173,560,126	4.92%	100.44	4.85%	4.88%
Thornton	342,149,298	9.70%	202.22	9.76%	9.73%
Waterville	353,106,662	10.01%	30.31	1.46%	5.74%
Wentworth	90,734,733	2.57%	60.74	2.93%	2.75%
	3,527,884,122	100.00%	2072.06	100.00%	100.00%

District	2017/2018 Assessment Percentage	2017/2018 Dollar Allocation		2016/2017 Assessment Percentage	2016/2017 Dollar Allocation	Increase (Decrease)
Ashland	7.35%	117,122		0.00%	0	117,122
Campton	12.61%	201,040		13.84%	204,393	(3,353)
Ellsworth	0.46%	7,295		0.46%	6,845	450
Holderness	13.71%	218,574		16.04%	236,761	(18,187)
Plymouth	15.87%	253,049		16.39%	242,021	11,028
Pemi-Baker	26.90%	428,799		28.20%	416,317	12,483
Rumney	4.88%	77,849		5.25%	77,507	342
Thornton	9.73%	155,090		10.34%	152,648	2,443
Waterville	5.74%	91,437		6.55%	96,652	(5,215)
Wentworth	2.75%	43,865		2.93%	43,287	578
	100.00%	1,594,120	*	100.00%	1,476,430	117,690

* SAU 48 Assessment includes $175,000 in additional personnel and related costs less 82,013
associated with inclusion of Ashland Elementary School and
assuming Ashland Elementary School hires a Bookkeeper/HR person

Allocation of SAU #48 Budget 2018/2019 with $175,000 Additional Costs less Bookkeeper/HR cost estimate

District	2015 Equal Val of School District	Percent of Equal Valuation	2015/2016 ADM	Percent of ADM	Average of Equal. Val and ADM Percentages
Ashland	237,671,041	6.74%	146.92	7.23%	6.98%
Campton	388,651,315	11.02%	301.80	14.85%	12.93%
Ellsworth	13,508,402	0.38%	14.00	0.69%	0.54%
Holderness	700,586,408	19.86%	154.30	7.59%	13.73%
Plymouth	452,316,293	12.82%	378.43	18.62%	15.72%
Pemi-Baker	775,599,844	21.98%	668.78	32.90%	27.44%
Rumney	173,560,126	4.92%	96.16	4.73%	4.83%
Thornton	342,149,298	9.70%	185.13	9.11%	9.40%
Waterville	353,106,662	10.01%	29.93	1.47%	5.74%
Wentworth	90,734,733	2.57%	57.04	2.81%	2.69%
	3,527,884,122	100.00%	2032.49	100.00%	100.00%

District	2018/2019 Assessment Percentage	2018/2019 Dollar Allocation		2017/2018 Assessment Percentage	2017/2018 Dollar Allocation	Increase (Decrease)
Ashland	6.98%	113,540		7.35%	117,122	(3,582)
Campton	12.93%	210,285		12.61%	201,040	9,245
Ellsworth	0.54%	8,713		0.46%	7,295	1,418
Holderness	13.73%	223,171		13.71%	218,574	4,597
Plymouth	15.72%	255,609		15.87%	253,049	2,561
Pemi-Baker	27.44%	446,251		26.90%	428,799	17,451
Rumney	4.83%	78,461		4.88%	77,849	612
Thornton	9.40%	152,901		9.73%	155,090	(2,190)
Waterville	5.74%	93,346		5.74%	91,437	1,908
Wentworth	2.69%	43,726		2.75%	43,865	(139)
	100.00%	1,626,002	*	100.00%	1,594,120	31,882

* SAU 48 Assessment includes $175,000 in additional personnel and related costs less 82,013
associated with inclusion of Ashland Elementary School and
assuming Ashland Elementary School hires a Bookkeeper/HR person

Allocation of SAU #48 Budget 2019/2020 with $175,000 Additional Costs less Bookkeeper/HR cost estimate

District	2015 Equal Val of School District	Percent of Equal Valuation	2015/2016 ADM	Percent of ADM	Average of Equal. Val and ADM Percentages
Ashland	237,671,041	6.74%	159.00	7.78%	7.26%
Campton	388,651,315	11.02%	301.80	14.76%	12.89%
Ellsworth	13,508,402	0.38%	14.00	0.68%	0.53%
Holderness	700,586,408	19.86%	154.30	7.55%	13.70%
Plymouth	452,316,293	12.82%	378.43	18.51%	15.67%
Pemi-Baker	775,599,844	21.98%	668.78	32.71%	27.35%
Rumney	173,560,126	4.92%	96.16	4.70%	4.81%
Thornton	342,149,298	9.70%	185.13	9.05%	9.38%
Waterville	353,106,662	10.01%	29.93	1.46%	5.74%
Wentworth	90,734,733	2.57%	57.04	2.79%	2.68%
	3,527,884,122	100.00%	2044.57	100.00%	100.00%

District	2019/2020 Assessment Percentage	2019/2020 Dollar Allocation		2018/2019 Assessment Percentage	2018/2019 Dollar Allocation	Increase (Decrease)
Ashland	7.26%	120,356		6.98%	113,540	6,816
Campton	12.89%	213,764		12.93%	210,285	3,478
Ellsworth	0.53%	8,854		0.54%	8,713	141
Holderness	13.70%	227,262		13.73%	223,171	4,091
Plymouth	15.67%	259,809		15.72%	255,609	4,200
Pemi-Baker	27.35%	453,563		27.44%	446,251	7,313
Rumney	4.81%	79,799		4.83%	78,461	1,337
Thornton	9.38%	155,513		9.40%	152,901	2,612
Waterville	5.74%	95,140		5.74%	93,346	1,795
Wentworth	2.68%	44,463		2.69%	43,726	737
	100.00%	1,658,522	*	100.00%	1,626,002	32,520

* SAU 48 Assessment includes $175,000 in additional personnel and related costs less 82,013 associated with inclusion of Ashland Elementary School and assuming Ashland Elementary School hires a Bookkeeper/HR person

Allocation of SAU #48 Budget 2020/2021 with $175,000 Additional Costs less Bookkeeper/HR cost estimate

District	2015 Equal Val of School District	Percent of Equal Valuation	2015/2016 ADM	Percent of ADM	Average of Equal. Val and ADM Percentages
Ashland	237,671,041	6.74%	159.00	7.78%	7.26%
Campton	388,651,315	11.02%	301.80	14.76%	12.89%
Ellsworth	13,508,402	0.38%	14.00	0.68%	0.53%
Holderness	700,586,408	19.86%	154.30	7.55%	13.70%
Plymouth	452,316,293	12.82%	378.43	18.51%	15.67%
Pemi-Baker	775,599,844	21.98%	668.78	32.71%	27.35%
Rumney	173,560,126	4.92%	96.16	4.70%	4.81%
Thornton	342,149,298	9.70%	185.13	9.05%	9.38%
Waterville	353,106,662	10.01%	29.93	1.46%	5.74%
Wentworth	90,734,733	2.57%	57.04	2.79%	2.68%
	3,527,884,122	100.00%	2044.57	100.00%	100.00%

District	2020/2021 Assessment Percentage	2020/2021 Dollar Allocation		2019/2020 Assessment Percentage	2019/2020 Dollar Allocation	Increase (Decrease)
Ashland	7.26%	122,763		7.26%	120,356	2,407
Campton	12.89%	218,039		12.89%	213,764	4,275
Ellsworth	0.53%	9,031		0.53%	8,854	177
Holderness	13.70%	231,807		13.70%	227,262	4,545
Plymouth	15.67%	265,005		15.67%	259,809	5,196
Pemi-Baker	27.35%	462,635		27.35%	453,563	9,071
Rumney	4.81%	81,395		4.81%	79,799	1,596
Thornton	9.38%	158,623		9.38%	155,513	3,110
Waterville	5.74%	97,043		5.74%	95,140	1,903
Wentworth	2.68%	45,352		2.68%	44,463	889
	100.00%	1,691,692	*	100.00%	1,658,522	33,170

* SAU 48 Assessment includes $175,000 in additional personnel and related costs less 82,013 associated with inclusion of Ashland Elementary School and assuming Ashland Elementary School hires a Bookkeeper/HR person

Allocation of SAU Budget 2017/2018 with $175,000 Additional Costs

District	2015 Equal Val of School District	Percent of Equal Valuation	2014/2015 ADM	Percent of ADM	Average of Equal. Val and ADM Percentages
Ashland	237,671,041	6.74%	164.88	7.96%	7.35%
Campton	388,651,315	11.02%	294.36	14.21%	12.61%
Ellsworth	13,508,402	0.38%	11.03	0.53%	0.46%
Holderness	700,586,408	19.86%	156.73	7.56%	13.71%
Plymouth	452,316,293	12.82%	392.17	18.93%	15.87%
Pemi-Baker	775,599,844	21.98%	659.18	31.81%	26.90%
Rumney	173,560,126	4.92%	100.44	4.85%	4.88%
Thornton	342,149,298	9.70%	202.22	9.76%	9.73%
Waterville	353,106,662	10.01%	30.31	1.46%	5.74%
Wentworth	90,734,733	2.57%	60.74	2.93%	2.75%
	3,527,884,122	100.00%	2072.06	100.00%	100.00%

District	2017/2018 Assessment Percentage	2017/2018 Dollar Allocation		2016/2017 Assessment Percentage	2016/2017 Dollar Allocation	Increase (Decrease)
Ashland	7.35%	123,147		0.00%	0	123,147
Campton	12.61%	211,383		13.84%	204,393	6,990
Ellsworth	0.46%	7,670		0.46%	6,845	825
Holderness	13.71%	229,819		16.04%	236,761	(6,942)
Plymouth	15.87%	266,067		16.39%	242,021	24,047
Pemi-Baker	26.90%	450,860		28.20%	416,317	34,543
Rumney	4.88%	81,854		5.25%	77,507	4,347
Thornton	9.73%	163,069		10.34%	152,648	10,422
Waterville	5.74%	96,141		6.55%	96,652	(511)
Wentworth	2.75%	46,121		2.93%	43,287	2,835
	100.00%	1,676,133	*	100.00%	1,476,430	199,703

* SAU 48 Assessment includes $175,000 in additional personnel and related costs associated with inclusion of Ashland Elementary School

Allocation of SAU Budget 2018/2019 with $175,000 Additional Costs

District	2015 Equal Val of School District	Percent of Equal Valuation	2015/2016 ADM	Percent of ADM	Average of Equal. Val and ADM Percentages
Ashland	237,671,041	6.74%	146.92	7.23%	6.98%
Campton	388,651,315	11.02%	301.80	14.85%	12.93%
Ellsworth	13,508,402	0.38%	14.00	0.69%	0.54%
Holderness	700,586,408	19.86%	154.30	7.59%	13.73%
Plymouth	452,316,293	12.82%	378.43	18.62%	15.72%
Pemi-Baker	775,599,844	21.98%	668.78	32.90%	27.44%
Rumney	173,560,126	4.92%	96.16	4.73%	4.83%
Thornton	342,149,298	9.70%	185.13	9.11%	9.40%
Waterville	353,106,662	10.01%	29.93	1.47%	5.74%
Wentworth	90,734,733	2.57%	57.04	2.81%	2.69%
	3,527,884,122	100.00%	2032.49	100.00%	100.00%

District	2018/2019 Assessment Percentage	2018/2019 Dollar Allocation		2017/2018 Assessment Percentage	2017/2018 Dollar Allocation	Increase (Decrease)
Ashland	6.98%	119,381		7.35%	123,147	(3,766)
Campton	12.93%	221,104		12.61%	211,383	9,721
Ellsworth	0.54%	9,161		0.46%	7,670	1,491
Holderness	13.73%	234,652		13.71%	229,819	4,833
Plymouth	15.72%	268,760		15.87%	266,067	2,692
Pemi-Baker	27.44%	469,209		26.90%	450,860	18,349
Rumney	4.83%	82,498		4.88%	81,854	644
Thornton	9.40%	160,767		9.73%	163,069	(2,302)
Waterville	5.74%	98,148		5.74%	96,141	2,006
Wentworth	2.69%	45,976		2.75%	46,121	(146)
	100.00%	1,709,655	*	100.00%	1,676,133	33,523

* SAU 48 Assessment includes $175,000 in additional personnel and related costs associated with inclusion of Ashland Elementary School

Allocation of SAU Budget 2019/2020 with $175,000 Additional Costs

District	2015 Equal Val of School District	Percent of Equal Valuation	2015/2016 ADM	Percent of ADM	Average of Equal. Val and ADM Percentages
Ashland	237,671,041	6.74%	159.00	7.78%	7.26%
Campton	388,651,315	11.02%	301.80	14.76%	12.89%
Ellsworth	13,508,402	0.38%	14.00	0.68%	0.53%
Holderness	700,586,408	19.86%	154.30	7.55%	13.70%
Plymouth	452,316,293	12.82%	378.43	18.51%	15.67%
Pemi-Baker	775,599,844	21.98%	668.78	32.71%	27.35%
Rumney	173,560,126	4.92%	96.16	4.70%	4.81%
Thornton	342,149,298	9.70%	185.13	9.05%	9.38%
Waterville	353,106,662	10.01%	29.93	1.46%	5.74%
Wentworth	90,734,733	2.57%	57.04	2.79%	2.68%
	3,527,884,122	100.00%	2044.57	100.00%	100.00%

District	2019/2020 Assessment Percentage	2019/2020 Dollar Allocation		2018/2019 Assessment Percentage	2018/2019 Dollar Allocation	Increase (Decrease)
Ashland	7.26%	126,548		6.98%	119,381	7,167
Campton	12.89%	224,761		12.93%	221,104	3,657
Ellsworth	0.53%	9,309		0.54%	9,161	148
Holderness	13.70%	238,954		13.73%	234,652	4,302
Plymouth	15.67%	273,176		15.72%	268,760	4,416
Pemi-Baker	27.35%	476,898		27.44%	469,209	7,689
Rumney	4.81%	83,904		4.83%	82,498	1,406
Thornton	9.38%	163,513		9.40%	160,767	2,746
Waterville	5.74%	100,035		5.74%	98,148	1,887
Wentworth	2.68%	46,750		2.69%	45,976	775
	100.00%	1,743,848	*	100.00%	1,709,655	34,193

* SAU 48 Assessment includes $175,000 in additional personnel and related costs associated with inclusion of Ashland Elementary School

Allocation of SAU Budget 2020/2021 with $175,000 Additional Costs

District	2015 Equal Val of School District	Percent of Equal Valuation	2015/2016 ADM	Percent of ADM	Average of Equal. Val and ADM Percentages
Ashland	237,671,041	6.74%	159.00	7.78%	7.26%
Campton	388,651,315	11.02%	301.80	14.76%	12.89%
Ellsworth	13,508,402	0.38%	14.00	0.68%	0.53%
Holderness	700,586,408	19.86%	154.30	7.55%	13.70%
Plymouth	452,316,293	12.82%	378.43	18.51%	15.67%
Pemi-Baker	775,599,844	21.98%	668.78	32.71%	27.35%
Rumney	173,560,126	4.92%	96.16	4.70%	4.81%
Thornton	342,149,298	9.70%	185.13	9.05%	9.38%
Waterville	353,106,662	10.01%	29.93	1.46%	5.74%
Wentworth	90,734,733	2.57%	57.04	2.79%	2.68%
	3,527,884,122	100.00%	2044.57	100.00%	100.00%

District	2020/2021 Assessment Percentage	2020/2021 Dollar Allocation		2019/2020 Assessment Percentage	2019/2020 Dollar Allocation	Increase (Decrease)
Ashland	7.26%	129,079		7.26%	126,548	2,531
Campton	12.89%	229,256		12.89%	224,761	4,495
Ellsworth	0.53%	9,495		0.53%	9,309	186
Holderness	13.70%	243,733		13.70%	238,954	4,779
Plymouth	15.67%	278,639		15.67%	273,176	5,464
Pemi-Baker	27.35%	486,436		27.35%	476,898	9,538
Rumney	4.81%	85,582		4.81%	83,904	1,678
Thornton	9.38%	166,783		9.38%	163,513	3,270
Waterville	5.74%	102,036		5.74%	100,035	2,001
Wentworth	2.68%	47,685		2.68%	46,750	935
	100.00%	1,778,725	*	100.00%	1,743,848	34,877

* SAU 48 Assessment includes $175,000 in additional personnel and related costs associated with inclusion of Ashland Elementary School

Allocation of SAU #48 Budget 2017/2018 with $200,000 Additional Costs less Bookkeeper/HR cost estimate

District	2015 Equal Val of School District	Percent of Equal Valuation	2014/2015 ADM	Percent of ADM	Average of Equal. Val and ADM Percentages
Ashland	237,671,041	6.74%	164.88	7.96%	7.35%
Campton	388,651,315	11.02%	294.36	14.21%	12.61%
Ellsworth	13,508,402	0.38%	11.03	0.53%	0.46%
Holderness	700,586,408	19.86%	156.73	7.56%	13.71%
Plymouth	452,316,293	12.82%	392.17	18.93%	15.87%
Pemi-Baker	775,599,844	21.98%	659.18	31.81%	26.90%
Rumney	173,560,126	4.92%	100.44	4.85%	4.88%
Thornton	342,149,298	9.70%	202.22	9.76%	9.73%
Waterville	353,106,662	10.01%	30.31	1.46%	5.74%
Wentworth	90,734,733	2.57%	60.74	2.93%	2.75%
	3,527,884,122	100.00%	2072.06	100.00%	100.00%

District	2017/2018 Assessment Percentage	2017/2018 Dollar Allocation		2016/2017 Assessment Percentage	2016/2017 Dollar Allocation	Increase (Decrease)
Ashland	7.35%	118,959		0.00%	0	118,959
Campton	12.61%	204,193		13.84%	204,393	(201)
Ellsworth	0.46%	7,409		0.46%	6,845	565
Holderness	13.71%	222,002		16.04%	236,761	(14,759)
Plymouth	15.87%	257,017		16.39%	242,021	14,996
Pemi-Baker	26.90%	435,524		28.20%	416,317	19,207
Rumney	4.88%	79,070		5.25%	77,507	1,563
Thornton	9.73%	157,523		10.34%	152,648	4,875
Waterville	5.74%	92,871		6.55%	96,652	(3,781)
Wentworth	2.75%	44,553		2.93%	43,287	1,266
	100.00%	1,619,120	*	100.00%	1,476,430	142,690

* SAU 48 Assessment includes $200,000 in additional personnel and related costs less 82,013
associated with inclusion of Ashland Elementary School and
assuming Ashland Elementary School hires a Bookkeeper/HR person

Allocation of SAU #48 Budget 2018/2019 with $200,000 Additional Costs less Bookkeeper/HR cost estimate

District	2015 Equal Val of School District	Percent of Equal Valuation	2015/2016 ADM	Percent of ADM	Average of Equal. Val and ADM Percentages
Ashland	237,671,041	6.74%	146.92	7.23%	6.98%
Campton	388,651,315	11.02%	301.80	14.85%	12.93%
Ellsworth	13,508,402	0.38%	14.00	0.69%	0.54%
Holderness	700,586,408	19.86%	154.30	7.59%	13.73%
Plymouth	452,316,293	12.82%	378.43	18.62%	15.72%
Pemi-Baker	775,599,844	21.98%	668.78	32.90%	27.44%
Rumney	173,560,126	4.92%	96.16	4.73%	4.83%
Thornton	342,149,298	9.70%	185.13	9.11%	9.40%
Waterville	353,106,662	10.01%	29.93	1.47%	5.74%
Wentworth	90,734,733	2.57%	57.04	2.81%	2.69%
	3,527,884,122	100.00%	2032.49	100.00%	100.00%

District	2018/2019 Assessment Percentage	2018/2019 Dollar Allocation		2017/2018 Assessment Percentage	2017/2018 Dollar Allocation	Increase (Decrease)
Ashland	6.98%	115,320		7.35%	118,959	(3,638)
Campton	12.93%	213,583		12.61%	204,193	9,390
Ellsworth	0.54%	8,850		0.46%	7,409	1,440
Holderness	13.73%	226,670		13.71%	222,002	4,669
Plymouth	15.72%	259,618		15.87%	257,017	2,601
Pemi-Baker	27.44%	453,249		26.90%	435,524	17,725
Rumney	4.83%	79,692		4.88%	79,070	622
Thornton	9.40%	155,299		9.73%	157,523	(2,224)
Waterville	5.74%	94,809		5.74%	92,871	1,938
Wentworth	2.69%	44,412		2.75%	44,553	(141)
	100.00%	1,651,502	*	100.00%	1,619,120	32,382

* SAU 48 Assessment includes $200,000 in additional personnel and related costs less 82,013
associated with inclusion of Ashland Elementary School and
assuming Ashland Elementary School hires a Bookkeeper/HR person

Allocation of SAU #48 Budget 2019/2020 with $200,000 Additional Costs less Bookkeeper/HR cost estimate

District	2015 Equal Val of School District	Percent of Equal Valuation	2015/2016 ADM	Percent of ADM	Average of Equal. Val and ADM Percentages
Ashland	237,671,041	6.74%	159.00	7.78%	7.26%
Campton	388,651,315	11.02%	301.80	14.76%	12.89%
Ellsworth	13,508,402	0.38%	14.00	0.68%	0.53%
Holderness	700,586,408	19.86%	154.30	7.55%	13.70%
Plymouth	452,316,293	12.82%	378.43	18.51%	15.67%
Pemi-Baker	775,599,844	21.98%	668.78	32.71%	27.35%
Rumney	173,560,126	4.92%	96.16	4.70%	4.81%
Thornton	342,149,298	9.70%	185.13	9.05%	9.38%
Waterville	353,106,662	10.01%	29.93	1.46%	5.74%
Wentworth	90,734,733	2.57%	57.04	2.79%	2.68%
	3,527,884,122	100.00%	2044.57	100.00%	100.00%

District	2019/2020 Assessment Percentage	2019/2020 Dollar Allocation		2018/2019 Assessment Percentage	2018/2019 Dollar Allocation	Increase (Decrease)
Ashland	7.26%	122,243		6.98%	115,320	6,923
Campton	12.89%	217,116		12.93%	213,583	3,533
Ellsworth	0.53%	8,992		0.54%	8,850	143
Holderness	13.70%	230,826		13.73%	226,670	4,156
Plymouth	15.67%	263,884		15.72%	259,618	4,266
Pemi-Baker	27.35%	460,677		27.44%	453,249	7,428
Rumney	4.81%	81,050		4.83%	79,692	1,358
Thornton	9.38%	157,951		9.40%	155,299	2,653
Waterville	5.74%	96,632		5.74%	94,809	1,823
Wentworth	2.68%	45,160		2.69%	44,412	749
	100.00%	1,684,532	*	100.00%	1,651,502	33,030

* SAU 48 Assessment includes $200,000 in additional personnel and related costs less 82,013 associated with inclusion of Ashland Elementary School and assuming Ashland Elementary School hires a Bookkeeper/HR person

Allocation of SAU #48 Budget 2020/2021 with $200,000 Additional Costs less Bookkeeper/HR cost estimate

District	2015 Equal Val of School District	Percent of Equal Valuation	2015/2016 ADM	Percent of ADM	Average of Equal. Val and ADM Percentages
Ashland	237,671,041	6.74%	159.00	7.78%	7.26%
Campton	388,651,315	11.02%	301.80	14.76%	12.89%
Ellsworth	13,508,402	0.38%	14.00	0.68%	0.53%
Holderness	700,586,408	19.86%	154.30	7.55%	13.70%
Plymouth	452,316,293	12.82%	378.43	18.51%	15.67%
Pemi-Baker	775,599,844	21.98%	668.78	32.71%	27.35%
Rumney	173,560,126	4.92%	96.16	4.70%	4.81%
Thornton	342,149,298	9.70%	185.13	9.05%	9.38%
Waterville	353,106,662	10.01%	29.93	1.46%	5.74%
Wentworth	90,734,733	2.57%	57.04	2.79%	2.68%
	3,527,884,122	100.00%	2044.57	100.00%	100.00%

District	2020/2021 Assessment Percentage	2020/2021 Dollar Allocation		2019/2020 Assessment Percentage	2019/2020 Dollar Allocation	Increase (Decrease)
Ashland	7.26%	124,688		7.26%	122,243	2,445
Campton	12.89%	221,458		12.89%	217,116	4,342
Ellsworth	0.53%	9,172		0.53%	8,992	180
Holderness	13.70%	235,443		13.70%	230,826	4,617
Plymouth	15.67%	269,161		15.67%	263,884	5,278
Pemi-Baker	27.35%	469,890		27.35%	460,677	9,214
Rumney	4.81%	82,671		4.81%	81,050	1,621
Thornton	9.38%	161,110		9.38%	157,951	3,159
Waterville	5.74%	98,565		5.74%	96,632	1,933
Wentworth	2.68%	46,063		2.68%	45,160	903
	100.00%	1,718,223	*	100.00%	1,684,532	33,691

* SAU 48 Assessment includes $200,000 in additional personnel and related costs less 82,013 associated with inclusion of Ashland Elementary School and assuming Ashland Elementary School hires a Bookkeeper/HR person

Allocation of SAU #48 Budget 2017/2018 with $200,000 Additional Costs

District	2015 Equal Val of School District	Percent of Equal Valuation	2014/2015 ADM	Percent of ADM	Average of Equal. Val and ADM Percentages
Ashland	237,671,041	6.74%	164.88	7.96%	7.35%
Campton	388,651,315	11.02%	294.36	14.21%	12.61%
Ellsworth	13,508,402	0.38%	11.03	0.53%	0.46%
Holderness	700,586,408	19.86%	156.73	7.56%	13.71%
Plymouth	452,316,293	12.82%	392.17	18.93%	15.87%
Pemi-Baker	775,599,844	21.98%	659.18	31.81%	26.90%
Rumney	173,560,126	4.92%	100.44	4.85%	4.88%
Thornton	342,149,298	9.70%	202.22	9.76%	9.73%
Waterville	353,106,662	10.01%	30.31	1.46%	5.74%
Wentworth	90,734,733	2.57%	60.74	2.93%	2.75%
	3,527,884,122	100.00%	2072.06	100.00%	100.00%

District	2017/2018 Assessment Percentage	2017/2018 Dollar Allocation		2016/2017 Assessment Percentage	2016/2017 Dollar Allocation	Increase (Decrease)
Ashland	7.35%	124,984		0.00%	0	124,984
Campton	12.61%	214,536		13.84%	204,393	10,142
Ellsworth	0.46%	7,785		0.46%	6,845	940
Holderness	13.71%	233,247		16.04%	236,761	(3,514)
Plymouth	15.87%	270,036		16.39%	242,021	28,015
Pemi-Baker	26.90%	457,585		28.20%	416,317	41,268
Rumney	4.88%	83,075		5.25%	77,507	5,568
Thornton	9.73%	165,501		10.34%	152,648	12,854
Waterville	5.74%	97,575		6.55%	96,652	923
Wentworth	2.75%	46,809		2.93%	43,287	3,523
	100.00%	1,701,133	*	100.00%	1,476,430	224,703

* SAU 48 Assessment includes $200,000 in additional personnel and related costs associated with inclusion of Ashland Elementary School

Allocation of SAU #48 Budget 2018/2019 with $200,000 Additional Costs

District	2015 Equal Val of School District	Percent of Equal Valuation	2015/2016 ADM	Percent of ADM	Average of Equal. Val and ADM Percentages
Ashland	237,671,041	6.74%	146.92	7.23%	6.98%
Campton	388,651,315	11.02%	301.80	14.85%	12.93%
Ellsworth	13,508,402	0.38%	14.00	0.69%	0.54%
Holderness	700,586,408	19.86%	154.30	7.59%	13.73%
Plymouth	452,316,293	12.82%	378.43	18.62%	15.72%
Pemi-Baker	775,599,844	21.98%	668.78	32.90%	27.44%
Rumney	173,560,126	4.92%	96.16	4.73%	4.83%
Thornton	342,149,298	9.70%	185.13	9.11%	9.40%
Waterville	353,106,662	10.01%	29.93	1.47%	5.74%
Wentworth	90,734,733	2.57%	57.04	2.81%	2.69%
	3,527,884,122	100.00%	2032.49	100.00%	100.00%

District	2018/2019 Assessment Percentage	2018/2019 Dollar Allocation		2017/2018 Assessment Percentage	2017/2018 Dollar Allocation	Increase (Decrease)
Ashland	6.98%	121,162		7.35%	124,984	(3,823)
Campton	12.93%	224,402		12.61%	214,536	9,866
Ellsworth	0.54%	9,298		0.46%	7,785	1,513
Holderness	13.73%	238,152		13.71%	233,247	4,905
Plymouth	15.72%	272,768		15.87%	270,036	2,733
Pemi-Baker	27.44%	476,207		26.90%	457,585	18,623
Rumney	4.83%	83,728		4.88%	83,075	653
Thornton	9.40%	163,165		9.73%	165,501	(2,336)
Waterville	5.74%	99,612		5.74%	97,575	2,036
Wentworth	2.69%	46,661		2.75%	46,809	(148)
	100.00%	1,735,155	*	100.00%	1,701,133	34,023

* SAU 48 Assessment includes $200,000 in additional personnel and related costs associated with inclusion of Ashland Elementary School

Allocation of SAU #48 Budget 2019/2020 with $200,000 Additional Costs

District	2015 Equal Val of School District	Percent of Equal Valuation	2015/2016 ADM	Percent of ADM	Average of Equal. Val and ADM Percentages
Ashland	237,671,041	6.74%	159.00	7.78%	7.26%
Campton	388,651,315	11.02%	301.80	14.76%	12.89%
Ellsworth	13,508,402	0.38%	14.00	0.68%	0.53%
Holderness	700,586,408	19.86%	154.30	7.55%	13.70%
Plymouth	452,316,293	12.82%	378.43	18.51%	15.67%
Pemi-Baker	775,599,844	21.98%	668.78	32.71%	27.35%
Rumney	173,560,126	4.92%	96.16	4.70%	4.81%
Thornton	342,149,298	9.70%	185.13	9.05%	9.38%
Waterville	353,106,662	10.01%	29.93	1.46%	5.74%
Wentworth	90,734,733	2.57%	57.04	2.79%	2.68%
	3,527,884,122	100.00%	2044.57	100.00%	100.00%

District	2019/2020 Assessment Percentage	2019/2020 Dollar Allocation		2018/2019 Assessment Percentage	2018/2019 Dollar Allocation	Increase (Decrease)
Ashland	7.26%	128,435		6.98%	121,162	7,274
Campton	12.89%	228,114		12.93%	224,402	3,712
Ellsworth	0.53%	9,448		0.54%	9,298	150
Holderness	13.70%	242,518		13.73%	238,152	4,366
Plymouth	15.67%	277,250		15.72%	272,768	4,482
Pemi-Baker	27.35%	484,011		27.44%	476,207	7,804
Rumney	4.81%	85,155		4.83%	83,728	1,427
Thornton	9.38%	165,952		9.40%	163,165	2,787
Waterville	5.74%	101,527		5.74%	99,612	1,915
Wentworth	2.68%	47,448		2.69%	46,661	786
	100.00%	1,769,858	*	100.00%	1,735,155	34,703

* SAU 48 Assessment includes $200,000 in additional personnel and related costs associated with inclusion of Ashland Elementary School

Allocation of SAU #48 Budget 2020/2021 with $200,000 Additional Costs

District	2015 Equal Val of School District	Percent of Equal Valuation	2015/2016 ADM	Percent of ADM	Average of Equal. Val and ADM Percentages
Ashland	237,671,041	6.74%	159.00	7.78%	7.26%
Campton	388,651,315	11.02%	301.80	14.76%	12.89%
Ellsworth	13,508,402	0.38%	14.00	0.68%	0.53%
Holderness	700,586,408	19.86%	154.30	7.55%	13.70%
Plymouth	452,316,293	12.82%	378.43	18.51%	15.67%
Pemi-Baker	775,599,844	21.98%	668.78	32.71%	27.35%
Rumney	173,560,126	4.92%	96.16	4.70%	4.81%
Thornton	342,149,298	9.70%	185.13	9.05%	9.38%
Waterville	353,106,662	10.01%	29.93	1.46%	5.74%
Wentworth	90,734,733	2.57%	57.04	2.79%	2.68%
	3,527,884,122	100.00%	2044.57	100.00%	100.00%

District	2020/2021 Assessment Percentage	2020/2021 Dollar Allocation		2019/2020 Assessment Percentage	2019/2020 Dollar Allocation	Increase (Decrease)
Ashland	7.26%	131,004		7.26%	128,435	2,569
Campton	12.89%	232,676		12.89%	228,114	4,562
Ellsworth	0.53%	9,637		0.53%	9,448	189
Holderness	13.70%	247,368		13.70%	242,518	4,850
Plymouth	15.67%	282,795		15.67%	277,250	5,545
Pemi-Baker	27.35%	493,691		27.35%	484,011	9,680
Rumney	4.81%	86,859		4.81%	85,155	1,703
Thornton	9.38%	169,271		9.38%	165,952	3,319
Waterville	5.74%	103,558		5.74%	101,527	2,031
Wentworth	2.68%	48,397		2.68%	47,448	949
	100.00%	1,805,256	*	100.00%	1,769,858	35,397

* SAU 48 Assessment includes $200,000 in additional personnel and related costs associated with inclusion of Ashland Elementary School