

Raymond School District

Answers to 12/1/20 Budget Committee Questions

Date: 12/8/2020

- 1) LRES Salary & benefit lines - What part of the change is due to the 4th grade move and what percentage is due to the fact that the special education coordinator was moved to a District account?

The fourth grade move is 5.8% of the total LRES budget (salary and benefits decreased by \$348,297) and the Special Education Coordinator position is 1.5% of the total LRES budget (salary & benefits decreased by \$90,361).

- 2) Please provide an Organizational Chart with the employee counts of each type of position. *Attached.*
- 3) Open Position List : *Attached.*
- 4) Historically, what has been the difference in the amount of adequacy funding that was projected vs actually received in our District?

Marjorie emailed Ron Brickett about this because the website does not show what was originally sent, it only shows the actuals. Per Ron, the previous Business Administrator, there has not been a time where we did not receive the full amount of Adequacy Aid.

- 5) What are the balances in Capital Reserve Funds?

The balances below do not reflect the withdrawals that need to be made for projects that were done in regards to the CIP (total of \$333,076):

Equipment, Facilities Maintenance and Replacement Capital Reserve Fund	\$938,642.65
Food Service Capital Reserve Fund	\$62,636.29
Technology Capital Reserve Fund	\$118,076.64
Special Education Capital Reserve Fund	\$201,157.57

- 6) Aside from the change from 2.5% to 5% retention of funds, are there any other changes to that RSA (ex. Did they remove the language in regards to 'reducing taxes in an emergency')?.

We contacted legal counsel to clarify this. Per our conversation, it is at the School Board's discretion to use this money even to reduce taxes. When the end of year reports are completed, that is when the Board 1) decides how much to put aside in this

fund and therefore what is not kept is then sent back to reduce taxes and 2) the RSA does not say that it cannot not be used to reduce taxes.

Other Supplementary Information:

Communication from the State Regarding Projected Revenues: *Attached*

RSA Regarding the Duties of the Treasurer:

<http://www.gencourt.state.nh.us/rsa/html/XV/197/197-23-a.htm>

Also attached are the budget documents by department.