



Reeths-Puffer Schools

**991 W. Giles Rd.
Muskegon, MI
Muskegon County, MI, USA
www.reeths-puffer.org**

**2020-21 Budget Amendment #1
General Fund**

**Monday, January 11, 2021
(Discussion and Board Adoption)**

R-P ESB BOARD ROOM

Reeths-Puffer Schools
Budget Amendment #1
2020-21 Fiscal Year

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INTRODUCTORY SECTION:

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Superintendent

Rob Renes
Assistant Superintendent

Tracey French
Director of Finance

Scott Green
NSU Director

Nate Smith
Director of Teaching and Learning

Executive Summary:

This budget packet will be covered in the board meeting on January 11, 2021, and will serve as our first recommended budget amendment of the 2020-21 fiscal year. We will ask you to approve the included budget resolution at the same meeting. This budget has been prepared in accordance with all applicable State of Michigan requirements, considering all currently known factors.

Financial Section

2020-21 General Fund Budget Amendment #1:

This comparative worksheet and budget resolution provide the first recommended budget update for the 2020-21 fiscal year. This budget is based upon certain assumptions as well as several updated factors since the budget was adopted in June, 2020 at the annual budget hearing. The updated assumptions for the 2020-21 budget are:

- Pupil Count – total pupil count of 3,522 for 2020-21. There are several components to this:
 - Traditional K-12 count – K-12 student count of 3,500, compared to original projected count of 3,574. This decrease of 74 students leads to a projected decline of about \$242,121 in state aid revenue. For the 2020-21 school year, the state used a blended method of funding. Normally it is a 90%/10% funding method where this year we are receiving 50%/50% based on counts of the 2019-20 and fall count of the 2020-21 school years.
 - Alternative education student count – preliminary fall count of 21 students. This is a slight drop from last year’s count of 26.
- State Aid Revenue – the per-pupil foundation allowance of \$8,111 which is exactly what we projected in the original budget projection. Other key assumptions for state revenue include:
 - Section 31a At-Risk – due to a higher amount of students qualifying, At-Risk funding is \$22,000 higher than the original budget. This grant helps to fund supplemental instructional and student service positions, as well as early elementary literacy and district-wide PBIS initiatives.
 - Section 35 early literacy funding of approximately \$48,000, a decrease from the original projection of \$50,000. More detail is provided below in the “Grants” section.
 - Section 147 pension funding of over \$3 million – more detail below in the “MPSERS” section.
 - Section 61d CTE pupil incentive funding – approximately \$4,200.
 - Special Education – The State’s budget does allow for an additional 2.3% reimbursement on special educational expenses. This will net an increase of approximately \$131,000.
 - The Governor did add an additional categorical for a one time increase of \$65 per student in the State’s budget. This will net the district approximately \$235,000.
- Revenue other than State Aid –
 - Local Revenue – has increased slightly from initial estimates due. This is from a significant increase in expected tax collections which has been offset by a very large decrease in expected athletic revenue.
 - Federal Revenue – has increased by almost \$2 million. This is entirely attributed to the COVID relief funds. More detail in the “Grants” section below.
 - Incoming Transfers – increased by \$175,000 from initial estimates. The District sold the balance of bus fleet to Dean Transportation per the contract.
- MPSERS pension expenditures and state funding assumptions include:
 - The base pension rate has increased from 27.5% to 28.5%, and defined contribution costs are expected to continue to increase as new employees participate in new plans implemented over the past several years.
 - Section 147c1 funding at approximately \$2,700,000, a \$300,000 difference from the original 2020-21 projection of approximately \$2,400,000. This equates to 12.5% of projected payroll costs.
 - The total projected pension rate of approximately 41.0%, which is slightly higher than the initial budget.

- Section 147a1 and 147a2 funding combined for a total of \$600,000, or about \$60,000 less than original estimates.
- Section 147e is currently projected at approximately \$41,000. This is the same as the original budget.
- Total general fund pension expenditures are projected at \$7,607,807, compared to \$7,562,460 in the original 2020-21 budget projection. The difference is due to the decrease of 147c funding from the State. This represents about 18.4% of general fund expenditures.
- Grant Revenue Assumptions:
 - Title I-A – The projected grant budget for 2020-21 is approximately \$496,000, a slight decrease from the original 2020-21 projection of \$527,000. Budget planning has taken a more conservative approach in recent years, and reductions have been made in this grant. In addition, we will continue the plan implemented in 2017-18 and use a combination of Title I-A, Title II-A, Section 31A At-Risk, and Section 35 Early Literacy to fund current interventionist and coaching positions focused on math and literacy.
 - Title II-A – The projected grant budget for 2020-21 is approximately \$116,000 which matches the original projection. The District will continue to use a combination of Title I-A, Title II-A, Section 35, and Section 31A to fund math and literacy initiatives in 2020-21. The other main focus of Title II-A funding is staff professional development.
 - Title III – The updated 2020-21 grant allocation is approximately \$600.
 - Title IV – The 2020-21 grant allocation is approximately \$40,000 which is slightly higher than the original budget. This grant will address certain curriculum and professional development needs, while also allocating funds to support district wellness and positive behavior programs.
 - Indian Ed – The 2020-21 grant allocation is approximately \$21,000 which is slightly less than the initial budget projections. This grant will continue to provide supplementary tutoring services to students.
 - IDEA – Slight staffing and other cost adjustments have been made in the 2020-21 budget amendment. Total grant allocations among the three grants have decreased by nearly \$64,000 compared to initial estimates. The total projected revenue available among three IDEA grants is approximately \$1,325,000.
 - State of Michigan Section 35 Early Literacy – projected at approximately \$47,000, a decrease from the initial projection of \$49,000. The District will use this grant to help pay for a portion of reading specialist positions as well as fund MEC tutors at the elementary level.
- Staffing and compensation – employee wages and benefits account for about 78.32% of the amended 2020-21 budget, which is less than the initial budget projection of 82.23%. The reason for this change is due to the significant expenditures and revenue related to COVID. The amended figures have been updated to include all projected staffing costs. Staffing assumptions include:
 - Salary increases per the terms of the R-PEA, R-P OPPA & RP MFS master agreements. It also includes wages saved due to not replacing some retirements.
 - Total salaries and wages for the District are projected at about \$18.4 million, or about 45% of our total general fund expenditures.
 - Increased health insurance caps at a rate of 3% match the initial budget per Public Act 152 of 2011.
 - Total insurance benefits are projected at about \$4.45 million, which is higher than the initial budget projection. This is about 10.8% of general fund expenditures.
 - Updated benefit projections, including taxes, retirement, cash-in-lieu of insurance, and workers compensation.
 - Updated account allocations for all staff, including state and federal grants.
- Updated allocations for other major contracts, remote learning, PPE and operational needs, have resulted in slight changes in other areas of the budget compared to initial 2020-21 amounts.

This proposed budget factors all assumptions above and includes total revenue of approximately \$40.86 million in revenue and \$41.27 million in expenditures, for a projected deficit of about \$418,303. The beginning fund balance for 2020-21 is approximately \$3.59 million, or 9.2% of 2019-20 expenditures, and this amended budget will leave a fund balance of approximately \$3.14 million at the conclusion of the year, or 7.6% of projected 2020-21 expenditures.

Supporting financial information:

1. Comparative budget worksheet showing line items as a percent of total revenues or expenditures. This gives us a manner of gauging where our resources are directed and how our budget decisions affect the allocation of those resources as pieces of the total pie.
2. A breakdown of our general fund budget into detailed functional and object categories. This shows the breakdown of salaries and wages, benefits, purchased services, supplies, capital outlay, and other expenditures in each function required in our reporting to the State of Michigan.
3. Updated graphs of R-PS K-12 enrollment, MPERS pension rates, and State of MI per-pupil funding, MAISD fund balance levels. These graphs have been included in past budget packets and are updated for projected 2020-21 values.

Informational Section

This section contains a glossary which defines the budget categories. This can be a useful reference if you have questions about what expenditures are included in certain areas.

Steve Edwards
Superintendent of Schools

Tracey French
Director of Finance

FINANCIAL SECTION:

Reeths-Puffer Schools General Appropriations Act - General Fund 2020-21 Budget Amendment #1

RESOLVED, that this resolution shall be the General Fund appropriation of the Reeths-Puffer Schools for the fiscal year ending June 30, 2021, a resolution to make appropriations, to provide for the expenditure of the appropriations, and to provide for the disposition of all income received by the Reeths-Puffer Schools.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the General Fund of the Reeths-Puffer Schools for the fiscal year ending June 30, 2021 is:

Revenue:

Local Revenue	
Local Sources	\$ 2,851,775
Received from Other Districts	1,480,188
State Sources	32,292,347
Federal Sources	3,992,417
Incoming Transfers & Other Transactions	<u>237,120</u>
Total Revenue	40,853,847
Estimated Fund Balance available, July 1	3,567,080
Total Available Funds	<u><u>\$ 44,420,927</u></u>

BE IT FURTHER RESOLVED, that the funds available to appropriate in the General Fund are hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

Instruction	
Basic Program	\$ 18,933,471
Added Needs	5,700,706
Support Services	
Pupil	3,158,667
Instructional Staff	2,895,741
General Administration	853,821
School Administration	2,438,785
Business Services	560,713
Operations & Maintenance	3,130,016
Pupil Transportation	1,774,488
Central	659,665
Athletics	981,699
Community Services	45,191
Outgoing Transfers & Other	<u>139,186</u>
Total Appropriated	<u><u>\$ 41,272,150</u></u>

Reeths-Puffer Schools
Statement of Revenues, Expenditures, and Other Changes in Fund Balance
2020-21 Budget Amendment #1

	2018-19 Audited Final	2019-20 Audited Final	2020-21 Initial June 29, 2020	2020-21 Amendment #1 Jan 11, 2021
Revenue:				
Local Sources				
Local Revenue	\$ 3,139,894	\$ 2,899,209	\$ 2,811,940	\$ 2,851,775
Received from other Districts	1,681,231	2,234,180	1,480,188	1,480,188
State Sources	31,824,024	31,451,727	32,019,061	32,292,347
Federal Sources	2,059,804	2,055,545	2,099,555	3,992,417
Incoming Transfers & Other Sources	81,493	99,429	95,000	237,120
Total Revenues	\$ 38,786,446	\$ 38,740,090	\$ 38,505,744	\$ 40,853,847
Expenditures:				
Instruction				
Basic Instruction	\$ 19,065,276	\$ 18,656,586	\$ 18,775,830	\$ 18,933,471
Added Needs Instruction	5,446,769	5,539,973	5,452,471	5,700,706
Support Services				
Pupil Support	3,186,495	3,346,994	3,287,081	3,158,667
Instructional Staff Support	1,521,575	1,524,713	1,616,916	2,895,741
General Administration	720,668	709,539	872,121	853,821
School Administration	2,324,551	2,362,070	2,351,507	2,438,785
Business Services	631,231	588,916	559,213	560,713
Operations & Maintenance	2,941,905	2,755,486	2,818,885	3,130,016
Pupil Transportation	1,616,116	1,539,408	1,798,294	1,774,488
Central Support (Tech, HR)	466,206	559,836	561,023	659,665
Athletics	865,680	962,153	918,612	981,699
Community Services	39,210	40,886	49,995	45,191
Interfund & Other Financing Uses	139,546	139,545	139,186	139,186
Total Expenditures	\$ 38,965,228	\$ 38,726,105	\$ 39,201,135	\$ 41,272,150
Projected surplus (deficit)	\$ (178,782)	\$ 13,985	\$ (695,391)	\$ (418,303)
Fund Balance, July 1	\$ 3,731,877	\$ 3,553,095	\$ 3,567,080	\$ 3,567,080
Fund Balance, June 30	\$ 3,553,095	\$ 3,567,080	\$ 2,871,689	\$ 3,148,777
Percentage of Annual Expenditures	9.1%	9.2%	7.3%	7.6%

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement adopted by the Board; and

BE IT FURTHER RESOLVED, that the Superintendent and Director of Finance are charged with the general supervision of the execution of the budget adopted by the Board.

This appropriation resolution is effective January 11, 2021.

Supporting financial information:

Reeths-Puffer Schools Statement of Revenues, Expenditures, and Other Changes in Fund Balance 2020-21 Budget Amendment #1

	2018-19 Audited Final		2019-20 Audited Final		2020-21 Initial June 29, 2020		2019-20 Amendment #1 Jan 13, 2020	
	<u>Amount</u>	<u>Percent of Total</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Amount</u>	<u>Percent of Total</u>
Revenue:								
Local Sources								
Local Revenue	\$ 3,139,894	8.1%	\$ 2,899,209	7.5%	\$ 2,811,940	7.3%	\$ 2,851,775	7.0%
Received from other Districts	1,681,231	4.3%	2,234,180	5.8%	1,480,188	3.8%	1,480,188	3.6%
State Sources	31,824,024	82.0%	31,451,727	81.2%	32,019,061	83.2%	32,292,347	79.0%
Federal Sources	2,059,804	5.3%	2,055,545	5.3%	2,099,555	5.5%	3,992,417	9.8%
Incoming Transfers & Other Sources	81,493	0.2%	99,429	0.3%	95,000	0.2%	237,120	0.6%
Total Revenues	\$38,786,446	100.0%	\$38,740,090	100.0%	\$38,505,744	100.0%	\$40,853,847	100.0%
Expenditures:								
Instruction								
Basic Instruction	\$19,065,276	48.9%	\$18,656,586	48.2%	\$18,775,830	47.9%	\$18,933,471	45.9%
Added Needs Instruction	5,446,769	14.0%	5,539,973	14.3%	5,452,471	13.9%	5,700,706	13.8%
Support Services								
Pupil Support	3,186,495	8.2%	3,346,994	8.6%	3,287,081	8.4%	3,158,667	7.7%
Instructional Staff Support	1,521,575	3.9%	1,524,713	3.9%	1,616,916	4.1%	2,895,741	7.0%
General Administration	720,668	1.8%	709,539	1.8%	872,121	2.2%	853,821	2.1%
School Administration	2,324,551	6.0%	2,362,070	6.1%	2,351,507	6.0%	2,438,785	5.9%
Business Services	631,231	1.6%	588,916	1.5%	559,213	1.4%	560,713	1.4%
Operations & Maintenance	2,941,905	7.6%	2,755,486	7.1%	2,818,885	7.2%	3,130,016	7.6%
Pupil Transportation	1,616,116	4.1%	1,539,408	4.0%	1,798,294	4.6%	1,774,488	4.3%
Central Support (Tech, HR)	466,206	1.2%	559,836	1.4%	561,023	1.4%	659,665	1.6%
Athletics	865,680	2.2%	962,153	2.5%	918,612	2.3%	981,699	2.4%
Community Services	39,210	0.1%	40,886	0.1%	49,995	0.1%	45,191	0.1%
Interfund & Other Financing Uses	139,546	0.4%	139,545	0.4%	139,186	0.4%	139,186	0.3%
Total Expenditures	\$38,965,228	100.0%	\$38,726,105	100.0%	\$39,201,135	100.0%	\$41,272,150	100.0%
Projected surplus (deficit)	\$ (178,782)	-0.5%	\$ 13,985	0.0%	\$ (695,391)	-1.8%	\$ (418,303)	-1.0%
Fund Balance, July 1	\$ 3,731,877	9.5%	\$ 3,553,095	9.1%	\$ 3,567,080	9.0%	\$ 3,567,080	8.5%
Fund Balance, June 30	\$ 3,553,095	9.1%	\$ 3,567,080	9.2%	\$ 2,871,689	7.3%	\$ 3,148,777	7.6%

<u>Expenditures by Object Category:</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Amount</u>	<u>Percent of Total</u>
Salaries and wages	\$18,604,631	47.75%	\$18,767,400	48.46%	\$18,413,058	46.97%	\$18,363,228	44.49%
Benefits	13,266,295	34.05%	13,508,775	34.88%	13,822,452	35.26%	13,964,009	33.83%
Purchased Services	4,113,484	10.56%	3,861,402	9.97%	4,173,925	10.65%	5,637,819	13.66%
Supplies	1,498,649	3.85%	1,245,509	3.22%	1,443,668	3.68%	2,013,004	4.88%
Capital Outlay	93,828	0.24%	53,054	0.14%	77,733	0.20%	38,733	0.09%
Other	1,388,341	3.56%	1,289,964	3.33%	1,270,299	3.24%	1,255,357	3.04%
Total Expenditures	\$38,965,228	100.0%	\$38,726,105	100.0%	\$39,201,135	100.0%	\$41,272,150	100.0%

Reeths-Puffer Schools
Statement of Revenues, Expenditures, and Fund Balance
2020-21 Budget Amendment #1

	2018-19 Audited Final	2019-20 Audited Final	2020-21 Initial June 29, 2020	2020-21 Amendment #1 Jan 11, 2021
Revenue:				
Local Sources				
Local Revenue				
Property taxes	\$ 2,824,280	\$ 2,666,751	\$ 2,577,000	\$ 2,737,000
Investment earnings	78,724	48,524	50,000	40,000
Athletics	140,691	115,529	133,200	26,975
Charges for services	26,467	31,147	10,000	12,000
Other	69,724	37,235	41,740	35,800
Total Local Sources	\$ 3,139,886	\$ 2,899,185	\$ 2,811,940	\$ 2,851,775
Received from other Districts				
Act 18 and Inter-District	\$ 1,431,614	\$ 2,011,424	\$ 1,267,188	\$ 1,267,188
Medicaid	243,071	215,529	206,000	210,000
Other	6,546	7,254	7,000	3,000
Total Received from Other Districts	\$ 1,681,231	\$ 2,234,207	\$ 1,480,188	\$ 1,480,188
State Sources				
Foundation Allowance	\$ 25,353,183	\$ 24,760,788	\$ 25,297,147	\$ 25,291,452
Grants	6,457,300	6,680,538	6,711,574	6,993,830
Other	13,541	10,400	10,340	7,065
Total State Revenue	\$ 31,824,024	\$ 31,451,725	\$ 32,019,061	\$ 32,292,347
Federal Sources				
Title grants	\$ 706,411	\$ 629,554	\$ 676,567	\$ 2,635,583
IDEA grants	1,325,361	1,388,861	1,388,748	1,325,295
Other	28,032	37,130	34,240	31,539
Total Federal Revenue	\$ 2,059,804	\$ 2,055,545	\$ 2,099,555	\$ 3,992,417
Incoming Transfers & Other Sources				
Prior period adjustments	\$ -	\$ -	\$ 1,000	\$ -
Food Service Indirect	76,089	60,000	89,000	65,000
Other	5,404	39,429	5,000	172,120
Total Incoming Transfers & Other Sources	\$ 81,493	\$ 99,429	\$ 95,000	\$ 237,120
Total Revenues	\$ 38,786,438	\$ 38,740,090	\$ 38,505,744	\$ 40,853,847
Expenditures:				
Instruction				
Basic Instruction				
Elementary (111)				
Salaries and wages	\$ 5,642,475	\$ 5,654,761	\$ 5,597,626	\$ 5,311,536
Benefits	4,170,638	4,209,454	4,341,064	4,422,599
Purchased Services	259,105	191,114	125,575	126,635
Supplies	190,240	170,882	206,241	232,410
Capital Outlay	7,013	10,017	7,050	7,050
Other	1,840	1,333	2,566	2,566
Total Elementary	\$ 10,271,311	\$ 10,237,561	\$ 10,280,122	\$ 10,102,796

	2018-19 Audited Final	2019-20 Audited Final	2020-21 Initial June 29, 2020	2020-21 Amendment #1 Jan 11, 2021
Middle School (112)				
Salaries and wages	\$ 1,565,665	\$ 1,512,916	\$ 1,543,807	\$ 1,589,136
Benefits	1,099,765	1,130,050	1,144,420	1,144,478
Purchased Services	51,411	45,825	45,469	45,469
Supplies	43,237	35,946	54,412	54,412
Capital Outlay	-	-	-	-
Other	714	40	-	-
Total Middle School	\$ 2,760,793	\$ 2,724,777	\$ 2,788,108	\$ 2,833,495
High School (113)				
Salaries and wages	\$ 3,112,539	\$ 3,026,598	\$ 2,793,093	\$ 3,065,066
Benefits	2,331,289	2,174,405	2,332,727	2,382,095
Purchased Services	241,209	203,417	255,679	228,179
Supplies	67,302	53,516	73,136	97,136
Capital Outlay	17,935	8,768	8,283	8,283
Other	260,731	221,213	241,117	212,858
Total High School	\$ 6,031,006	\$ 5,687,917	\$ 5,704,036	\$ 5,993,617
Summer School (119)				
Salaries and wages	\$ 1,702	\$ 3,300	\$ 2,340	\$ 2,340
Benefits	604	3,033	1,124	1,124
Purchased Services	(142)	-	100	100
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Summer School	\$ 2,164	\$ 6,333	\$ 3,564	\$ 3,564
Total Basic Instruction	\$ 19,065,274	\$ 18,656,587	\$ 18,775,830	\$ 18,933,471
Added Needs Instruction				
Special Education (122)				
Salaries and wages	\$ 2,192,395	\$ 2,367,969	\$ 2,214,017	\$ 2,366,683
Benefits	1,442,070	1,566,662	1,457,084	1,571,412
Purchased Services	192,042	139,884	105,636	135,636
Supplies	40,840	40,425	48,338	59,654
Capital Outlay	-	-	-	-
Other	645,488	604,192	610,000	610,000
Total Special Education	\$ 4,512,836	\$ 4,719,132	\$ 4,435,076	\$ 4,743,385
Compensatory Education (125)				
Salaries and wages	\$ 512,462	\$ 449,395	\$ 543,988	\$ 490,152
Benefits	380,419	327,638	409,703	376,994
Purchased Services	34,887	36,632	55,389	65,587
Supplies	6,161	7,174	8,315	24,588
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Compensatory Education	\$ 933,929	\$ 820,839	\$ 1,017,395	\$ 957,321
Total Added Needs Instruction	\$ 5,446,765	\$ 5,539,971	\$ 5,452,471	\$ 5,700,706
Support Services				

	2018-19 Audited Final	2019-20 Audited Final	2020-21 Initial June 29, 2020	2020-21 Amendment #1 Jan 11, 2021
Pupil Support				
Truancy/Attendance (211)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	3,201	-	3,088	3,088
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Truancy/Attendance	\$ 3,201	\$ -	\$ 3,088	\$ 3,088
Guidance Services (212)				
Salaries and wages	\$ 384,014	\$ 394,700	\$ 390,838	\$ 333,456
Benefits	266,474	272,625	282,958	284,746
Purchased Services	-	-	-	-
Supplies	-	-	312	312
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Guidance Services	\$ 650,488	\$ 667,325	\$ 674,108	\$ 618,514
Health Services (213)				
Salaries and wages	\$ 230,289	\$ 277,007	\$ 228,668	\$ 285,397
Benefits	162,788	200,051	157,981	159,494
Purchased Services	5,988	41,392	10,000	10,000
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Health Services	\$ 399,065	\$ 518,450	\$ 396,649	\$ 454,891
Psychological Services (214)				
Salaries and wages	\$ 185,523	\$ 192,244	\$ 190,575	\$ 162,034
Benefits	116,401	115,991	123,666	114,477
Purchased Services	136	87	2,750	2,750
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Psychological Services	\$ 302,060	\$ 308,322	\$ 316,990	\$ 279,261
Speech Services (215)				
Salaries and wages	\$ 449,605	\$ 465,641	\$ 461,757	\$ 478,272
Benefits	315,487	320,069	335,789	336,843
Purchased Services	766	598	2,256	2,256
Supplies	-	-	1,425	1,425
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Speech Services	\$ 765,858	\$ 786,308	\$ 801,227	\$ 818,796
Social Work Services (216)				
Salaries and wages	\$ 342,345	\$ 369,366	\$ 349,281	\$ 385,143
Benefits	248,486	272,965	259,573	289,804
Purchased Services	285	152	1,677	1,677
Supplies	-	-	1,140	1,140

	2018-19 Audited Final	2019-20 Audited Final	2020-21 Initial June 29, 2020	2020-21 Amendment #1 Jan 11, 2021
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Social Work Services	\$ 591,116	\$ 642,483	\$ 611,671	\$ 677,764
Teacher Consultant (218)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Teacher Consultant	\$ -	\$ -	\$ -	\$ -
Other Pupil Support (219)				
Salaries and wages	\$ 280,783	\$ 237,002	\$ 282,696	\$ 150,189
Benefits	182,579	180,569	186,652	152,164
Purchased Services	7,517	3,371	10,000	-
Supplies	3,820	3,166	4,000	4,000
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Other Pupil Support	\$ 474,699	\$ 424,107	\$ 483,348	\$ 306,353
Total Pupil Support	\$ 3,186,487	\$ 3,346,994	\$ 3,287,081	\$ 3,158,667
Instructional Staff Support				
Improvement of Instruction (221)				
Salaries and wages	\$ 370,548	\$ 379,240	\$ 387,824	\$ 307,460
Benefits	237,446	257,953	260,851	225,450
Purchased Services	128,964	80,486	147,092	1,162,753
Supplies	9,312	5,200	3,613	21,559
Capital Outlay	-	-	-	-
Other	7,103	9,929	12,108	14,708
Total Improvement of Instruction	\$ 753,373	\$ 732,808	\$ 811,488	\$ 1,731,930
Media Services (222)				
Salaries and wages	\$ 130,388	\$ 129,116	\$ 128,821	\$ 44,541
Benefits	78,959	71,282	78,016	59,698
Purchased Services	-	130	3,709	3,709
Supplies	2,334	9,286	4,305	4,305
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Media Services	\$ 211,681	\$ 209,814	\$ 214,851	\$ 112,252
Instructional Technology (225)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	6,000	158,958
Supplies	-	-	-	307,612
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Instructional Technology	\$ -	\$ -	\$ 6,000	\$ 466,570

	2018-19 Audited Final	2019-20 Audited Final	2020-21 Initial June 29, 2020	2020-21 Amendment #1 Jan 11, 2021
Direction of Instruction (226)				
Salaries and wages	\$ 313,552	\$ 323,327	\$ 320,126	\$ 322,004
Benefits	239,754	253,419	257,768	256,303
Purchased Services	200	54	2,000	2,000
Supplies	290	433	3,121	3,121
Capital Outlay	-	-	-	-
Other	2,723	4,853	1,561	1,561
Total Direction of Instruction	\$ 556,520	\$ 582,087	\$ 584,576	\$ 584,989
Student Assessment (227)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Student Assessment	\$ -	\$ -	\$ -	\$ -
Total Instructional Staff Support	\$ 1,521,573	\$ 1,524,708	\$ 1,616,916	\$ 2,895,741
General Administration				
Board of Education (231)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	66,137	46,247	55,108	55,108
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	14,780	17,603	11,500	11,500
Total Board of Education	\$ 80,917	\$ 63,851	\$ 66,608	\$ 66,608
Executive Administration (232)				
Salaries and wages	\$ 357,460	\$ 370,083	\$ 366,500	\$ 348,200
Benefits	216,306	237,361	232,761	232,761
Purchased Services	35,046	19,276	172,602	172,602
Supplies	870	951	650	650
Capital Outlay	-	-	-	-
Other	30,068	18,019	33,000	33,000
Total Executive Administration	\$ 639,750	\$ 645,689	\$ 805,513	\$ 787,213
Total General Administration	\$ 720,668	\$ 709,539	\$ 872,121	\$ 853,821
School Administration				
Principal's Office (241)				
Salaries and wages	\$ 1,286,335	\$ 1,277,234	\$ 1,235,171	\$ 1,310,649
Benefits	925,502	968,667	982,307	993,277
Purchased Services	32,348	37,079	45,957	45,957
Supplies	7,822	6,598	8,161	8,161
Capital Outlay	3,900	-	3,900	3,900
Other	13,648	17,480	21,011	21,841
Total Principal's Office	\$ 2,269,555	\$ 2,307,059	\$ 2,296,507	\$ 2,383,785

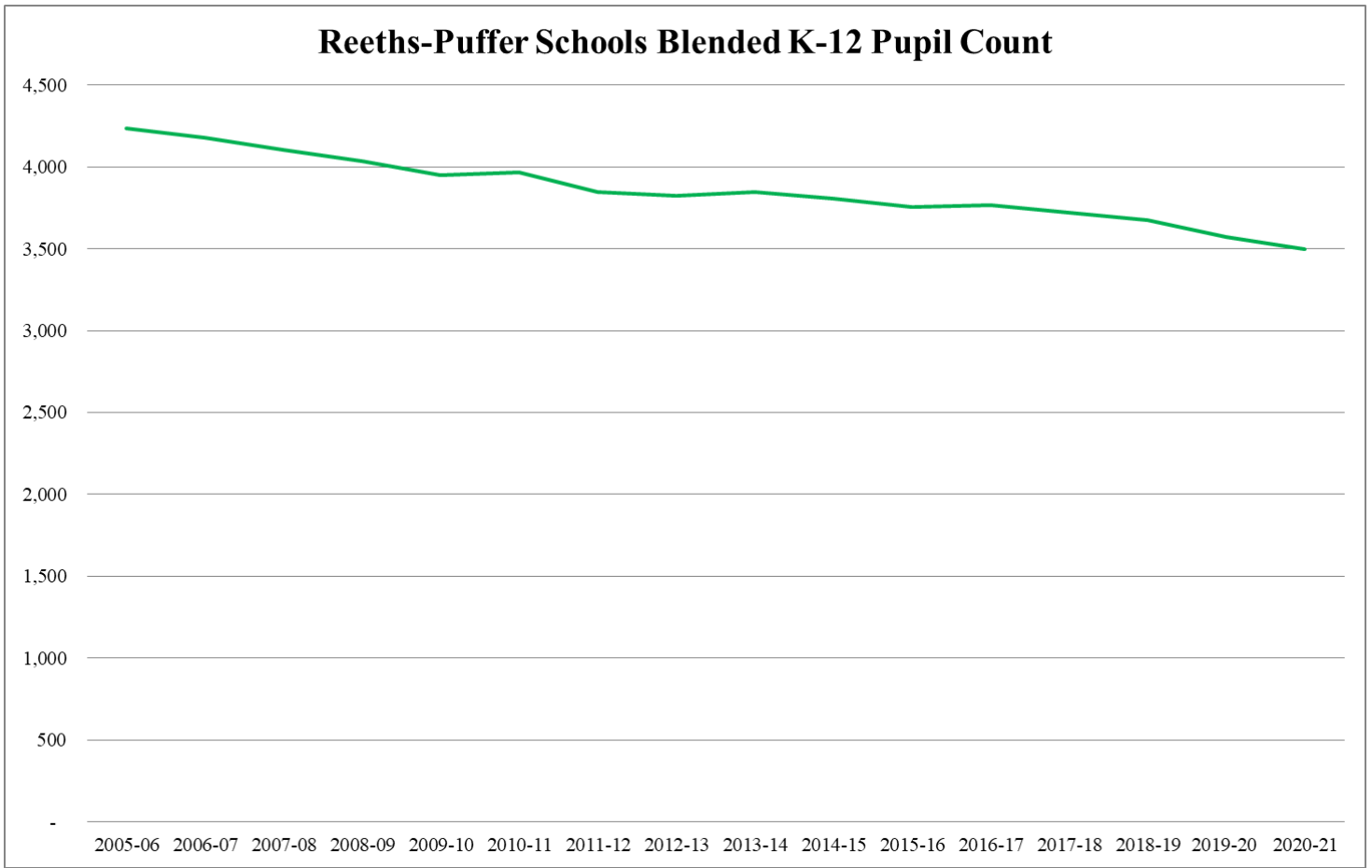
	2018-19 Audited Final	2019-20 Audited Final	2020-21 Initial June 29, 2020	2020-21 Amendment #1 Jan 11, 2021
Other School Administration (249)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	55,000	55,000	55,000	55,000
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Other School Administration	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
Total School Administration	\$ 2,324,555	\$ 2,362,059	\$ 2,351,507	\$ 2,438,785
Business Services				
Fiscal Services (252)				
Salaries and wages	\$ 231,395	\$ 215,131	\$ 215,000	\$ 216,500
Benefits	153,458	148,171	162,213	162,213
Purchased Services	13,606	7,942	12,500	12,500
Supplies	1,928	640	1,000	1,000
Capital Outlay	-	-	-	-
Other	2,638	1,929	1,500	1,500
Total Fiscal Services	\$ 403,026	\$ 373,813	\$ 392,213	\$ 393,713
Internal Services (257)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	8,488	10,771	6,000	6,000
Supplies	4,608	(4,397)	10,000	10,000
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Internal Services	\$ 13,096	\$ 6,374	\$ 16,000	\$ 16,000
Other Business Services (259)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	25,000	32,000	25,000	25,000
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	190,109	176,729	126,000	126,000
Total Other Business Services	\$ 215,109	\$ 208,729	\$ 151,000	\$ 151,000
Total Business Services	\$ 631,231	\$ 588,915	\$ 559,213	\$ 560,713
Operations & Maintenance				
Operations (261)				
Salaries and wages	\$ 367,302	\$ 384,887	\$ 384,861	\$ 399,500
Benefits	283,153	309,985	300,806	305,609
Purchased Services	1,373,468	1,299,091	1,332,973	1,500,275
Supplies	832,481	690,447	710,445	872,832
Capital Outlay	51,026	32,404	51,500	12,500
Other	2,924	7,140	3,250	4,250

	2018-19 Audited Final	2019-20 Audited Final	2020-21 Initial June 29, 2020	2020-21 Amendment #1 Jan 11, 2021
Total Operations	\$ 2,910,354	\$ 2,723,954	\$ 2,783,835	\$ 3,094,966
Security Services (266)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	31,550	31,550	35,050	35,050
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Security Services	\$ 31,550	\$ 31,550	\$ 35,050	\$ 35,050
Total Operations & Maintenance	\$ 2,941,904	\$ 2,755,504	\$ 2,818,885	\$ 3,130,016
Pupil Transportation (271)				
Salaries and wages	\$ 55,877	\$ 57,288	\$ 93,565	\$ 93,565
Benefits	44,024	46,667	69,485	45,680
Purchased Services	1,283,946	1,287,896	1,393,744	1,393,744
Supplies	232,267	147,556	241,500	241,500
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Pupil Transportation	\$ 1,616,114	\$ 1,539,407	\$ 1,798,294	\$ 1,774,488
Central Support				
Communication Services (282)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	77,708	73,720	81,044	81,044
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Communication Services	\$ 77,708	\$ 73,720	\$ 81,044	\$ 81,044
Human Resources (283)				
Salaries and wages	\$ 8,590	\$ -	\$ -	\$ -
Benefits	11,219	5,143	5,530	5,530
Purchased Services	42,847	5,549	16,250	27,030
Supplies	775	146	1,500	1,500
Capital Outlay	-	-	-	-
Other	7,650	1,710	10,000	10,000
Total Human Resources	\$ 71,082	\$ 12,548	\$ 33,280	\$ 44,060
Technology (284)				
Salaries and wages	\$ 136,151	\$ 179,140	\$ 173,900	\$ 178,000
Benefits	108,091	138,853	136,906	136,906
Purchased Services	31,704	114,935	70,100	183,750
Supplies	265	334	405	405
Capital Outlay	6,194	1,865	7,000	7,000
Other	7,329	15,802	21,500	21,500
Total Technology	\$ 289,734	\$ 450,929	\$ 409,811	\$ 527,561
Other Central Services (289)				

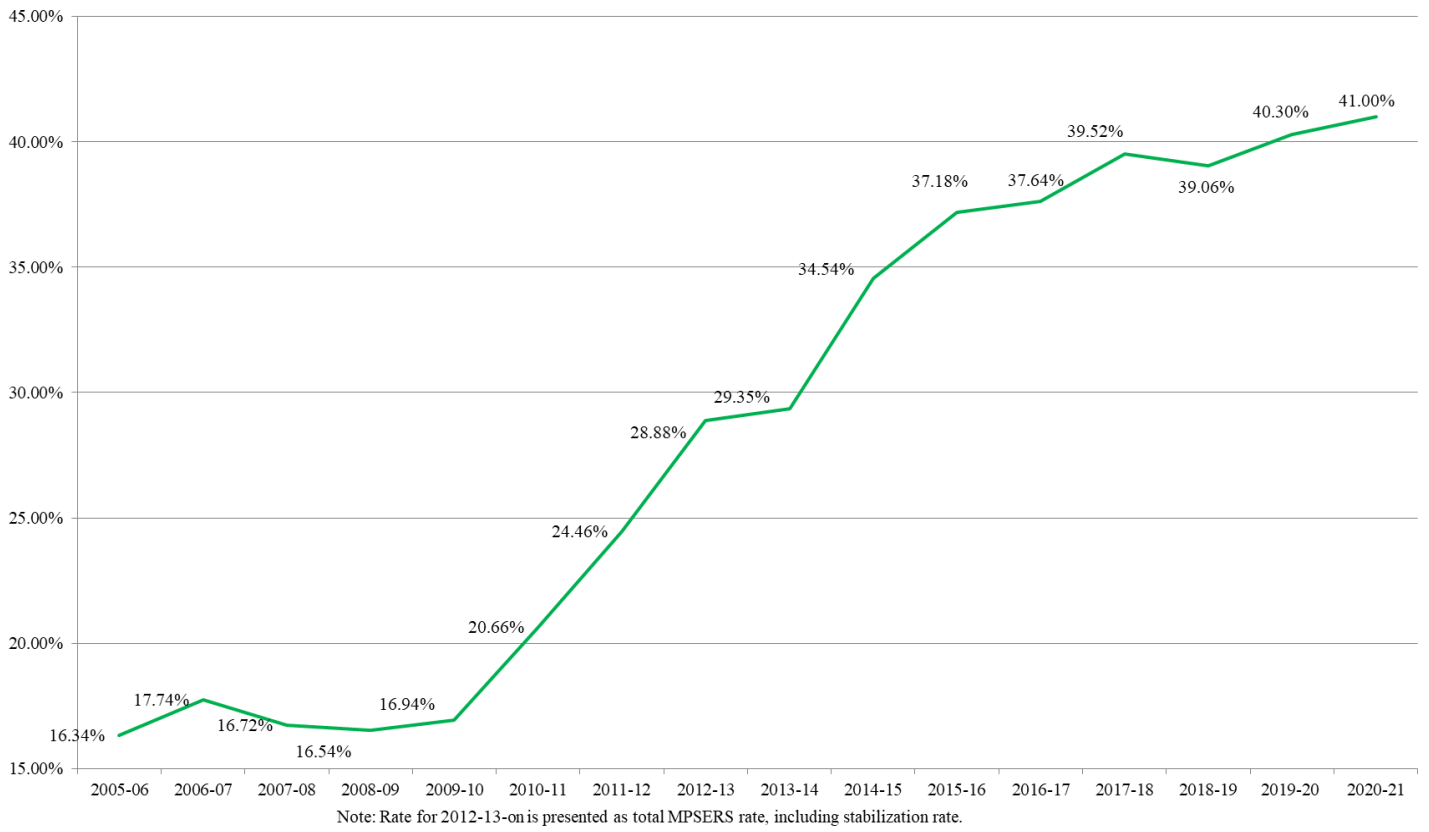
	2018-19 Audited Final	2019-20 Audited Final	2020-21 Initial June 29, 2020	2020-21 Amendment #1 Jan 11, 2021
Salaries and wages	\$ 19,635	\$ 12,975	\$ 20,200	\$ -
Benefits	4,063	6,034	9,688	-
Purchased Services	55	1,024	1,000	1,000
Supplies	3,931	2,607	6,000	6,000
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Other Central Services	\$ 27,684	\$ 22,640	\$ 36,888	\$ 7,000
Total Central Support	\$ 466,208	\$ 559,836	\$ 561,023	\$ 659,665
Other Support				
Athletics (293)				
Salaries and wages	\$ 408,295	\$ 466,953	\$ 463,216	\$ 500,445
Benefits	235,305	281,247	278,610	290,422
Purchased Services	110,742	93,696	95,335	94,835
Supplies	42,535	67,809	45,452	51,111
Capital Outlay	7,760	-	-	-
Other	61,048	52,448	36,000	44,887
Total Athletics	\$ 865,685	\$ 962,153	\$ 918,612	\$ 981,699
Community Services				
Community Services Direction (311)				
Salaries and wages	\$ 13,850	\$ 14,900	\$ 15,063	\$ 13,650
Benefits	6,459	7,461	7,168	6,373
Purchased Services	1,010	702	1,215	1,000
Supplies	393	1,185	684	166
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Community Services Direction	\$ 21,712	\$ 24,248	\$ 24,130	\$ 21,189
Community Recreation (321)				
Salaries and wages	\$ 2,845	\$ 5,707	\$ 7,600	\$ 7,600
Benefits	1,137	2,768	3,626	3,626
Purchased Services	30	-	-	-
Supplies	-	468	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Community Services Direction	\$ 4,012	\$ 8,943	\$ 11,226	\$ 11,226
Community Activities (331)				
Salaries and wages	\$ 1,015	\$ -	\$ 928	\$ -
Benefits	469	-	323	-
Purchased Services	2,459	1,782	1,715	1,715
Supplies	7,077	4,694	8,990	7,505
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Community Activities	\$ 11,020	\$ 6,476	\$ 11,956	\$ 9,220
Welfare Activities (361)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -

	2018-19 Audited Final	2019-20 Audited Final	2020-21 Initial June 29, 2020	2020-21 Amendment #1 Jan 11, 2021
Benefits	-	-	-	-
Purchased Services	-	-	-	500
Supplies	127	264	500	500
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Child Care	\$ 127	\$ 264	\$ 500	\$ 1,000
Non-Public (371)				
Salaries and wages	\$ 1,596	\$ 522	\$ 1,595	\$ 1,711
Benefits	743	254	566	845
Purchased Services	-	-	-	-
Supplies	-	179	22	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Non-Public	\$ 2,339	\$ 955	\$ 2,183	\$ 2,556
Total Community Services	\$ 39,210	\$ 40,886	\$ 49,995	\$ 45,191
Interfund & Other Financing Uses				
Site & Building Improvements (450's)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Site & Building Improvements	\$ -	\$ -	\$ -	\$ -
Debt Services (510's)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	66,359	66,359	66,000	66,000
Total Debt Service	\$ 66,359	\$ 66,359	\$ 66,000	\$ 66,000
Operating Transfers Out (600's)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	73,186	73,186	73,186	73,186
Total Operating Transfers Out	\$ 73,186	\$ 73,186	\$ 73,186	\$ 73,186
Total Interfund & Other Financing Uses	\$ 139,545	\$ 139,545	\$ 139,186	\$ 139,186
Total Expenditures	\$ 38,965,219	\$ 38,726,105	\$ 39,201,135	\$ 41,272,150
Projected surplus (deficit)	\$ (178,781)	\$ 13,985	\$ (695,391)	\$ (418,303)

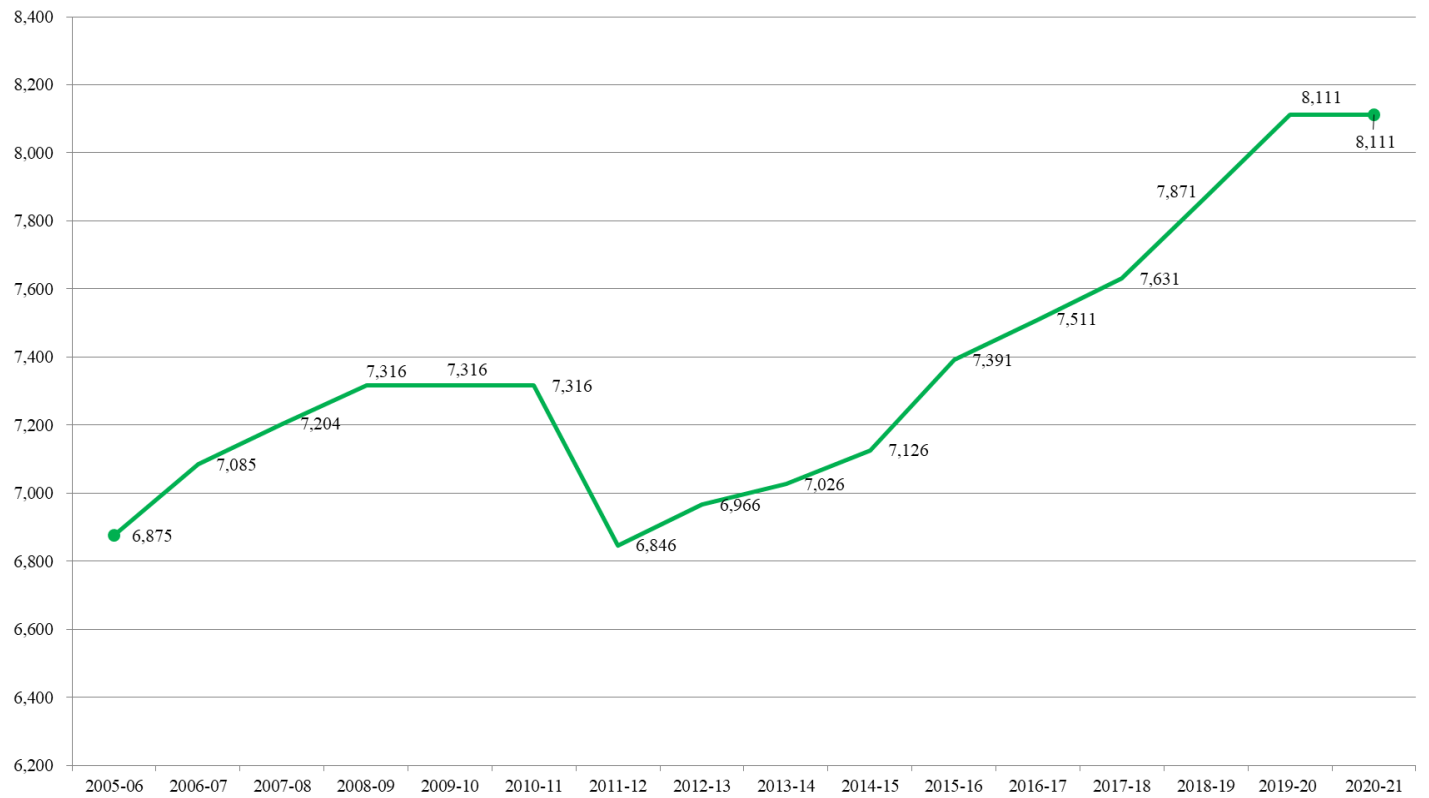
Reeths-Puffer Schools Historical Pupil Count				
School Year	K-12 only	Alternative Ed	Shared Time*	Total Pupil Count
2005-06	4,238			4,238
2006-07	4,181			4,181
2007-08	4,106			4,106
2008-09	4,036			4,036
2009-10	3,949			3,949
2010-11	3,965			3,965
2011-12	3,849			3,849
2012-13	3,822			3,822
2013-14	3,849	44		3,893
2014-15	3,810	43		3,853
2015-16	3,756	34		3,790
2016-17	3,769	34		3,803
2017-18	3,721	35	69	3,825
2018-19	3,672	29	8	3,709
2019-20	3,574	26	-	3,600
2020-21	3,500	22	-	3,522



MPSERS pension rate



R-PS Per-pupil State Funding (base foundation allowance)



R-P General Fund Balance as a percentage of Expenditures:	
2005-06	6.7%
2006-07	9.5%
2007-08	9.9%
2008-09	11.3%
2009-10	12.3%
2010-11	14.4%
2011-12	10.6%
2012-13	9.1%
2013-14	7.9%
2014-15	8.1%
2015-16	7.5%
2016-17	9.9%
2017-18	9.6%
2018-19	9.1%
2019-20	9.2%
2020-21 Initial	7.3%
2020-21 Amendment 1	7.6%

INFORMATIONAL SECTION

Definitions of Operating Expenditure Categories:

Instructional Expenditures – Instruction includes the activities dealing directly with the teaching of pupils or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom or in another location. Included here are the activities of classroom teachers, classroom aides, teacher assistants, supplies and machines that directly aid in the instructional process. This includes basic instruction, pre-school, summer school, and added needs instruction, which covers special education and other compensatory programs. CEPI also includes athletic program expenditures in this category.

Pupil Support Services - Consist of those activities that are designed to assess and improve the well-being of pupils and to supplement the teaching process. Included in this area are the cost of guidance counselors, occupational therapy and other health services, psychological services, speech pathology, social work, and other pupil support activities.

Instructional Staff Support Services - Consist of activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils. These activities include curriculum development, techniques of instruction, in-service training for instructional staff, library and educational media services, and supervision and direction of instructional services and program compliance.

General Administration - Consist of those activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and pupils. Also included are community relations. This area covers the board of education and superintendent's office.

School Administration - Consist of those activities concerned with overall administrative responsibility for a single school. This covers the office of the principal and related building-specific administrative staff.

Business Services - Activities concerned with purchasing, paying, transporting, exchanging and maintaining goods and services for the school district. This includes fiscal services, which covers budgeting, accounting, and payroll services, as well as costs associated with short-term borrowing.

Operations and Maintenance - Activities concerned with keeping the physical plant open, clean, and ready for daily used, as well as maintaining order and safety in school buildings. They include operating the heating, lighting, and ventilation systems, and repairing facilities/equipment. Also included are operating building leases, property and liability insurance, janitorial and ground maintenance costs.

Transportation - Activities concerned with the conveyance of pupils to and from school. It includes trips between home and school or trips to school activities. All other direct costs related to pupil transportation should be included under this function, i.e., physical exams, uniforms, school bus driver licenses, awards, bus monitors, etc.

Central and Other Support Services - Activities other than general administration that support each of the other instructional service programs. This covers a number of areas, including human resources, technology services, pupil accounting, and other support services. Human resources covers such activities as recruiting and placement, staff transfers, in-service training, health services, staff accounting, and staff relations and negotiations. Technology services include supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. Includes costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, and hardware maintenance and support.

Community Services – Services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.

Facilities Acquisition - Activities concerned with initially acquiring and improving sites. This includes architectural services, site work, construction, and building improvements.

Debt Service – Payments made for principal and interest on short- or long-term obligations.

Capital Outlay - Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment, and replacement of equipment.

Other Transactions – Payments to other districts in sub-grantee relationships and prior year adjustments.

Fund Modifications – Inter-fund transactions paid to distinct funds within the district's control to support operations in that fund.