



## **Reeths-Puffer Schools**

**991 W. Giles Rd.  
Muskegon, MI  
Muskegon County, MI, USA  
[www.reeths-puffer.org](http://www.reeths-puffer.org)**

**2019-20 Budget Amendment #2  
General Fund  
Food Service Fund  
Technology and Security Fund  
School Activity Fund**

**Monday, June 29, 2020  
(Discussion and Board Adoption)**

**VIA ZOOM**

**Reeths-Puffer Schools**  
**Budget Amendment #2**  
**2019-20 Fiscal Year**

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## **INTRODUCTORY SECTION:**

### **Board of Education**

Kim Bramer  
President

Mike Weessies  
Vice President

Doug Brown  
Treasurer

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Chris Brooks  
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### **Administration**

Steve Edwards  
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 June 29, 2020, which will also serve as our second and final recommended budget amendment of the 2019-20 fiscal year. We will ask you to approve the 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**

### **2019-20 General Fund Budget Amendment #2:**

This comparative worksheet and budget resolution provide the second and final recommended budget update for the 2019-20 fiscal year. This budget is based upon certain assumptions as well as several updated factors since the budget was adopted in June, 2019 at the annual budget hearing. The updated assumptions for the 2019-20 budget are:

- Pupil Count – total pupil count of 3,597 for 2019-20. There are several components to this, all of which were updated in Budget Amendment #1, with only minor adjustments needed in Budget Amendment #2:
  - Traditional K-12 count – K-12 student count of 3,574, compared to original projected count of 3,672.
  - Alternative education student count of 26 students.
- State Aid Revenue – the per-pupil foundation allowance of \$8,111 which is \$60 more per pupil than the original budget projection. The State’s budget has proven to still be a moving target at this point in the year. We have been made aware of small grants coming through periodically that were originally vetoed by the Governor. Other key assumptions for state revenue include:
  - Section 31a At-Risk – due to a decline in student enrollment, At-Risk funding is \$155,985 lower than the original budget. This was recognized in the Budget Amendment #1.
  - Section 22n High School Student Supports – this grant was eliminated from the State’s budget. This was recognized in Budget Amendment #1.
  - Section 35 early literacy funding of approximately \$49,000, an increase from the original projection of \$45,000. 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 102d for elementary computer adaptive tests – this grant was vetoed by the Governor and we do not expect it to be funded through a supplemental budget. This is a loss of \$25,000. This was recognized during Budget Amendment #1.
  - Section 61d CTE pupil incentive funding – approximately \$4,300.
  - Section 99h First Robotics funding – there was an amendment to the state’s budget that funded this line item during the 2019-20 school year.
  - Special Education – The State’s budget does allow for an additional 2% reimbursement on special educational expenses. This will net an increase of approximately \$131,000.
- MPSERS pension expenditures and state funding assumptions include:
  - The base pension rate has increased from 26.18% to 27.5%, 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 \$2,400,000, a \$59,000 difference from the original 2019-20 projection of approximately \$2,459,000. This equates to 12.7% of projected payroll costs.
  - The total projected pension rate of approximately 40.2%, the same rate as the initial budget.
  - Section 147a1 and 147a2 funding combined for a total of \$660,000.
  - Section 147e is currently projected at approximately \$41,000. This is an increase of approximately \$30,000 from Budget Amendment #1.

- Total general fund pension expenditures are projected at \$7,486,447, compared to \$7,562,460 in the original 2019-20 budget projection. The difference is due to the decrease of 147c funding from the State. This represents about 18.9% of general fund expenditures.
- Grant Revenue Assumptions – no major changes from Budget Amendment #1:
  - Title I-A – The projected grant budget for 2019-20 is approximately \$512,000.
  - Title II-A – The projected grant budget for 2019-20 is approximately \$123,000.
  - Title III – The updated 2019-20 grant allocation is approximately \$600.
  - Title IV – The 2019-20 grant allocation is approximately \$36,000.
  - Indian Ed – The 2019-20 grant allocation is approximately \$24,000.
  - IDEA – The total projected revenue available among three IDEA grants is approximately \$1,354,000.
- Staffing and compensation – employee wages and benefits account for about 83.13% of the amended 2019-20 budget, which is slightly higher than Budget Amendment #1. The amended figures have been updated to include all projected staffing costs.
- Updated allocations for other major contracts and district curriculum and operational needs, have resulted in slight changes in other areas of the budget since Budget Amendment #1.

This proposed budget factors all assumptions above and includes total revenue of approximately \$38.97 million in revenue and \$39.10 million in expenditures, for a projected deficit of about \$140,000. The estimated beginning fund balance for 2019-20 is approximately \$3.55 million, or 9.1% of 2018-19 expenditures, and this amended budget will leave a fund balance of approximately \$3.41 million at the conclusion of the year, or 8.7% of projected 2019-20 expenditures.

**2019-20 Food Service Fund Budget Amendment:**

This budget resolution is the final recommended update for the food service fund budget for the 2019-20 fiscal year. This budget is based upon certain assumptions and updated factors since the initial budget was adopted in June, 2019. The updated assumptions for the amended 2019-20 budget are:

- Adjustment to revenue sources. Local revenue from meal sales as will come in lower where federal revenue will come in higher. A significant factor in this change is the COVID-19 closure. Other revenue sources appear stable compared to initial projections.
- Staffing costs have been adjusted downward compared to original projections. Initial estimates for staffing costs were higher than projected results and a corresponding adjustment has been made.
- Food costs have been adjusted downward compared to original projections due to the COVID-19 closure.
- Purchased service costs increased greatly due to the food service management contract with SFE.
- Capital outlay increased due to the purchase of a food service truck.
- Projected indirect cost recovery to the general fund has decreased, according to eligible costs and published indirect cost rates.

This proposed budget factors all assumptions above and includes approximately \$1.52 million in revenue and \$1.69 million in expenditures, for a projected spending deficit of \$166,800. Our audited beginning fund balance for 2019-20 is approximately \$169,500, and this final amended budget will leave an estimated \$2,700 at the conclusion of the 2019-20 year.

**2019-20 Technology and Security Fund Budget Amendment:**

This budget resolution provides the final recommended update for the technology and security fund budget for the 2019-20 year. This represents the sixth year of the ten-year voter-approved enhancement millage. The voters of Muskegon Area ISD approved a 10-year, 1 mill levy to local districts in February, 2014. The District receives property tax receipts passed through Muskegon Area ISD, with the bulk of the funds coming during winter tax collections. The main updated assumptions for the 2019-20 budget are:

- Estimated revenue from tax collections passed through MAISD: about \$650,000, a slight decrease from original projections.
- The Michigan State Police Grant was moved from this fund to the Building & Site fund.
- Significant upgrades to the district wireless network. Moss Telecom is the contractor and the District took advantage of federal USF category two e-rate funding to cover the majority of project costs. This project was completed in winter 2020.
- Replacement of classroom short-throw projectors originally purchased in the 2010 Bond.
- Conversion of laptops to desktops and Chromebooks for almost all Administration.
- Investments in Chromebooks and carts to assist in classroom instruction.
- Continued security upgrades district-wide. Priority objectives are the completion of the Smart Boot system district-wide and improved door access controls.

This proposed budget includes total revenue of approximately \$802,000, and expenditures of approximately \$808,000 million. We have budgeted projects conservatively, and some initiatives may carry over into the 2020-21 fiscal year. With the projected beginning fund balance of approximately \$55,600, this would leave an ending fund balance of approximately \$50,700 at the end of the 2019-20 year.

### **2019-20 School Activity Fund Budget Amendment:**

This requirement was extended to the 2020-21 budget year. The recommendation of the auditor was to adopt a zero budget for the final amendment and a new budget for the 2020-21 fiscal year.

### **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 2019-20 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 2019-20 Budget Amendment #2**

RESOLVED, that this resolution shall be the General Fund appropriation of the Reeths-Puffer Schools for the fiscal year ending June 30, 2019, 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, 2020 is:

Revenue:	
Local Revenue	
Local Sources	\$ 2,803,813
Received from Other Districts	2,149,979
State Sources	31,920,851
Federal Sources	2,060,938
Incoming Transfers & Other Transactions	<u>30,800</u>
Total Revenue	38,966,381
Estimated Fund Balance available, July 1	3,553,095
Total Available Funds	<u><u>\$ 42,519,476</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	\$ 19,013,790
Added Needs	5,382,403
Support Services	
Pupil	3,367,509
Instructional Staff	1,553,278
General Administration	719,632
School Administration	2,418,335
Business Services	601,957
Operations & Maintenance	2,782,314
Pupil Transportation	1,551,197
Central	578,392
Athletics	958,195
Community Services	40,884
Outgoing Transfers & Other	<u>138,624</u>
Total Appropriated	<u><u>\$ 39,106,510</u></u>

**Reeths-Puffer Schools**  
**Statement of Revenues, Expenditures, and Other Changes in Fund Balance**  
**2019-20 Budget Amendment #2**

	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2019-20</b>
	<b>Audited Final</b>	<b>Audited Final</b>	<b>Initial</b>	<b>Amendment #1</b>	<b>Amendment #2</b>
			<b>June 17, 2019</b>	<b>Jan 13, 2020</b>	<b>June 29, 2020</b>
<b>Revenue:</b>					
Local Sources					
Local Revenue	\$ 2,934,772	\$ 3,139,894	\$ 3,111,740	\$ 2,995,673	\$ 2,803,813
Received from other Districts	1,727,887	1,681,231	1,749,000	2,395,584	2,149,979
State Sources	32,141,757	31,824,024	32,621,920	31,761,994	31,920,851
Federal Sources	2,009,089	2,059,804	2,095,855	2,057,422	2,060,938
Incoming Transfers & Other Sources	108,073	81,493	95,000	86,000	30,800
<b>Total Revenues</b>	<b>\$ 38,921,577</b>	<b>\$ 38,786,446</b>	<b>\$ 39,673,515</b>	<b>\$ 39,296,673</b>	<b>\$ 38,966,381</b>
<b>Expenditures:</b>					
Instruction					
Basic Instruction	\$ 19,102,543	\$ 19,065,276	\$ 19,178,699	\$ 19,146,863	\$ 19,013,790
Added Needs Instruction	5,509,168	5,446,769	5,452,471	5,399,826	5,382,403
Support Services					
Pupil Support	3,192,914	3,186,495	3,287,081	3,285,310	3,367,509
Instructional Staff Support	1,497,424	1,521,575	1,616,916	1,609,483	1,553,278
General Administration	760,320	720,668	872,121	870,121	719,632
School Administration	2,177,677	2,324,551	2,433,119	2,429,471	2,418,335
Business Services	619,462	631,231	564,213	564,213	601,957
Operations & Maintenance	2,767,676	2,941,905	2,824,273	2,871,032	2,782,314
Pupil Transportation	1,741,812	1,616,116	1,798,294	1,781,750	1,551,197
Central Support (Tech, HR)	509,559	466,206	561,023	561,023	578,392
Athletics	812,868	865,680	951,612	951,612	958,195
Community Services	35,148	39,210	49,995	45,146	40,884
Interfund & Other Financing Uses	139,545	139,546	139,186	134,934	138,624
<b>Total Expenditures</b>	<b>\$ 38,866,117</b>	<b>\$ 38,965,228</b>	<b>\$ 39,729,004</b>	<b>\$ 39,650,784</b>	<b>\$ 39,106,510</b>
Projected surplus (deficit)	\$ 55,461	\$ (178,782)	\$ (55,489)	\$ (354,111)	\$ (140,129)
Fund Balance, July 1	\$ 3,676,416	\$ 3,731,877	\$ 3,553,095	\$ 3,553,095	\$ 3,553,095
Fund Balance, June 30	\$ 3,731,877	\$ 3,553,095	\$ 3,497,606	\$ 3,198,983	\$ 3,412,965
Percentage of Annual Expenditures	9.6%	9.1%	8.8%	8.1%	8.7%



**Reeths-Puffer Schools**  
**General Appropriations Act – Food Service Fund**  
**2019-20 Budget Amendment #2**

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Food Service Fund of the Reeths-Puffer Schools for the fiscal year ending June 30, 2020 is:

Revenue:	
Local	\$ 303,896
State	55,945
Federal	1,159,685
Other	-
Total Revenue	<u>\$ 1,519,526</u>
Estimated Fund Balance available, July 1	169,529
Total Available Funds	<u><u>\$ 1,689,055</u></u>

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

Expenditures:	
General Admin	\$ -
Operations	7,700
Transportation	3,605
Food Service	1,615,024
Interfund Transfers	60,000
Total Appropriated	<u><u>\$ 1,686,329</u></u>

**Reeths-Puffer Schools**  
**Food Service Fund**  
**2019-20 Budget Amendment #2**

	<b>2017-18 Audited</b>	<b>2018-19 Audited</b>	<b>2019-20 Initial June 17, 2019</b>	<b>2019-20 Amendment #2 June 29, 2020</b>
Revenue				
Local	\$ 379,874	\$ 357,348	\$ 375,105	\$ 303,896
State	46,074	53,193	54,060	55,945
Federal	893,143	860,414	943,500	1,159,685
Total revenues	\$ 1,319,091	\$ 1,270,955	\$ 1,372,665	\$ 1,519,526
Expenditures				
General Admin				
Audit	\$ -	\$ 1,209	\$ 4,100	\$ -
Operations				
Purchased Services	7,009	6,750	7,700	7,700
Transportation				
Supplies	2,709	5,580	6,000	3,605
Food Service				
Salaries	382,595	396,657	417,050	404,405
Benefits	247,063	250,414	274,900	252,413
Purchased Services	20,654	13,671	25,000	322,161
Supplies	35,737	35,175	38,000	35,000
Food and Milk	539,415	513,163	556,245	511,872
Capital Outlay	21,360	15,766	25,000	73,255
Other	18,900	20,571	19,000	15,918
Interfund Transfers				
General Fund Indirect	68,038	76,089	89,000	60,000
Total expenditures	\$ 1,343,481	\$ 1,335,045	\$ 1,461,995	\$ 1,686,329
Projected surplus (deficit)	\$ (24,390)	\$ (64,090)	\$ (89,330)	\$ (166,803)
Fund Balance, July 1	\$ 258,009	\$ 233,619	\$ 169,529	\$ 169,529
Fund Balance, June 30	\$ 233,619	\$ 169,529	\$ 80,199	\$ 2,726

**Reeths-Puffer Schools**  
**General Appropriations Act – Technology and Security Fund**  
**2019-20 Budget Amendment #2**

BE IT FURTHER RESOLVED that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Technology and Security Fund of the Reeths-Puffer Schools for the fiscal year ending June 30, 2020 is:

Revenue:	
Local - Received from Other Districts	\$ 650,000
Other Financing Sources	151,906
Total Revenue	<u>801,906</u>
Estimated Fund Balance available, July 1	56,634
Total Available Funds	<u><u>\$ 858,540</u></u>

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

Expenditures:	
Support Services	
Pupil Support	\$ 60,520
Instructional Staff Support	190,250
Operations & Security	48,166
Central Support (Tech, HR)	407,614
Debt Service	101,200
Total Appropriated	<u><u>\$ 807,750</u></u>

**Reeths-Puffer Schools**  
**Technology and Security Fund**  
**2019-20 Budget Amendment #2**

	<b>2017-18 Audited Final</b>	<b>2018-19 Audited Final</b>	<b>2019-20 Initial June 17, 2019</b>	<b>2019-20 Amendment #2 June 29, 2020</b>
<b>Revenue</b>				
Local - Received from Other Districts	\$ 635,718	\$ 671,255	\$ 687,000	\$ 650,000
State	-	-	-	-
Other Financing Sources	453,784	161,659	157,000	151,906
 Total revenues	 \$ 1,089,502	 \$ 832,914	 \$ 844,000	 \$ 801,906
<b>Expenditures</b>				
Support Services				
Pupil Support	\$ 53,222	\$ 55,256	\$ 59,692	\$ 60,520
Instructional Staff Support	385,877	569,545	185,398	190,250
Operations & Security	494,907	159,148	88,550	48,166
Central Support (Tech, HR)	90,334	190,375	410,450	407,614
Debt Service	5,625	101,171	98,900	101,200
 Total expenditures	 \$ 1,029,965	 \$ 1,075,495	 \$ 842,990	 \$ 807,750
 Projected surplus (deficit)	 \$ 59,537	 \$ (242,581)	 \$ 1,010	 \$ (5,844)
 Fund Balance, July 1	 \$ 238,668	 \$ 298,205	 \$ 55,624	 \$ 56,634
 Fund Balance, June 30	 \$ 298,205	 \$ 55,624	 \$ 56,634	 \$ 50,790

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 June 29, 2020.

**Reeths-Puffer Schools**  
**General Appropriations Act – School Activity Fund**  
**2019-20 Budget Amendment #2**

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the School Activity Fund of the Reeths-Puffer Schools for the fiscal year ending June 30, 2020 is:

Revenue:		
Local	\$	-
Total Revenue	\$	-
Estimated Fund Balance available, July 1		0
Total Available Funds	\$	-

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

Expenditures:		
Instruction		
Basic Program	\$	-
Total Appropriated	\$	-

**Reeths-Puffer Schools  
School Activity Fund  
2019-20 Budget Amendment #2**

	<b>2019-20 Initial June 17, 2019</b>	<b>2019-20 Amendment #2 June 29, 2020</b>
Revenue		
Local	\$ 710,000	\$ -
Total revenues	\$ 710,000	\$ -
Expenditures		
Basic Instruction	\$ 710,000	\$ -
Total expenditures	\$ 710,000	\$ -
Projected surplus (deficit)	\$ -	\$ -
Estimated Fund Balance, July 1	\$ 430,000	\$ -
Fund Balance, June 30	\$ 430,000	\$ -

**Supporting financial information:**

**Reeths-Puffer Schools  
Statement of Revenues, Expenditures, and Other Changes in Fund Balance  
2019-20 Budget Amendment #2**

	2017-18 Audited Final		2018-19 Audited Final	
	<u>Amount</u>	<u>Percent of Total</u>	<u>Amount</u>	<u>Percent of Total</u>
<b>Revenue:</b>				
Local Sources				
Local Revenue	\$ 2,934,772	7.5%	\$ 3,139,894	8.1%
Received from other Districts	1,727,887	4.4%	1,681,231	4.3%
State Sources	32,141,757	82.6%	31,824,024	82.0%
Federal Sources	2,009,089	5.2%	2,059,804	5.3%
Incoming Transfers & Other Sources	108,073	0.3%	81,493	0.2%
<b>Total Revenues</b>	<b>\$ 38,921,577</b>	<b>100.0%</b>	<b>\$ 38,786,446</b>	<b>100.0%</b>
<b>Expenditures:</b>				
Instruction				
Basic Instruction	\$ 19,102,543	49.1%	\$ 19,065,276	48.9%
Added Needs Instruction	5,509,168	14.2%	5,446,769	14.0%
Support Services				
Pupil Support	3,192,914	8.2%	3,186,495	8.2%
Instructional Staff Support	1,497,424	3.9%	1,521,575	3.9%
General Administration	760,320	2.0%	720,668	1.8%
School Administration	2,177,677	5.6%	2,324,551	6.0%
Business Services	619,462	1.6%	631,231	1.6%
Operations & Maintenance	2,767,676	7.1%	2,941,905	7.6%
Pupil Transportation	1,741,812	4.5%	1,616,116	4.1%
Central Support (Tech, HR)	509,559	1.3%	466,206	1.2%
Athletics	812,868	2.1%	865,680	2.2%
Community Services	35,148	0.1%	39,210	0.1%
Interfund & Other Financing Uses	139,545	0.4%	139,546	0.4%
<b>Total Expenditures</b>	<b>\$ 38,866,117</b>	<b>100.0%</b>	<b>\$ 38,965,228</b>	<b>100.0%</b>
Projected surplus (deficit)	\$ 55,461	0.1%	\$ (178,782)	-0.5%
Fund Balance, July 1	\$ 3,676,416	9.4%	\$ 3,731,877	9.5%
Fund Balance, June 30	\$ 3,731,877	9.6%	\$ 3,553,095	9.1%

<b><u>Expenditures by Object Category:</u></b>	<u>Amount</u>	<u>Percent of Total</u>	<u>Amount</u>	<u>Percent of Total</u>
Salaries and wages	\$ 18,770,959	48.30%	\$ 18,604,631	47.75%
Benefits	13,356,453	34.37%	13,266,295	34.05%
Purchased Services	3,942,750	10.14%	4,113,484	10.56%
Supplies	1,365,378	3.51%	1,498,649	3.85%
Capital Outlay	100,012	0.26%	93,828	0.24%
Other	1,330,565	3.42%	1,388,341	3.56%
<b>Total Expenditures</b>	<b>\$ 38,866,117</b>	<b>100.0%</b>	<b>\$ 38,965,228</b>	<b>100.0%</b>

**Reeths-Puffer Schools**  
**Statement of Revenues, Expenditures, and Other Changes in Fund Balance**  
**2019-20 Budget Amendment #2**

	2019-20 Initial June 17, 2019		2019-20 Amendment #1 Jan 13, 2020		2019-20 Amendment #2 June 29, 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>
<b>Revenue:</b>						
Local Sources						
Local Revenue	\$ 3,111,740	7.8%	\$ 2,995,673	7.6%	\$ 2,803,813	7.2%
Received from other Districts	1,749,000	4.4%	2,395,584	6.1%	2,149,979	5.5%
State Sources	32,621,920	82.2%	31,761,994	80.8%	31,920,851	81.9%
Federal Sources	2,095,855	5.3%	2,057,422	5.2%	2,060,938	5.3%
Incoming Transfers & Other Sources	95,000	0.2%	86,000	0.2%	30,800	0.1%
<b>Total Revenues</b>	<b>\$ 39,673,515</b>	<b>100.0%</b>	<b>\$ 39,296,673</b>	<b>100.0%</b>	<b>\$ 38,966,381</b>	<b>100.0%</b>
<b>Expenditures:</b>						
Instruction						
Basic Instruction	\$ 19,178,699	48.3%	\$ 19,146,863	48.3%	\$ 19,013,790	48.6%
Added Needs Instruction	5,452,471	13.7%	5,399,826	13.6%	5,382,403	13.8%
Support Services						
Pupil Support	3,287,081	8.3%	3,285,310	8.3%	3,367,509	8.6%
Instructional Staff Support	1,616,916	4.1%	1,609,483	4.1%	1,553,278	4.0%
General Administration	872,121	2.2%	870,121	2.2%	719,632	1.8%
School Administration	2,433,119	6.1%	2,429,471	6.1%	2,418,335	6.2%
Business Services	564,213	1.4%	564,213	1.4%	601,957	1.5%
Operations & Maintenance	2,824,273	7.1%	2,871,032	7.2%	2,782,314	7.1%
Pupil Transportation	1,798,294	4.5%	1,781,750	4.5%	1,551,197	4.0%
Central Support (Tech, HR)	561,023	1.4%	561,023	1.4%	578,392	1.5%
Athletics	951,612	2.4%	951,612	2.4%	958,195	2.5%
Community Services	49,995	0.1%	45,146	0.1%	40,884	0.1%
Interfund & Other Financing Uses	139,186	0.4%	134,934	0.3%	138,624	0.4%
<b>Total Expenditures</b>	<b>\$ 39,729,004</b>	<b>100.0%</b>	<b>\$ 39,650,784</b>	<b>100.0%</b>	<b>\$ 39,106,510</b>	<b>100.0%</b>
Projected surplus (deficit)	\$ (55,489)	-0.1%	\$ (354,111)	-0.9%	\$ (140,129)	-0.4%
Fund Balance, July 1	\$ 3,553,095	8.8%	\$ 3,553,095	8.9%	\$ 3,553,095	9.0%
Fund Balance, June 30	\$ 3,497,606	8.8%	\$ 3,198,983	8.1%	\$ 3,412,965	8.7%

<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>
Salaries and wages	\$ 18,902,539	47.58%	\$ 18,892,601	47.65%	\$ 18,829,286	48.15%
Benefits	13,822,452	34.79%	13,734,070	34.64%	13,677,854	34.98%
Purchased Services	4,179,313	10.52%	4,193,672	10.58%	4,001,101	10.23%
Supplies	1,468,668	3.70%	1,513,932	3.82%	1,311,963	3.35%
Capital Outlay	85,733	0.22%	56,733	0.14%	26,768	0.07%
Other	1,270,299	3.20%	1,259,776	3.18%	1,259,539	3.22%
<b>Total Expenditures</b>	<b>\$ 39,729,004</b>	<b>100.0%</b>	<b>\$ 39,650,784</b>	<b>100.0%</b>	<b>\$ 39,106,510</b>	<b>100.0%</b>



**Reeths-Puffer Schools**  
**Statement of Revenues, Expenditures, and Fund Balance**  
**2019-20 Budget Amendment #2**

	2017-18 Audited Final	2018-19 Audited Final	2019-20 Initial June 17, 2019	2019-20 Amendment #1 Jan 13, 2020	2019-20 Amendment #2 June 29, 2020
<b>Revenue:</b>					
Local Sources					
Local Revenue					
Property taxes	\$ 2,640,012	\$ 2,824,280	\$ 2,809,800	\$ 2,719,000	\$ 2,577,000
Investment earnings	48,213	78,724	82,000	82,000	50,000
Athletics	139,700	140,691	133,200	122,933	114,077
Charges for services	41,478	26,467	45,000	30,000	32,000
Other	65,369	69,724	41,740	41,740	30,736
Total Local Sources	\$ 2,934,772	\$ 3,139,886	\$ 3,111,740	\$ 2,995,673	\$ 2,803,813
Received from other Districts					
Act 18 and Inter-District	\$ 1,554,006	\$ 1,431,614	\$ 1,568,000	\$ 2,214,584	\$ 1,941,994
Medicaid	167,880	243,071	174,000	174,000	205,985
Other	6,001	6,546	7,000	7,000	2,000
Total Received from Other Districts	\$ 1,727,887	\$ 1,681,231	\$ 1,749,000	\$ 2,395,584	\$ 2,149,979
State Sources					
Foundation Allowance	\$ 25,483,609	\$ 25,353,183	\$ 25,941,175	\$ 25,169,184	\$ 25,297,128
Grants	6,644,581	6,457,300	6,668,745	6,582,470	6,613,383
Other	13,567	13,541	12,000	10,340	10,340
Total State Revenue	\$ 32,141,757	\$ 31,824,024	\$ 32,621,920	\$ 31,761,994	\$ 31,920,851
Federal Sources					
Title grants	\$ 681,073	\$ 706,411	\$ 676,567	\$ 673,043	\$ 673,066
IDEA grants	1,301,887	1,325,361	1,388,748	1,353,839	1,353,839
Other	26,129	28,032	30,540	30,540	34,033
Total Federal Revenue	\$ 2,009,089	\$ 2,059,804	\$ 2,095,855	\$ 2,057,422	\$ 2,060,938
Incoming Transfers & Other Sources					
Prior period adjustments	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
Food Service Indirect	68,038	76,089	89,000	80,000	25,000
Other	40,035	5,404	5,000	5,000	5,800
Total Incoming Transfers & Other Sources	\$ 108,073	\$ 81,493	\$ 95,000	\$ 86,000	\$ 30,800
<b>Total Revenues</b>	<b>\$ 38,921,577</b>	<b>\$ 38,786,438</b>	<b>\$ 39,673,515</b>	<b>\$ 39,296,673</b>	<b>\$ 38,966,381</b>
<b>Expenditures:</b>					
Instruction					
Basic Instruction					
Elementary (111)					
Salaries and wages	\$ 5,487,229	\$ 5,642,475	\$ 5,697,628	\$ 5,705,682	\$ 5,702,982
Benefits	4,054,247	4,170,638	4,341,064	4,313,064	4,310,139
Purchased Services	165,395	259,105	125,575	125,785	185,750
Supplies	109,077	190,240	206,241	206,241	155,207
Capital Outlay	34,061	7,013	7,050	7,050	10,000
Other	1,448	1,840	2,566	2,566	1,390
Total Elementary	\$ 9,851,455	\$ 10,271,311	\$ 10,380,124	\$ 10,360,388	\$ 10,365,468
Middle School (112)					
Salaries and wages	\$ 1,511,905	\$ 1,565,665	\$ 1,578,807	\$ 1,599,945	\$ 1,615,492
Benefits	1,088,972	1,099,765	1,144,420	1,140,311	1,131,138
Purchased Services	60,057	51,411	45,469	45,469	47,780
Supplies	39,841	43,237	54,412	54,412	27,725
Capital Outlay	-	-	-	-	-
Other	-	714	-	-	-
Total Middle School	\$ 2,700,774	\$ 2,760,793	\$ 2,823,109	\$ 2,840,138	\$ 2,822,135
High School (113)					

	2017-18 Audited Final	2018-19 Audited Final	2019-20 Initial June 17, 2019	2019-20 Amendment #1 Jan 13, 2020	2019-20 Amendment #2 June 29, 2020
Salaries and wages	\$ 3,474,463	\$ 3,112,539	\$ 3,060,960	\$ 3,060,960	\$ 3,051,550
Benefits	2,494,341	2,331,289	2,332,727	2,317,727	2,239,404
Purchased Services	241,831	241,209	255,679	255,679	243,500
Supplies	37,379	67,302	73,136	73,136	53,600
Capital Outlay	18,850	17,935	8,283	8,283	8,768
Other	278,847	260,731	241,117	226,988	223,055
<b>Total High School</b>	<b>\$ 6,545,710</b>	<b>\$ 6,031,006</b>	<b>\$ 5,971,903</b>	<b>\$ 5,942,774</b>	<b>\$ 5,819,877</b>
Summer School (119)					
Salaries and wages	\$ 2,948	\$ 1,702	\$ 2,340	\$ 2,340	\$ 3,300
Benefits	1,373	604	1,124	1,124	2,910
Purchased Services	282	(142)	100	100	100
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Summer School</b>	<b>\$ 4,603</b>	<b>\$ 2,164</b>	<b>\$ 3,564</b>	<b>\$ 3,564</b>	<b>\$ 6,310</b>
<b>Total Basic Instruction</b>	<b>\$ 19,102,543</b>	<b>\$ 19,065,274</b>	<b>\$ 19,178,699</b>	<b>\$ 19,146,863</b>	<b>\$ 19,013,790</b>
Added Needs Instruction					
Special Education (122)					
Salaries and wages	\$ 2,268,018	\$ 2,192,395	\$ 2,214,017	\$ 2,204,995	\$ 2,220,995
Benefits	1,523,700	1,442,070	1,457,084	1,445,015	1,497,977
Purchased Services	105,394	192,042	105,636	105,636	132,715
Supplies	37,822	40,840	48,338	62,428	59,759
Capital Outlay	-	-	-	-	-
Other	625,771	645,488	610,000	610,000	604,192
<b>Total Special Education</b>	<b>\$ 4,560,704</b>	<b>\$ 4,512,836</b>	<b>\$ 4,435,076</b>	<b>\$ 4,428,074</b>	<b>\$ 4,515,638</b>
Compensatory Education (125)					
Salaries and wages	\$ 523,162	\$ 512,462	\$ 543,988	\$ 519,319	\$ 456,073
Benefits	378,934	380,419	409,703	387,366	353,065
Purchased Services	40,572	34,887	55,389	54,007	46,568
Supplies	5,795	6,161	8,315	11,060	11,060
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Compensatory Education</b>	<b>\$ 948,464</b>	<b>\$ 933,929</b>	<b>\$ 1,017,395</b>	<b>\$ 971,752</b>	<b>\$ 866,766</b>
<b>Total Added Needs Instruction</b>	<b>\$ 5,509,168</b>	<b>\$ 5,446,765</b>	<b>\$ 5,452,471</b>	<b>\$ 5,399,826</b>	<b>\$ 5,382,403</b>
Support Services					
Pupil Support					
Truancy/Attendance (211)					
Salaries and wages	\$ 50,600	\$ -	\$ -	\$ -	\$ -
Benefits	39,352	3,201	3,088	3,088	73
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Truancy/Attendance</b>	<b>\$ 89,952</b>	<b>\$ 3,201</b>	<b>\$ 3,088</b>	<b>\$ 3,088</b>	<b>\$ 73</b>
Guidance Services (212)					
Salaries and wages	\$ 371,717	\$ 384,014	\$ 390,838	\$ 390,838	\$ 390,838
Benefits	259,542	266,474	282,958	282,958	288,758
Purchased Services	-	-	-	-	-
Supplies	-	-	312	312	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Guidance Services</b>	<b>\$ 631,259</b>	<b>\$ 650,488</b>	<b>\$ 674,108</b>	<b>\$ 674,108</b>	<b>\$ 679,596</b>
Health Services (213)					

	2017-18 Audited Final	2018-19 Audited Final	2019-20 Initial June 17, 2019	2019-20 Amendment #1 Jan 13, 2020	2019-20 Amendment #2 June 29, 2020
Salaries and wages	\$ 220,836	\$ 230,289	\$ 228,668	\$ 227,069	\$ 252,415
Benefits	160,239	162,788	157,981	153,579	176,570
Purchased Services	6,607	5,988	10,000	10,000	43,100
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Health Services</b>	<b>\$ 387,682</b>	<b>\$ 399,065</b>	<b>\$ 396,649</b>	<b>\$ 390,648</b>	<b>\$ 472,085</b>
<b>Psychological Services (214)</b>					
Salaries and wages	\$ 177,041	\$ 185,523	\$ 190,575	\$ 190,553	\$ 190,553
Benefits	110,463	116,401	123,666	122,719	122,719
Purchased Services	149	136	2,750	2,750	2,750
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Psychological Services</b>	<b>\$ 287,653</b>	<b>\$ 302,060</b>	<b>\$ 316,990</b>	<b>\$ 316,023</b>	<b>\$ 316,023</b>
<b>Speech Services (215)</b>					
Salaries and wages	\$ 470,073	\$ 449,605	\$ 461,757	\$ 461,779	\$ 461,779
Benefits	330,117	315,487	335,789	335,450	335,450
Purchased Services	501	766	2,256	2,256	2,256
Supplies	-	-	1,425	1,425	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Speech Services</b>	<b>\$ 800,692</b>	<b>\$ 765,858</b>	<b>\$ 801,227</b>	<b>\$ 800,910</b>	<b>\$ 799,485</b>
<b>Social Work Services (216)</b>					
Salaries and wages	\$ 309,111	\$ 342,345	\$ 349,281	\$ 348,595	\$ 348,595
Benefits	219,658	248,486	259,573	259,122	259,122
Purchased Services	291	285	1,677	1,677	1,677
Supplies	-	-	1,140	1,140	1,140
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Social Work Services</b>	<b>\$ 529,060</b>	<b>\$ 591,116</b>	<b>\$ 611,671</b>	<b>\$ 610,534</b>	<b>\$ 610,534</b>
<b>Teacher Consultant (218)</b>					
Salaries and wages	\$ (0)	\$ -	\$ -	\$ -	\$ -
Benefits	3,322	-	-	-	-
Purchased Services	144	-	-	-	-
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Teacher Consultant</b>	<b>\$ 3,466</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Pupil Support (219)</b>					
Salaries and wages	\$ 282,226	\$ 280,783	\$ 282,696	\$ 279,255	\$ 279,255
Benefits	175,175	182,579	186,652	196,745	197,664
Purchased Services	5,749	7,517	10,000	10,000	10,000
Supplies	-	3,820	4,000	4,000	2,795
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Other Pupil Support</b>	<b>\$ 463,150</b>	<b>\$ 474,699</b>	<b>\$ 483,348</b>	<b>\$ 490,000</b>	<b>\$ 489,714</b>
<b>Total Pupil Support</b>	<b>\$ 3,192,914</b>	<b>\$ 3,186,487</b>	<b>\$ 3,287,081</b>	<b>\$ 3,285,310</b>	<b>\$ 3,367,509</b>
<b>Instructional Staff Support</b>					
<b>Improvement of Instruction (221)</b>					
Salaries and wages	\$ 373,532	\$ 370,548	\$ 387,824	\$ 395,415	\$ 373,415
Benefits	247,530	237,446	260,851	260,791	260,791
Purchased Services	102,136	128,964	147,092	124,908	110,375
Supplies	24,080	9,312	3,613	12,665	11,596

	2017-18 Audited Final	2018-19 Audited Final	2019-20 Initial June 17, 2019	2019-20 Amendment #1 Jan 13, 2020	2019-20 Amendment #2 June 29, 2020
Capital Outlay	-	-	-	-	-
Other	7,902	7,103	12,108	19,966	15,308
Total Improvement of Instruction	\$ 755,180	\$ 753,373	\$ 811,488	\$ 813,745	\$ 771,485
Media Services (222)					
Salaries and wages	\$ 118,241	\$ 130,388	\$ 128,821	\$ 128,821	\$ 132,697
Benefits	70,268	78,959	78,016	78,016	70,401
Purchased Services	598	-	3,709	3,709	100
Supplies	1,470	2,334	4,305	4,305	4,975
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Media Services	\$ 190,576	\$ 211,681	\$ 214,851	\$ 214,851	\$ 208,173
Instructional Technology (225)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	6,000	-	6,000	6,000	-
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Instructional Technology	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	\$ -
Direction of Instruction (226)					
Salaries and wages	\$ 306,313	\$ 313,552	\$ 320,126	\$ 314,826	\$ 314,826
Benefits	229,414	239,754	257,768	253,378	253,378
Purchased Services	-	200	2,000	2,000	55
Supplies	1,626	290	3,121	3,121	500
Capital Outlay	-	-	-	-	-
Other	8,316	2,723	1,561	1,561	4,860
Total Direction of Instruction	\$ 545,668	\$ 556,520	\$ 584,576	\$ 574,887	\$ 573,620
Student Assessment (227)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Student Assessment	\$ -	\$ -	\$ -	\$ -	\$ -
Total Instructional Staff Support	\$ 1,497,424	\$ 1,521,573	\$ 1,616,916	\$ 1,609,483	\$ 1,553,278
General Administration					
Board of Education (231)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	52,708	66,137	55,108	55,108	47,073
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	16,082	14,780	11,500	11,500	17,600
Total Board of Education	\$ 68,790	\$ 80,917	\$ 66,608	\$ 66,608	\$ 64,673
Executive Administration (232)					
Salaries and wages	\$ 353,272	\$ 357,460	\$ 366,500	\$ 366,500	\$ 374,200
Benefits	216,589	216,306	232,761	230,761	231,409
Purchased Services	107,377	35,046	172,602	172,602	28,000
Supplies	289	870	650	650	650
Capital Outlay	-	-	-	-	-
Other	14,004	30,068	33,000	33,000	20,700
Total Executive Administration	\$ 691,531	\$ 639,750	\$ 805,513	\$ 803,513	\$ 654,959
Total General Administration	\$ 760,320	\$ 720,668	\$ 872,121	\$ 870,121	\$ 719,632

	2017-18 Audited Final	2018-19 Audited Final	2019-20 Initial June 17, 2019	2019-20 Amendment #1 Jan 13, 2020	2019-20 Amendment #2 June 29, 2020
School Administration					
Principal's Office (241)					
Salaries and wages	\$ 1,165,225	\$ 1,286,335	\$ 1,316,783	\$ 1,316,783	\$ 1,316,783
Benefits	884,275	925,502	982,307	978,658	980,491
Purchased Services	31,783	32,348	45,957	45,957	42,250
Supplies	7,645	7,822	8,161	8,161	6,725
Capital Outlay	-	3,900	3,900	3,900	-
Other	13,749	13,648	21,011	21,011	17,085
Total Principal's Office	\$ 2,102,677	\$ 2,269,555	\$ 2,378,119	\$ 2,374,471	\$ 2,363,335
Other School Administration (249)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	75,000	55,000	55,000	55,000	55,000
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Other School Administration	\$ 75,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
Total School Administration	\$ 2,177,677	\$ 2,324,555	\$ 2,433,119	\$ 2,429,471	\$ 2,418,335
Business Services					
Fiscal Services (252)					
Salaries and wages	\$ 252,403	\$ 231,395	\$ 220,000	\$ 220,000	\$ 220,000
Benefits	167,707	153,458	162,213	162,213	162,107
Purchased Services	11,838	13,606	12,500	12,500	8,850
Supplies	1,723	1,928	1,000	1,000	700
Capital Outlay	-	-	-	-	-
Other	18,707	2,638	1,500	1,500	2,000
Total Fiscal Services	\$ 452,378	\$ 403,026	\$ 397,213	\$ 397,213	\$ 393,657
Internal Services (257)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	12,203	8,488	6,000	6,000	9,800
Supplies	(5,993)	4,608	10,000	10,000	30,000
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Internal Services	\$ 6,209	\$ 13,096	\$ 16,000	\$ 16,000	\$ 39,800
Other Business Services (259)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	25,000	25,000	25,000	25,000	32,000
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	135,875	190,109	126,000	126,000	136,500
Total Other Business Services	\$ 160,875	\$ 215,109	\$ 151,000	\$ 151,000	\$ 168,500
Total Business Services	\$ 619,462	\$ 631,231	\$ 564,213	\$ 564,213	\$ 601,957
Operations & Maintenance					
Operations (261)					
Salaries and wages	\$ 360,403	\$ 367,302	\$ 384,861	\$ 384,861	\$ 384,904
Benefits	272,719	283,153	300,806	300,806	308,307
Purchased Services	1,327,249	1,373,468	1,338,361	1,392,120	1,331,203
Supplies	768,189	832,481	710,445	732,445	712,950
Capital Outlay	34,966	51,026	51,500	22,500	6,000

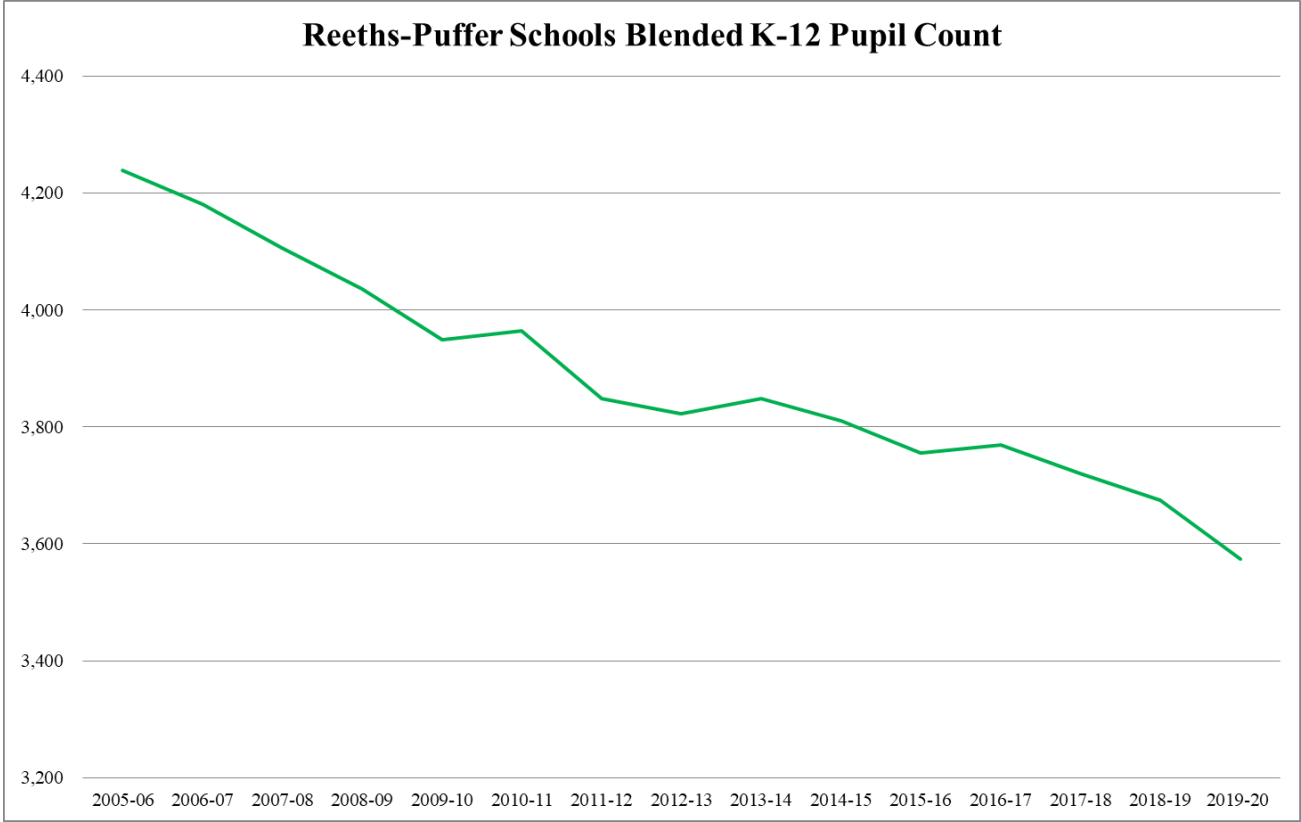
	2017-18 Audited Final	2018-19 Audited Final	2019-20 Initial June 17, 2019	2019-20 Amendment #1 Jan 13, 2020	2019-20 Amendment #2 June 29, 2020
Other	4,151	2,924	3,250	3,250	7,400
Total Operations	\$ 2,767,676	\$ 2,910,354	\$ 2,789,223	\$ 2,835,982	\$ 2,750,764
Security Services (266)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	-	31,550	35,050	35,050	31,550
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Security Services	\$ -	\$ 31,550	\$ 35,050	\$ 35,050	\$ 31,550
Total Operations & Maintenance	\$ 2,767,676	\$ 2,941,904	\$ 2,824,273	\$ 2,871,032	\$ 2,782,314
Pupil Transportation (271)					
Salaries and wages	\$ 100,184	\$ 55,877	\$ 93,565	\$ 93,565	\$ 58,400
Benefits	61,645	44,024	69,485	69,485	48,721
Purchased Services	1,304,207	1,283,946	1,393,744	1,377,200	1,290,076
Supplies	275,162	232,267	241,500	241,500	154,000
Capital Outlay	-	-	-	-	-
Other	615	-	-	-	-
Total Pupil Transportation	\$ 1,741,812	\$ 1,616,114	\$ 1,798,294	\$ 1,781,750	\$ 1,551,197
Central Support					
Communication Services (282)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	71,980	77,708	81,044	81,044	76,715
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Communication Services	\$ 71,980	\$ 77,708	\$ 81,044	\$ 81,044	\$ 76,715
Human Resources (283)					
Salaries and wages	\$ 8,422	\$ 8,590	\$ -	\$ -	\$ -
Benefits	12,162	11,219	5,530	5,530	8,450
Purchased Services	10,491	42,847	16,250	16,250	8,755
Supplies	1,153	775	1,500	1,500	-
Capital Outlay	-	-	-	-	-
Other	3,173	7,650	10,000	10,000	1,560
Total Human Resources	\$ 35,400	\$ 71,082	\$ 33,280	\$ 33,280	\$ 18,765
Technology (284)					
Salaries and wages	\$ 173,596	\$ 136,151	\$ 173,900	\$ 173,900	\$ 173,900
Benefits	126,215	108,091	136,906	136,906	137,696
Purchased Services	63,845	31,704	70,100	70,100	119,028
Supplies	159	265	405	405	400
Capital Outlay	6,804	6,194	7,000	7,000	2,000
Other	3,030	7,329	21,500	21,500	16,000
Total Technology	\$ 373,649	\$ 289,734	\$ 409,811	\$ 409,811	\$ 449,024
Other Central Services (289)					
Salaries and wages	\$ 18,420	\$ 19,635	\$ 20,200	\$ 20,200	\$ 20,200
Benefits	4,029	4,063	9,688	9,688	9,688
Purchased Services	621	55	1,000	1,000	1,000
Supplies	5,461	3,931	6,000	6,000	3,000
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Other Central Services	\$ 28,530	\$ 27,684	\$ 36,888	\$ 36,888	\$ 33,888
Total Central Support	\$ 509,559	\$ 466,208	\$ 561,023	\$ 561,023	\$ 578,392

	2017-18 Audited Final	2018-19 Audited Final	2019-20 Initial June 17, 2019	2019-20 Amendment #1 Jan 13, 2020	2019-20 Amendment #2 June 29, 2020
Other Support					
Athletics (293)					
Salaries and wages	\$ 375,570	\$ 408,295	\$ 463,216	\$ 463,216	\$ 464,749
Benefits	217,352	235,305	278,610	278,610	281,624
Purchased Services	107,491	110,742	95,335	95,335	92,325
Supplies	47,773	42,535	70,452	70,452	66,232
Capital Outlay	5,331	7,760	8,000	8,000	-
Other	59,352	61,048	36,000	36,000	53,265
Total Athletics	\$ 812,868	\$ 865,685	\$ 951,612	\$ 951,612	\$ 958,195
Community Services					
Community Services Direction (311)					
Salaries and wages	\$ 14,396	\$ 13,850	\$ 15,063	\$ 15,063	\$ 15,063
Benefits	6,445	6,459	7,168	7,168	7,061
Purchased Services	1,239	1,010	1,215	1,215	750
Supplies	457	393	684	684	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Community Services Direction	\$ 22,537	\$ 21,712	\$ 24,130	\$ 24,130	\$ 22,874
Community Recreation (321)					
Salaries and wages	\$ -	\$ 2,845	\$ 7,600	\$ 7,600	\$ 5,800
Benefits	-	1,137	3,626	3,626	2,575
Purchased Services	-	30	-	-	-
Supplies	-	-	-	-	260
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Community Services Direction	\$ -	\$ 4,012	\$ 11,226	\$ 11,226	\$ 8,635
Community Activities (331)					
Salaries and wages	\$ 1,102	\$ 1,015	\$ 928	\$ -	\$ -
Benefits	489	469	323	-	-
Purchased Services	4,015	2,459	1,715	2,215	-
Supplies	6,274	7,077	8,990	6,389	7,689
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Community Activities	\$ 11,880	\$ 11,020	\$ 11,956	\$ 8,604	\$ 7,689
Welfare Activities (361)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies	-	127	500	500	1,000
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Child Care	\$ -	\$ 127	\$ 500	\$ 500	\$ 1,000
Non-Public (371)					
Salaries and wages	\$ 551	\$ 1,596	\$ 1,595	\$ 522	\$ 522
Benefits	180	743	566	164	164
Purchased Services	-	-	-	-	-
Supplies	-	-	22	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Non-Public	\$ 731	\$ 2,339	\$ 2,183	\$ 686	\$ 686
Total Community Services	\$ 35,148	\$ 39,210	\$ 49,995	\$ 45,146	\$ 40,884
Interfund & Other Financing Uses					

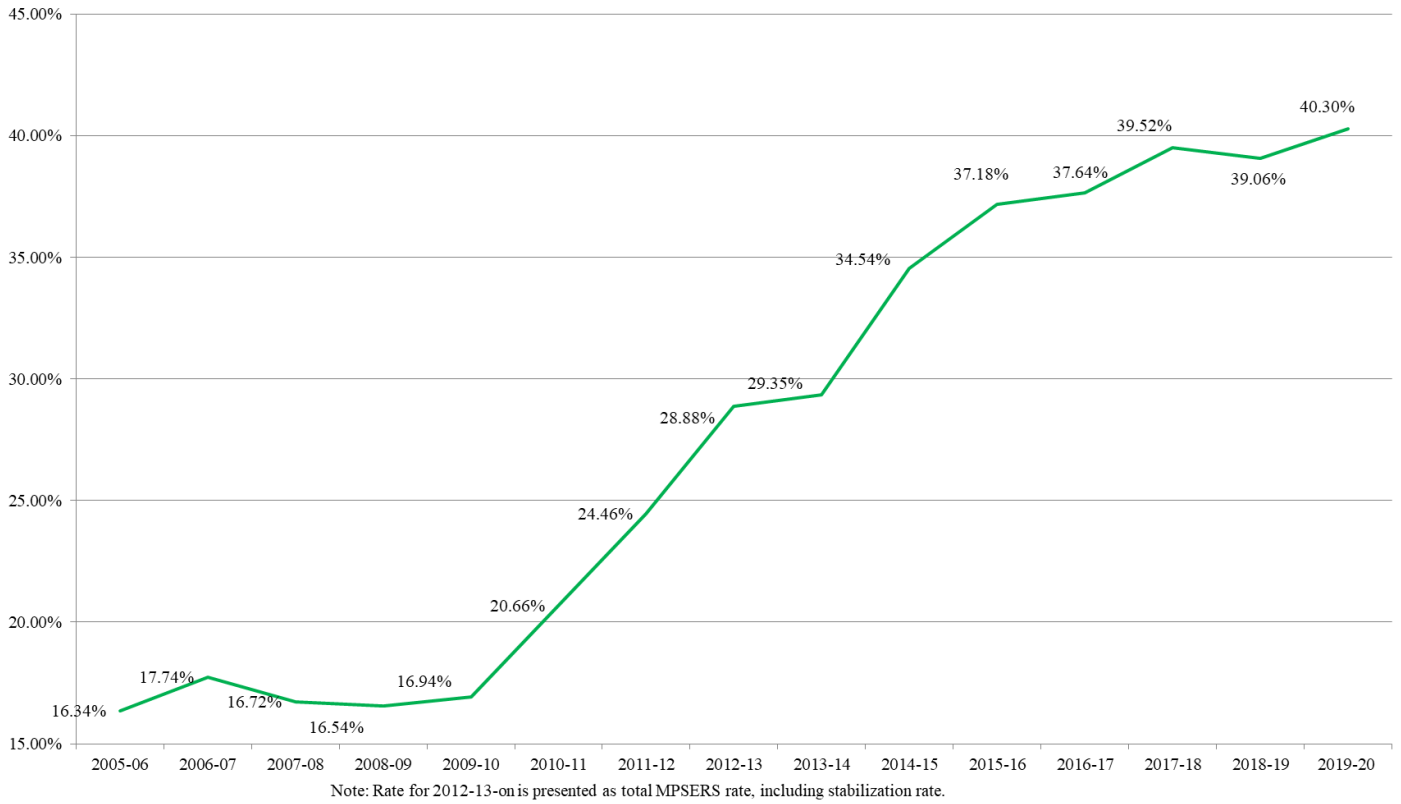
	2017-18 Audited Final	2018-19 Audited Final	2019-20 Initial June 17, 2019	2019-20 Amendment #1 Jan 13, 2020	2019-20 Amendment #2 June 29, 2020
Site & Building Improvements (450's)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital 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	69,690
Total Debt Service	\$ 66,359	\$ 66,359	\$ 66,000	\$ 66,000	\$ 69,690
Operating Transfers Out (600's)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	73,186	73,186	73,186	68,934	68,934
Total Operating Transfers Out	\$ 73,186	\$ 73,186	\$ 73,186	\$ 68,934	\$ 68,934
Total Interfund & Other Financing Uses	\$ 139,545	\$ 139,545	\$ 139,186	\$ 134,934	\$ 138,624
<b>Total Expenditures</b>	<b>\$ 38,866,117</b>	<b>\$ 38,965,219</b>	<b>\$ 39,729,004</b>	<b>\$ 39,650,784</b>	<b>\$ 39,106,510</b>
<b>Projected surplus (deficit)</b>	<b>\$ 55,461</b>	<b>\$ (178,781)</b>	<b>\$ (55,489)</b>	<b>\$ (354,111)</b>	<b>\$ (140,129)</b>



<b>Reeths-Puffer Schools Historical Pupil Count</b>				
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



### MPERSERS pension rate



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



<b>R-P General Fund Balance as a percentage of Expenditures:</b>	
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 Initial	8.8%
2019-20 Amendment #1	8.1%
2019-20 Amendment #2	8.7%

## **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.