



Reeths-Puffer Schools

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

**2020-21 Initial Budget
General Fund
Food Service Fund
Technology and Security Fund
School Activity Fund
Debt Service Funds Information**

**Monday, June 29, 2020
(Budget Hearing and Board Adoption)**

VIA ZOOM

Reeths-Puffer Schools
Initial Budget
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 June 29, 2020, which will also serve as our annual budget hearing. The board of education is required to approve an annual budget prior to July 1, 2020 for the general fund, as well as any special revenue funds. In addition, we will discuss debt retirement funds, millage rates, and cash flow borrowing for the 2020-21 year. We will ask you to approve the budget resolution at the meeting on June 29, 2020. This budget has been prepared in accordance with all applicable State of Michigan requirements, considering all currently known factors.

Financial Section

2019-20 Budget Amendment #2:

The final amended budget for 2019-20 will be covered in the full board meeting on June 29, 2020, as part of our budget hearing. This budget is presented under separate cover.

2020-21 General Fund Budget Adoption:

This comparative worksheet and budget resolution establish the recommended initial budget for the 2020-21 fiscal year. This budget is based upon certain assumptions as well as approximately \$1.2 million in estimated reductions. The assumptions for the 2020-21 budget are:

- Pupil Count – total projected pupil count of 3,597 for 2020-21. There are several components to this:
 - Traditional K-12 count – projected flat with 2019-20 levels, at 3,574 FTE.
 - Alternative education student count – projected flat with 2019-20 levels, at 26 FTE.
 - We are basing this based upon the state holding us harmless in pupil count due to the COVID-19 pandemic.
- State Aid Revenue – this budget is prepared based upon the state holding us harmless in funding due to the COVID-19 pandemic. At this time, we do not have a solid timeline for the passage of the state’s budget. Early forecasts show the School Aid Fund down \$1.5 billion due to COVID-19. Our assumption in this budget is that the federal government will help supplement the deficit at the state level. Recommended assumptions include:
 - The per-pupil foundation allowance will stay flat with the 2019-20 per pupil which is \$8,111.
 - At-Risk Section 31A – we have not seen a budget to know what the allocation may be for the 2020-21 school year. We do believe that we will see the deduct we received in the 2019-20 school year return. This is estimated to net an increase of approximately \$56,000. 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 \$49,000 – continued at same level as 2019-20.
 - Section 147 pension funding of nearly \$3.1 million – more detail below. The Governor, Senate, and House all agree increase section 147a funding to help districts deal with a base pension rate increase from 27.5% to 28.21%. This is projected to yield over \$250,000 to help offset nearly \$270,000 in increased expenditures.
 - Special education expenditure reimbursement – continued at the same level as 2019-20. This nets the district approximately \$131,000 in additional funding to help offset additional special education expenses not reimbursed.
- MPERS pension expenditures and state funding assumptions include:
 - The base pension rate will increase from 27.5% to 28.21%, and defined contribution costs will continue to increase as new employees participate in new state plans with higher rates. This base rate increase will increase expenditures by nearly \$270,000 in 2020-21.
 - The total projected pension rate is approximately 41.01%, up from about 40.3% in 2019-20. Section 147c expenditures are projected at 12.7%, the same rate as 2019-20.

- Section 147 MPSERS funding – we do not expect 147a funding to increase but remain at the same rate as 2019-20, we expect 147c funding to continue at current levels.
- Section 147c funding is projected to continue at approximately \$2,400,000, the same level as 2019-20. This equates to about 12.7% of projected payroll costs for 2020-21, and about \$667 per pupil.
- Section 147e is currently projected at \$41,000. This was implemented in 2017-18 to help districts deal with increased defined contribution costs for new employees and has been continued.
- Total projected pension expenditures are slightly over \$7.5 million, down slightly from last year's total of nearly \$7.7 million. This represents over 19% of general fund expenditures.
- Grant Revenue Assumptions:
 - Title I-A – The projected grant budget for 2020-21 is approximately \$423,000, a decrease of approximately \$104,000 from 2019-20. Initial allocations from MDE are always made conservatively, and the final grant award will likely be known in fall 2020, after school starts. We are hoping that the final allocation will come in much higher. We will continue the plan implemented in 2019-20 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 – Our initial allocation for 2020-21 is approximately \$100,000, a decline of approximately \$16,000 compared to the 2019-20 amount. 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.
 - Title III – This was a new grant source in 2015-16, and is projected to continue, with a 2020-21 allocation of approximately \$600.
 - Title IV – This was a new grant source in 2017-18, and is projected to continue. The projected 2020-21 allocation is about \$34,000, a slight increase from last year's \$33,000. The preliminary budget for this grant will address certain professional development needs.
 - Indian Ed – This grant is expected to continue, with an allocation of approximately \$25,000. This grant will continue to provide supplementary tutoring services to students.
 - IDEA – Per-student allocations passed through MAISD are projected to be very similar to 2019-20. Slight staffing and other cost adjustments have been made in the initial 2020-21 budget. The four-district NSU consortium will continue in 2020-21. The total projected revenue available among three IDEA grants is approximately \$1,350,000, a slight decrease from 2019-20 levels.
 - State of Michigan Section 35 Early Literacy – projected at approximately \$49,000. This allocation will likely be finalized in fall 2020, after school starts. The District has used this grant to help pay for a portion of reading specialist positions as well as funding MEC tutors at the elementary level.
- Staffing and compensation – employee wages and benefits account for 82.2% of the initial 2020-21 budget. The R-PEA and OPPA contracts are settled for the 2020-21 school year. The MTFs contract is currently under negotiations. Major staffing assumptions include:
 - Salary increases for teaching staff per the terms of the 2018-2021 R-PEA master agreement, the 2018-2021 R-P OPPA master agreement. The results of the MTFs contract are yet to be known.
 - Increased health insurance caps at a rate of 2% district-wide, as allowed by Public Act 152 of 2011.
 - Teaching staff reduction of approximately 4.5 FTE, with reductions made by attrition. This matches current staffing projections as of the date of the budget hearing.
 - No other staffing cost increases unless contracts were already settled prior to the preparation of this initial budget.
- Total salaries and wages for the District are projected at about \$18.41 million, or about 47.0% of our total general fund expenditures.
- Insurance benefits – insurance costs are projected to increase by 2%, or the allowable percentage increase under PA 152. Total insurance benefits are projected at about \$4.3 million, or about 10.9% of general fund expenditures.
- Updated allocations for other major contracts and district curriculum and operational needs, have resulted in slight changes in other areas of the budget compared to 2019-20 amounts.

This proposed budget factors all assumptions above and includes total revenue of approximately \$38.5 million in revenue and \$39.2 million in expenditures, for a projected spending deficit of \$695,000. The estimated beginning fund balance for 2020-21 is approximately \$3.41 million, or 8.7% of 2019-20 expenditures, and this initial budget will leave a fund balance of approximately \$2.71 million at the conclusion of the year, or 6.9% of projected 2020-21 expenditures.

2020-21 Food Service Fund Initial Budget:

This comparative worksheet and budget resolution establish our 2020-21 food service fund budget. The budget has been prepared using the assumption of continuing a contract with our third party, SFE. The main assumptions for the 2020-21 budget are:

- A slight decrease in revenue compared to 2019-20. The decrease is based upon the assumption that we feed students traditionally versus the Emergency Feeding schedule due to the COVID-19 pandemic.
- Updated known staffing adjustments. There are not figures for salary increases due to the MTFs contract under negotiations.
- Food costs are projected to decrease compared to 2019-20 due to the assumption of normal feedings continuing versus Emergency Feeding.
- Support, operations, and administration costs are slightly smaller than 2019-20 costs. This is due to the shift of fees moving to a management company.
- Allocations for equipment replacement and indirect cost recovery are lower in the recommended budget in comparison to 2019-20 levels.
- Once again the food service fund will be able to contribute indirect cost recovery to the general fund. This recovery is estimated at \$30,000. The deduction is due to the \$25,000 rule when calculating indirect costs and using a third party contractor.

This proposed budget factors all assumptions above and includes approximately \$1.42 million in revenue and \$1.42 million in expenditures, for a projected spending surplus of \$1,200. The projected beginning fund balance for 2019-20 is approximately \$169,500, and this recommended budget will leave an estimated fund balance of \$4,000 at the conclusion of the 2020-21 year.

2020-21 Technology and Security Fund Initial Budget:

This budget resolution establishes the technology and security fund budget for 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 will receive property tax receipts passed through Muskegon Area ISD, with the bulk of the funds coming during winter tax collections. The main assumptions for the 2020-21 budget are:

- Estimated revenue from tax collections passed through MAISD: about \$687,000, a slight increase from 2019-20.
- The third annual payment on the Macatawa Bank financing of the 2017-18 Lockout security and lighting project. This note will be paid back over 5 years.
- Continued support of district security positions including our police liaison officer contract with Muskegon Township.
- Continued support of software licenses.
- Continued replacement of classroom short-throw projectors originally purchased in the 2010 Bond.
- Replacement of desktop computers for offices and high school labs.
- Allocated funds for continued security upgrades district-wide.
- A large Chromebook purchase to promote remote learning is expected.

This proposed budget includes total revenue of approximately \$687,000, and expenditures of approximately \$725,000. With the projected beginning fund balance of approximately \$51,000, this would leave an ending fund balance of approximately \$13,000 at the end of the 2020-21 year.

2020-21 School Activity Fund Initial Budget:

This budget resolution establishes the initial School Activity Fund budget on the District's books. This is a response to the clarifications offered by GASB Statement 84. Previously, these funds, also known as internal funds or fundraising accounts, have been accounted for in the District's fiduciary fund. They no longer meet this requirement, so administration is recommending establishing a new special revenue fund (fund 29) to account for them. One of the requirements of a special revenue fund is passage of a budget. This resolution provides estimated annual totals based upon the past several years of activity.

2020-21 Debt Retirement Fund Information:

This debt funds schedule is provided for informational purposes, and the board is not required to adopt an official budget for these funds. With passage of this budget resolution, Reeths-Puffer Schools will levy 8.75 mills for debt retirement purposes, the same rate at which the 2019-20 collections were levied. An annual recalculation is required by Public Act 437 and the District's participation in the School Loan Revolving Fund (SLRF). Property values have increased by 3.83% for 2020-21. In addition, the District issued four bond refunding issues in 2015-16, 2016-17 and 2019-20, totaling nearly \$75 million, to bring long-term costs down significantly. The positive impact of those changes be felt for years to come, as they will allow the District to lower taxes for Reeths-Puffer taxpayers and still meet compliance with our mandatory loan repayment date (in the year 2033) for the SLRF.

2020-21 State Aid Anticipation Note cash flow borrowing:

Using the initial proposed budget for 2019-20, the District will need to borrow for cash flow purposes, as we have for the past several years. Due to the unique situation of the COVID-19 pandemic and the issue of funding, the resolution will be presented for borrowing during the July 2020 meeting.

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, MPSERS 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 Initial Budget

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	\$ 2,811,940
Received from Other Districts	1,480,188
State Sources	32,019,061
Federal Sources	2,099,555
Incoming Transfers & Other Transactions	95,000
Total Revenue	<u>38,505,744</u>
Estimated Fund Balance available, July 1	3,412,965
Total Available Funds	<u><u>\$ 41,918,709</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	\$ 18,775,830
Added Needs	5,452,471
Support Services	
Pupil	3,287,081
Instructional Staff	1,616,916
General Administration	872,121
School Administration	2,351,507
Business Services	559,213
Operations & Maintenance	2,818,885
Pupil Transportation	1,798,294
Central	561,023
Athletics	918,612
Community Services	49,995
Outgoing Transfers & Other	139,186
Total Appropriated	<u><u>\$ 39,201,135</u></u>

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

	2017-18 Audited Final	2018-19 Audited Final	2019-20 Amendment #2 June 29, 2020	2020-21 Initial June 29, 2020
Revenue:				
Local Sources				
Local Revenue	\$ 2,934,772	\$ 3,139,894	\$ 2,803,813	\$ 2,811,940
Received from other Districts	1,727,887	1,681,231	2,149,979	1,480,188
State Sources	32,141,757	31,824,024	31,920,851	32,019,061
Federal Sources	2,009,089	2,059,804	2,060,938	2,099,555
Incoming Transfers & Other Sources	108,073	81,493	30,800	95,000
 Total Revenues	 \$ 38,921,577	 \$ 38,786,446	 \$ 38,966,381	 \$ 38,505,744
Expenditures:				
Instruction				
Basic Instruction	\$ 19,102,543	\$ 19,065,276	\$ 19,013,790	\$ 18,775,830
Added Needs Instruction	5,509,168	5,446,769	5,382,403	5,452,471
Support Services				
Pupil Support	3,192,914	3,186,495	3,367,509	3,287,081
Instructional Staff Support	1,497,424	1,521,575	1,553,278	1,616,916
General Administration	760,320	720,668	719,632	872,121
School Administration	2,177,677	2,324,551	2,418,335	2,351,507
Business Services	619,462	631,231	601,957	559,213
Operations & Maintenance	2,767,676	2,941,905	2,782,314	2,818,885
Pupil Transportation	1,741,812	1,616,116	1,551,197	1,798,294
Central Support (Tech, HR)	509,559	466,206	578,392	561,023
Athletics	812,868	865,680	958,195	918,612
Community Services	35,148	39,210	40,884	49,995
Interfund & Other Financing Uses	139,545	139,546	138,624	139,186
 Total Expenditures	 \$ 38,866,117	 \$ 38,965,228	 \$ 39,106,510	 \$ 39,201,135
 Projected surplus (deficit)	 \$ 55,461	 \$ (178,782)	 \$ (140,129)	 \$ (695,391)
 Fund Balance, July 1	 \$ 3,676,416	 \$ 3,731,877	 \$ 3,553,095	 \$ 3,412,965
 Fund Balance, June 30	 \$ 3,731,877	 \$ 3,553,095	 \$ 3,412,965	 \$ 2,717,574
 Percentage of Annual Expenditures	 9.6%	 9.1%	 8.7%	 6.9%

Reeths-Puffer Schools
General Appropriations Act – Food Service Fund
2020-21 Initial Budget

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, 2021 is:

Revenue:	
Local	\$ 419,440
State	55,945
Federal	943,500
Other	-
Total Revenue	<u>\$ 1,418,885</u>
Estimated Fund Balance available, July 1	2,726
Total Available Funds	<u><u>\$ 1,421,611</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	\$ 4,100
Operations	7,700
Transportation	6,000
Food Service	1,369,897
Interfund Transfers	30,000
Total Appropriated	<u><u>\$ 1,417,697</u></u>

Reeths-Puffer Schools
Food Service Fund
2020-21 Initial Budget

	2017-18 Audited	2018-19 Audited	2019-20 Amendment #2 June 29, 2020	2020-21 Initial June 29, 2020
Revenue				
Local	\$ 379,874	\$ 357,348	\$ 303,896	\$ 419,440
State	46,074	53,193	55,945	55,945
Federal	893,143	860,414	1,159,685	943,500
Total revenues	\$ 1,319,091	\$ 1,270,955	\$ 1,519,526	\$ 1,418,885
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	3,605	6,000
Food Service				
Salaries	382,595	396,657	404,405	390,550
Benefits	247,063	250,414	252,413	274,900
Purchased Services	20,654	13,671	322,161	127,213
Supplies	35,737	35,175	35,000	35,000
Food and Milk	539,415	513,163	511,872	510,234
Capital Outlay	21,360	15,766	73,255	15,000
Other	18,900	20,571	15,918	17,000
Interfund Transfers				
General Fund Indirect	68,038	76,089	60,000	30,000
Total expenditures	\$ 1,343,481	\$ 1,335,045	\$ 1,686,329	\$ 1,417,697
Projected surplus (deficit)	\$ (24,390)	\$ (64,090)	\$ (166,803)	\$ 1,188
Fund Balance, July 1	\$ 258,009	\$ 233,619	\$ 169,529	\$ 2,726
Fund Balance, June 30	\$ 233,619	\$ 169,529	\$ 2,726	\$ 3,914

Reeths-Puffer Schools
General Appropriations Act – Technology and Security Fund
2020-21 Initial Budget

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, 2021 is:

Revenue:	
Local - Received from Other Districts	\$ 687,000
Other Financing Sources	-
Total Revenue	<u>687,000</u>
Estimated Fund Balance available, July 1	50,790
Total Available Funds	<u><u>\$ 737,790</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	190,000
Operations & Security	48,166
Central Support (Tech, HR)	325,000
Debt Service	101,200
Total Appropriated	<u><u>\$ 724,886</u></u>

Reeths-Puffer Schools
Technology and Security Fund
2020-21 Initial Budget

	2017-18 Audited Final	2018-19 Audited Final	2019-20 Amendment #2 June 29, 2020	2020-21 Initial June 29, 2020
Revenue				
Local - Received from Other Districts	\$ 635,718	\$ 671,255	\$ 650,000	\$ 687,000
State	-	-	-	-
Other Financing Sources	453,784	161,659	151,906	-
Total revenues	\$ 1,089,502	\$ 832,914	\$ 801,906	\$ 687,000
Expenditures				
Support Services				
Pupil Support	\$ 53,222	\$ 55,256	\$ 60,520	\$ 60,520
Instructional Staff Support	385,877	569,545	190,250	190,000
Operations & Security	494,907	159,148	48,166	48,166
Central Support (Tech, HR)	90,334	190,375	407,614	325,000
Debt Service	5,625	101,171	101,200	101,200
Total expenditures	\$ 1,029,965	\$ 1,075,495	\$ 807,750	\$ 724,886
Projected surplus (deficit)	\$ 59,537	\$ (242,581)	\$ (5,844)	\$ (37,886)
Fund Balance, July 1	\$ 238,668	\$ 298,205	\$ 56,634	\$ 50,790
Fund Balance, June 30	\$ 298,205	\$ 55,624	\$ 50,790	\$ 12,904

Reeths-Puffer Schools
General Appropriations Act – School Activity Fund
2020-21 Initial Budget

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, 2021 is:

Revenue:		
Local		\$ 710,000
Total Revenue		<u>\$ 710,000</u>
Estimated Fund Balance available, July 1		430,000
Total Available Funds		<u><u>\$ 1,140,000</u></u>

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		\$ 710,000
Total Appropriated		<u><u>\$ 710,000</u></u>

**Reeths-Puffer Schools
School Activity Fund
2020-21 Initial Budget**

	2019-20 Amendment #2 June 29, 2020	2020-21 Initial June 17, 2019
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

BE IT FURTHER RESOLVED, that the Board of Education declares the millage rate as follows: 18.0 mills of ad valorem property taxes on non-principal residence properties (non-homestead), the revenue from which will be used in district operations, and 8.75 mills of ad valorem property taxes on all classes of property, the revenue from which will be used for debt retirement for the 2019-20 fiscal year.

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 July 1, 2020.

Reeths-Puffer Schools
General Appropriations Act – Debt Service Funds
2020-21 Information

The total revenue and unappropriated fund balance estimated to be available for appropriations in the Debt Service Funds of the Reeths-Puffer Schools for the fiscal year ending June 30, 2021 is:

Revenue:		
Local Property Taxes	\$	5,827,500
Interest, Tax Credits, and Other		137,000
School Bond Loan Fund		6,902,000
Total Revenue	\$	<u>12,866,500</u>
Estimated Fund Balance, July 1	\$	596,286
Total Available Funds	\$	<u><u>13,462,786</u></u>

The total estimated expenditures for the Debt Service Funds, including their amounts and purposes, are set forth below:

Expenditures:		
Principal	\$	9,000,589
Interest		4,095,650
Fees		3,000
School Loan Revolving Fund Repayment		-
Total Appropriated	\$	<u><u>13,099,239</u></u>

The Superintendent and Director of Finance are charged with the general supervision and execution of the above identified revenues and expenditures.

This information is effective July 1, 2020.

Supporting financial information:

**Reeths-Puffer Schools
Statement of Revenues, Expenditures, and Other Changes in Fund Balance
2020-21 Initial Budget**

	2017-18 Audited Final		2018-19 Audited Final		2019-20 Amendment #2 June 29, 2020		2020-21 Initial 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>	<u>Amount</u>	<u>Percent of Total</u>
Revenue:								
Local Sources								
Local Revenue	\$ 2,934,772	7.5%	\$ 3,139,894	8.1%	\$ 2,803,813	7.2%	\$ 2,811,940	7.3%
Received from other Districts	1,727,887	4.4%	1,681,231	4.3%	2,149,979	5.5%	1,480,188	3.8%
State Sources	32,141,757	82.6%	31,824,024	82.0%	31,920,851	81.9%	32,019,061	83.2%
Federal Sources	2,009,089	5.2%	2,059,804	5.3%	2,060,938	5.3%	2,099,555	5.5%
Incoming Transfers & Other Sources	108,073	0.3%	81,493	0.2%	30,800	0.1%	95,000	0.2%
Total Revenues	\$38,921,577	100.0%	\$38,786,446	100.0%	\$38,966,381	100.0%	\$38,505,744	100.0%
Expenditures:								
Instruction								
Basic Instruction	\$19,102,543	49.1%	\$19,065,276	48.9%	\$19,013,790	48.6%	\$18,775,830	47.9%
Added Needs Instruction	5,509,168	14.2%	5,446,769	14.0%	5,382,403	13.8%	5,452,471	13.9%
Support Services								
Pupil Support	3,192,914	8.2%	3,186,495	8.2%	3,367,509	8.6%	3,287,081	8.4%
Instructional Staff Support	1,497,424	3.9%	1,521,575	3.9%	1,553,278	4.0%	1,616,916	4.1%
General Administration	760,320	2.0%	720,668	1.8%	719,632	1.8%	872,121	2.2%
School Administration	2,177,677	5.6%	2,324,551	6.0%	2,418,335	6.2%	2,351,507	6.0%
Business Services	619,462	1.6%	631,231	1.6%	601,957	1.5%	559,213	1.4%
Operations & Maintenance	2,767,676	7.1%	2,941,905	7.6%	2,782,314	7.1%	2,818,885	7.2%
Pupil Transportation	1,741,812	4.5%	1,616,116	4.1%	1,551,197	4.0%	1,798,294	4.6%
Central Support (Tech, HR)	509,559	1.3%	466,206	1.2%	578,392	1.5%	561,023	1.4%
Athletics	812,868	2.1%	865,680	2.2%	958,195	2.5%	918,612	2.3%
Community Services	35,148	0.1%	39,210	0.1%	40,884	0.1%	49,995	0.1%
Interfund & Other Financing Uses	139,545	0.4%	139,546	0.4%	138,624	0.4%	139,186	0.4%
Total Expenditures	\$38,866,117	100.0%	\$38,965,228	100.0%	\$39,106,510	100.0%	\$39,201,135	100.0%
Projected surplus (deficit)	\$ 55,461	0.1%	\$ (178,782)	-0.5%	\$ (140,129)	-0.4%	\$ (695,391)	-1.8%
Fund Balance, July 1	\$ 3,676,416	9.4%	\$ 3,731,877	9.5%	\$ 3,553,095	9.0%	\$ 3,412,965	8.6%
Fund Balance, June 30	\$ 3,731,877	9.6%	\$ 3,553,095	9.1%	\$ 3,412,965	8.7%	\$ 2,717,574	6.9%

<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	\$18,770,959	48.30%	\$18,604,631	47.75%	\$18,829,286	48.15%	\$18,413,058	46.97%
Benefits	13,356,453	34.37%	13,266,295	34.05%	13,677,854	34.98%	13,822,452	35.26%
Purchased Services	3,942,750	10.14%	4,113,484	10.56%	4,001,101	10.23%	4,173,925	10.65%
Supplies	1,365,378	3.51%	1,498,649	3.85%	1,311,963	3.35%	1,443,668	3.68%
Capital Outlay	100,012	0.26%	93,828	0.24%	26,768	0.07%	77,733	0.20%
Other	1,330,565	3.42%	1,388,341	3.56%	1,259,539	3.22%	1,270,299	3.24%
Total Expenditures	\$38,866,117	100.0%	\$38,965,228	100.0%	\$39,106,510	100.0%	\$39,201,135	100.0%

Reeths-Puffer Schools
Statement of Revenues, Expenditures, and Fund Balance
2020-21 Initial Budget

	2017-18 Audited Final	2018-19 Audited Final	2019-20 Amendment #2 June 29, 2020	2020-21 Initial June 29, 2020
Revenue:				
Local Sources				
Local Revenue				
Property taxes	\$ 2,640,012	\$ 2,824,280	\$ 2,577,000	\$ 2,577,000
Investment earnings	48,213	78,724	50,000	50,000
Athletics	139,700	140,691	114,077	133,200
Charges for services	41,478	26,467	32,000	10,000
Other	65,369	69,724	30,736	41,740
Total Local Sources	\$ 2,934,772	\$ 3,139,886	\$ 2,803,813	\$ 2,811,940
Received from other Districts				
Act 18 and Inter-District	\$ 1,554,006	\$ 1,431,614	\$ 1,941,994	\$ 1,267,188
Medicaid	167,880	243,071	205,985	206,000
Other	6,001	6,546	2,000	7,000
Total Received from Other Districts	\$ 1,727,887	\$ 1,681,231	\$ 2,149,979	\$ 1,480,188
State Sources				
Foundation Allowance	\$ 25,483,609	\$ 25,353,183	\$ 25,297,128	\$ 25,297,147
Grants	6,644,581	6,457,300	6,613,383	6,711,574
Other	13,567	13,541	10,340	10,340
Total State Revenue	\$ 32,141,757	\$ 31,824,024	\$ 31,920,851	\$ 32,019,061
Federal Sources				
Title grants	\$ 681,073	\$ 706,411	\$ 673,066	\$ 676,567
IDEA grants	1,301,887	1,325,361	1,353,839	1,388,748
Other	26,129	28,032	34,033	34,240
Total Federal Revenue	\$ 2,009,089	\$ 2,059,804	\$ 2,060,938	\$ 2,099,555
Incoming Transfers & Other Sources				
Prior period adjustments	\$ -	\$ -	\$ -	\$ 1,000
Food Service Indirect	68,038	76,089	25,000	89,000
Other	40,035	5,404	5,800	5,000
Total Incoming Transfers & Other Sources	\$ 108,073	\$ 81,493	\$ 30,800	\$ 95,000
Total Revenues	\$ 38,921,577	\$ 38,786,438	\$ 38,966,381	\$ 38,505,744
Expenditures:				
Instruction				
Basic Instruction				
Elementary (111)				
Salaries and wages	\$ 5,487,229	\$ 5,642,475	\$ 5,702,982	\$ 5,597,626
Benefits	4,054,247	4,170,638	4,310,139	4,341,064
Purchased Services	165,395	259,105	185,750	125,575
Supplies	109,077	190,240	155,207	206,241
Capital Outlay	34,061	7,013	10,000	7,050
Other	1,448	1,840	1,390	2,566
Total Elementary	\$ 9,851,455	\$ 10,271,311	\$ 10,365,468	\$ 10,280,122

	2017-18 Audited Final	2018-19 Audited Final	2019-20 Amendment #2 June 29, 2020	2020-21 Initial June 29, 2020
Middle School (112)				
Salaries and wages	\$ 1,511,905	\$ 1,565,665	\$ 1,615,492	\$ 1,543,807
Benefits	1,088,972	1,099,765	1,131,138	1,144,420
Purchased Services	60,057	51,411	47,780	45,469
Supplies	39,841	43,237	27,725	54,412
Capital Outlay	-	-	-	-
Other	-	714	-	-
Total Middle School	\$ 2,700,774	\$ 2,760,793	\$ 2,822,135	\$ 2,788,108
High School (113)				
Salaries and wages	\$ 3,474,463	\$ 3,112,539	\$ 3,051,550	\$ 2,793,093
Benefits	2,494,341	2,331,289	2,239,404	2,332,727
Purchased Services	241,831	241,209	243,500	255,679
Supplies	37,379	67,302	53,600	73,136
Capital Outlay	18,850	17,935	8,768	8,283
Other	278,847	260,731	223,055	241,117
Total High School	\$ 6,545,710	\$ 6,031,006	\$ 5,819,877	\$ 5,704,036
Summer School (119)				
Salaries and wages	\$ 2,948	\$ 1,702	\$ 3,300	\$ 2,340
Benefits	1,373	604	2,910	1,124
Purchased Services	282	(142)	100	100
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Summer School	\$ 4,603	\$ 2,164	\$ 6,310	\$ 3,564
Total Basic Instruction	\$ 19,102,543	\$ 19,065,274	\$ 19,013,790	\$ 18,775,830
Added Needs Instruction				
Special Education (122)				
Salaries and wages	\$ 2,268,018	\$ 2,192,395	\$ 2,220,995	\$ 2,214,017
Benefits	1,523,700	1,442,070	1,497,977	1,457,084
Purchased Services	105,394	192,042	132,715	105,636
Supplies	37,822	40,840	59,759	48,338
Capital Outlay	-	-	-	-
Other	625,771	645,488	604,192	610,000
Total Special Education	\$ 4,560,704	\$ 4,512,836	\$ 4,515,638	\$ 4,435,076
Compensatory Education (125)				
Salaries and wages	\$ 523,162	\$ 512,462	\$ 456,073	\$ 543,988
Benefits	378,934	380,419	353,065	409,703
Purchased Services	40,572	34,887	46,568	55,389
Supplies	5,795	6,161	11,060	8,315
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Compensatory Education	\$ 948,464	\$ 933,929	\$ 866,766	\$ 1,017,395
Total Added Needs Instruction	\$ 5,509,168	\$ 5,446,765	\$ 5,382,403	\$ 5,452,471
Support Services				

	2017-18 Audited Final	2018-19 Audited Final	2019-20 Amendment #2 June 29, 2020	2020-21 Initial June 29, 2020
Pupil Support				
Truancy/Attendance (211)				
Salaries and wages	\$ 50,600	\$ -	\$ -	\$ -
Benefits	39,352	3,201	73	3,088
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Truancy/Attendance	\$ 89,952	\$ 3,201	\$ 73	\$ 3,088
Guidance Services (212)				
Salaries and wages	\$ 371,717	\$ 384,014	\$ 390,838	\$ 390,838
Benefits	259,542	266,474	288,758	282,958
Purchased Services	-	-	-	-
Supplies	-	-	-	312
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Guidance Services	\$ 631,259	\$ 650,488	\$ 679,596	\$ 674,108
Health Services (213)				
Salaries and wages	\$ 220,836	\$ 230,289	\$ 252,415	\$ 228,668
Benefits	160,239	162,788	176,570	157,981
Purchased Services	6,607	5,988	43,100	10,000
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Health Services	\$ 387,682	\$ 399,065	\$ 472,085	\$ 396,649
Psychological Services (214)				
Salaries and wages	\$ 177,041	\$ 185,523	\$ 190,553	\$ 190,575
Benefits	110,463	116,401	122,719	123,666
Purchased Services	149	136	2,750	2,750
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Psychological Services	\$ 287,653	\$ 302,060	\$ 316,023	\$ 316,990
Speech Services (215)				
Salaries and wages	\$ 470,073	\$ 449,605	\$ 461,779	\$ 461,757
Benefits	330,117	315,487	335,450	335,789
Purchased Services	501	766	2,256	2,256
Supplies	-	-	-	1,425
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Speech Services	\$ 800,692	\$ 765,858	\$ 799,485	\$ 801,227
Social Work Services (216)				
Salaries and wages	\$ 309,111	\$ 342,345	\$ 348,595	\$ 349,281
Benefits	219,658	248,486	259,122	259,573
Purchased Services	291	285	1,677	1,677
Supplies	-	-	1,140	1,140

	2017-18 Audited Final	2018-19 Audited Final	2019-20 Amendment #2 June 29, 2020	2020-21 Initial June 29, 2020
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Social Work Services	\$ 529,060	\$ 591,116	\$ 610,534	\$ 611,671
Teacher Consultant (218)				
Salaries and wages	\$ (0)	\$ -	\$ -	\$ -
Benefits	3,322	-	-	-
Purchased Services	144	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Teacher Consultant	\$ 3,466	\$ -	\$ -	\$ -
Other Pupil Support (219)				
Salaries and wages	\$ 282,226	\$ 280,783	\$ 279,255	\$ 282,696
Benefits	175,175	182,579	197,664	186,652
Purchased Services	5,749	7,517	10,000	10,000
Supplies	-	3,820	2,795	4,000
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Other Pupil Support	\$ 463,150	\$ 474,699	\$ 489,714	\$ 483,348
Total Pupil Support	\$ 3,192,914	\$ 3,186,487	\$ 3,367,509	\$ 3,287,081
Instructional Staff Support				
Improvement of Instruction (221)				
Salaries and wages	\$ 373,532	\$ 370,548	\$ 373,415	\$ 387,824
Benefits	247,530	237,446	260,791	260,851
Purchased Services	102,136	128,964	110,375	147,092
Supplies	24,080	9,312	11,596	3,613
Capital Outlay	-	-	-	-
Other	7,902	7,103	15,308	12,108
Total Improvement of Instruction	\$ 755,180	\$ 753,373	\$ 771,485	\$ 811,488
Media Services (222)				
Salaries and wages	\$ 118,241	\$ 130,388	\$ 132,697	\$ 128,821
Benefits	70,268	78,959	70,401	78,016
Purchased Services	598	-	100	3,709
Supplies	1,470	2,334	4,975	4,305
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Media Services	\$ 190,576	\$ 211,681	\$ 208,173	\$ 214,851
Instructional Technology (225)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	6,000	-	-	6,000
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Instructional Technology	\$ 6,000	\$ -	\$ -	\$ 6,000

	2017-18 Audited Final	2018-19 Audited Final	2019-20 Amendment #2 June 29, 2020	2020-21 Initial June 29, 2020
Direction of Instruction (226)				
Salaries and wages	\$ 306,313	\$ 313,552	\$ 314,826	\$ 320,126
Benefits	229,414	239,754	253,378	257,768
Purchased Services	-	200	55	2,000
Supplies	1,626	290	500	3,121
Capital Outlay	-	-	-	-
Other	8,316	2,723	4,860	1,561
Total Direction of Instruction	\$ 545,668	\$ 556,520	\$ 573,620	\$ 584,576
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	\$ 1,553,278	\$ 1,616,916
General Administration				
Board of Education (231)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	52,708	66,137	47,073	55,108
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	16,082	14,780	17,600	11,500
Total Board of Education	\$ 68,790	\$ 80,917	\$ 64,673	\$ 66,608
Executive Administration (232)				
Salaries and wages	\$ 353,272	\$ 357,460	\$ 374,200	\$ 366,500
Benefits	216,589	216,306	231,409	232,761
Purchased Services	107,377	35,046	28,000	172,602
Supplies	289	870	650	650
Capital Outlay	-	-	-	-
Other	14,004	30,068	20,700	33,000
Total Executive Administration	\$ 691,531	\$ 639,750	\$ 654,959	\$ 805,513
Total General Administration	\$ 760,320	\$ 720,668	\$ 719,632	\$ 872,121
School Administration				
Principal's Office (241)				
Salaries and wages	\$ 1,165,225	\$ 1,286,335	\$ 1,316,783	\$ 1,235,171
Benefits	884,275	925,502	980,491	982,307
Purchased Services	31,783	32,348	42,250	45,957
Supplies	7,645	7,822	6,725	8,161
Capital Outlay	-	3,900	-	3,900
Other	13,749	13,648	17,085	21,011
Total Principal's Office	\$ 2,102,677	\$ 2,269,555	\$ 2,363,335	\$ 2,296,507

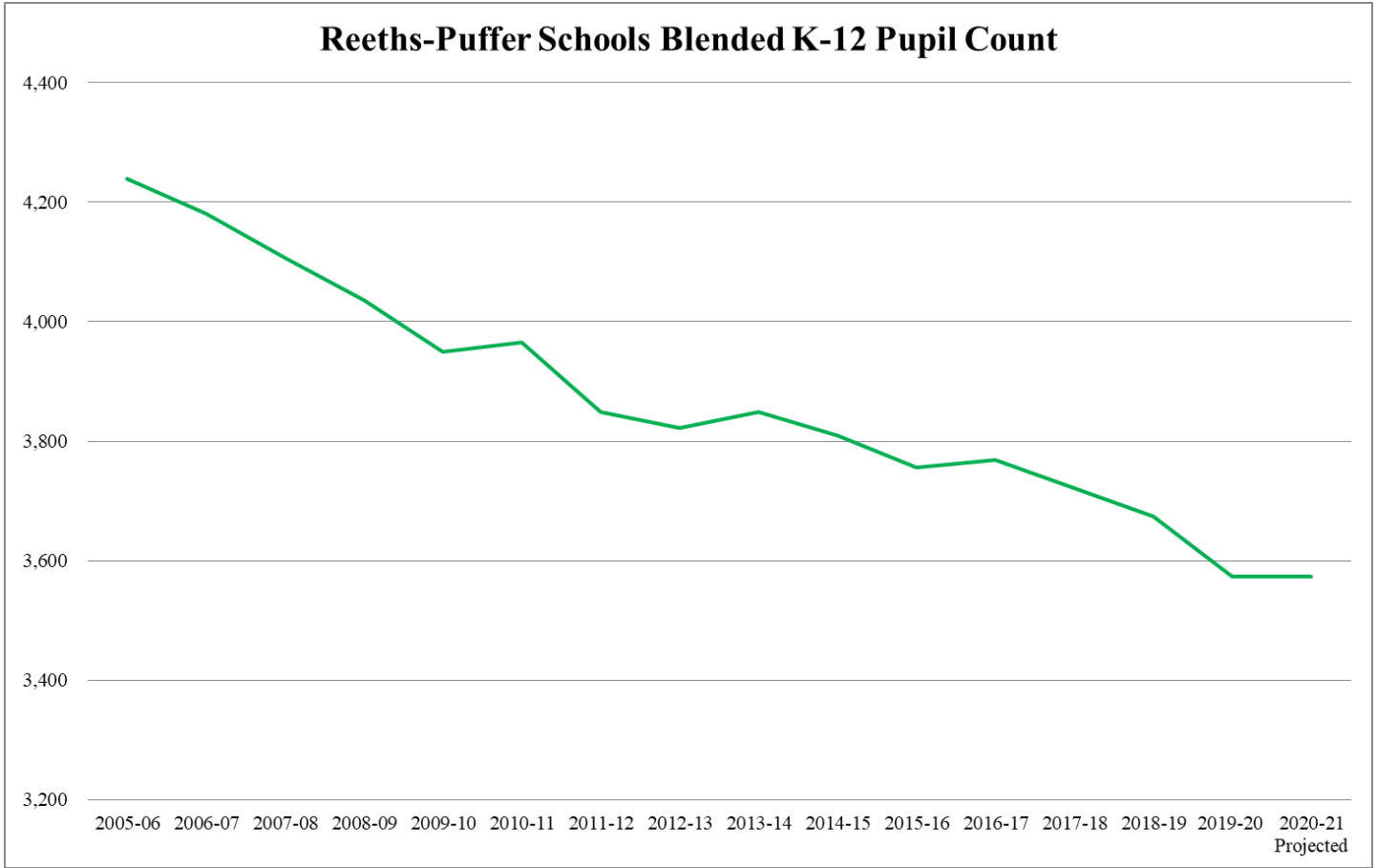
	2017-18 Audited Final	2018-19 Audited Final	2019-20 Amendment #2 June 29, 2020	2020-21 Initial June 29, 2020
Other School Administration (249)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	75,000	55,000	55,000	55,000
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Other School Administration	\$ 75,000	\$ 55,000	\$ 55,000	\$ 55,000
Total School Administration	\$ 2,177,677	\$ 2,324,555	\$ 2,418,335	\$ 2,351,507
Business Services				
Fiscal Services (252)				
Salaries and wages	\$ 252,403	\$ 231,395	\$ 220,000	\$ 215,000
Benefits	167,707	153,458	162,107	162,213
Purchased Services	11,838	13,606	8,850	12,500
Supplies	1,723	1,928	700	1,000
Capital Outlay	-	-	-	-
Other	18,707	2,638	2,000	1,500
Total Fiscal Services	\$ 452,378	\$ 403,026	\$ 393,657	\$ 392,213
Internal Services (257)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	12,203	8,488	9,800	6,000
Supplies	(5,993)	4,608	30,000	10,000
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Internal Services	\$ 6,209	\$ 13,096	\$ 39,800	\$ 16,000
Other Business Services (259)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	25,000	25,000	32,000	25,000
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	135,875	190,109	136,500	126,000
Total Other Business Services	\$ 160,875	\$ 215,109	\$ 168,500	\$ 151,000
Total Business Services	\$ 619,462	\$ 631,231	\$ 601,957	\$ 559,213
Operations & Maintenance				
Operations (261)				
Salaries and wages	\$ 360,403	\$ 367,302	\$ 384,904	\$ 384,861
Benefits	272,719	283,153	308,307	300,806
Purchased Services	1,327,249	1,373,468	1,331,203	1,332,973
Supplies	768,189	832,481	712,950	710,445
Capital Outlay	34,966	51,026	6,000	51,500
Other	4,151	2,924	7,400	3,250

	2017-18 Audited Final	2018-19 Audited Final	2019-20 Amendment #2 June 29, 2020	2020-21 Initial June 29, 2020
Total Operations	\$ 2,767,676	\$ 2,910,354	\$ 2,750,764	\$ 2,783,835
Security Services (266)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	31,550	31,550	35,050
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Security Services	\$ -	\$ 31,550	\$ 31,550	\$ 35,050
Total Operations & Maintenance	\$ 2,767,676	\$ 2,941,904	\$ 2,782,314	\$ 2,818,885
Pupil Transportation (271)				
Salaries and wages	\$ 100,184	\$ 55,877	\$ 58,400	\$ 93,565
Benefits	61,645	44,024	48,721	69,485
Purchased Services	1,304,207	1,283,946	1,290,076	1,393,744
Supplies	275,162	232,267	154,000	241,500
Capital Outlay	-	-	-	-
Other	615	-	-	-
Total Pupil Transportation	\$ 1,741,812	\$ 1,616,114	\$ 1,551,197	\$ 1,798,294
Central Support				
Communication Services (282)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	71,980	77,708	76,715	81,044
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Communication Services	\$ 71,980	\$ 77,708	\$ 76,715	\$ 81,044
Human Resources (283)				
Salaries and wages	\$ 8,422	\$ 8,590	\$ -	\$ -
Benefits	12,162	11,219	8,450	5,530
Purchased Services	10,491	42,847	8,755	16,250
Supplies	1,153	775	-	1,500
Capital Outlay	-	-	-	-
Other	3,173	7,650	1,560	10,000
Total Human Resources	\$ 35,400	\$ 71,082	\$ 18,765	\$ 33,280
Technology (284)				
Salaries and wages	\$ 173,596	\$ 136,151	\$ 173,900	\$ 173,900
Benefits	126,215	108,091	137,696	136,906
Purchased Services	63,845	31,704	119,028	70,100
Supplies	159	265	400	405
Capital Outlay	6,804	6,194	2,000	7,000
Other	3,030	7,329	16,000	21,500
Total Technology	\$ 373,649	\$ 289,734	\$ 449,024	\$ 409,811
Other Central Services (289)				

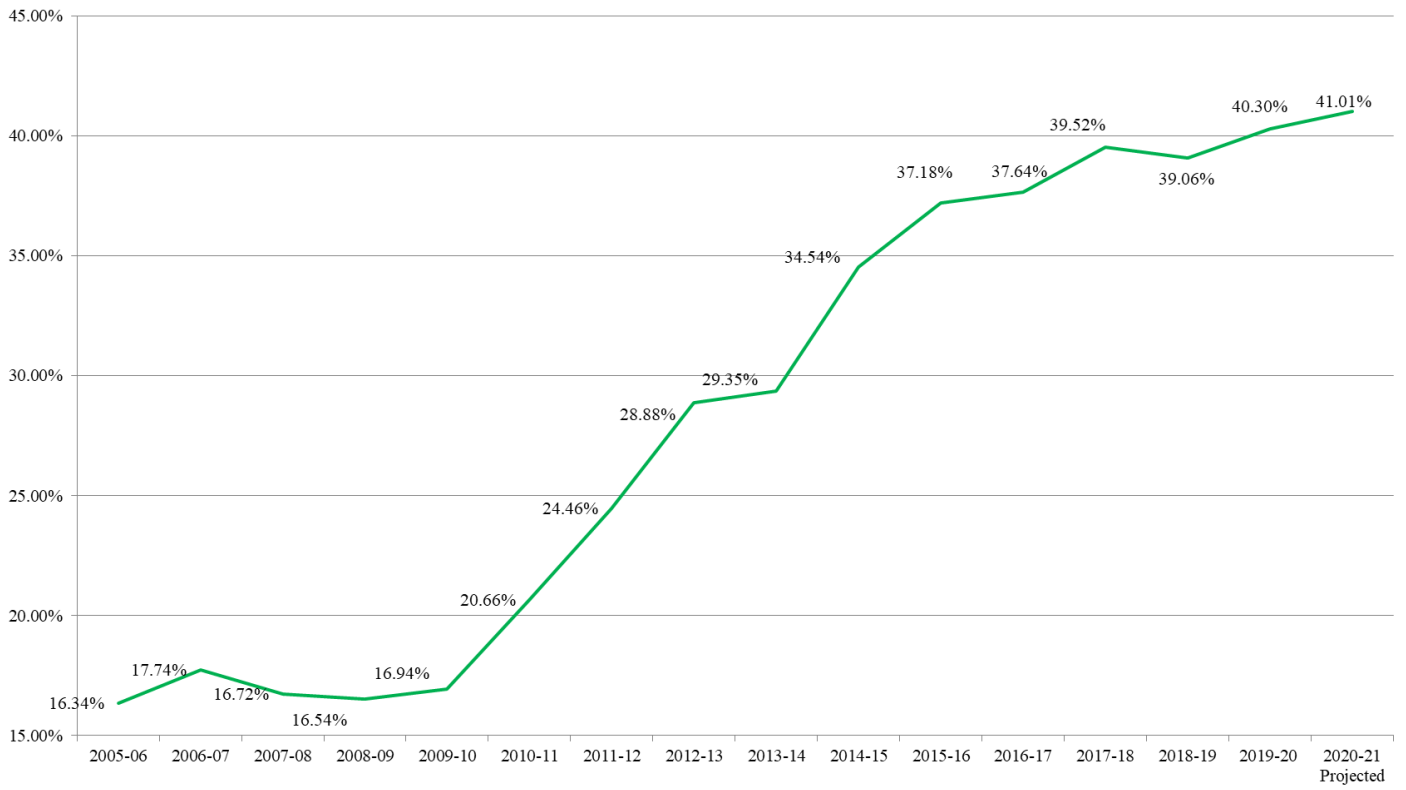
	2017-18 Audited Final	2018-19 Audited Final	2019-20 Amendment #2 June 29, 2020	2020-21 Initial June 29, 2020
Salaries and wages	\$ 18,420	\$ 19,635	\$ 20,200	\$ 20,200
Benefits	4,029	4,063	9,688	9,688
Purchased Services	621	55	1,000	1,000
Supplies	5,461	3,931	3,000	6,000
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Other Central Services	\$ 28,530	\$ 27,684	\$ 33,888	\$ 36,888
Total Central Support	\$ 509,559	\$ 466,208	\$ 578,392	\$ 561,023
Other Support				
Athletics (293)				
Salaries and wages	\$ 375,570	\$ 408,295	\$ 464,749	\$ 463,216
Benefits	217,352	235,305	281,624	278,610
Purchased Services	107,491	110,742	92,325	95,335
Supplies	47,773	42,535	66,232	45,452
Capital Outlay	5,331	7,760	-	-
Other	59,352	61,048	53,265	36,000
Total Athletics	\$ 812,868	\$ 865,685	\$ 958,195	\$ 918,612
Community Services				
Community Services Direction (311)				
Salaries and wages	\$ 14,396	\$ 13,850	\$ 15,063	\$ 15,063
Benefits	6,445	6,459	7,061	7,168
Purchased Services	1,239	1,010	750	1,215
Supplies	457	393	-	684
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Community Services Direction	\$ 22,537	\$ 21,712	\$ 22,874	\$ 24,130
Community Recreation (321)				
Salaries and wages	\$ -	\$ 2,845	\$ 5,800	\$ 7,600
Benefits	-	1,137	2,575	3,626
Purchased Services	-	30	-	-
Supplies	-	-	260	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Community Services Direction	\$ -	\$ 4,012	\$ 8,635	\$ 11,226
Community Activities (331)				
Salaries and wages	\$ 1,102	\$ 1,015	\$ -	\$ 928
Benefits	489	469	-	323
Purchased Services	4,015	2,459	-	1,715
Supplies	6,274	7,077	7,689	8,990
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Community Activities	\$ 11,880	\$ 11,020	\$ 7,689	\$ 11,956
Welfare Activities (361)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -

	2017-18 Audited Final	2018-19 Audited Final	2019-20 Amendment #2 June 29, 2020	2020-21 Initial June 29, 2020
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	127	1,000	500
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Child Care	\$ -	\$ 127	\$ 1,000	\$ 500
Non-Public (371)				
Salaries and wages	\$ 551	\$ 1,596	\$ 522	\$ 1,595
Benefits	180	743	164	566
Purchased Services	-	-	-	-
Supplies	-	-	-	22
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Non-Public	\$ 731	\$ 2,339	\$ 686	\$ 2,183
Total Community Services	\$ 35,148	\$ 39,210	\$ 40,884	\$ 49,995
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	69,690	66,000
Total Debt Service	\$ 66,359	\$ 66,359	\$ 69,690	\$ 66,000
Operating Transfers Out (600's)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	73,186	73,186	68,934	73,186
Total Operating Transfers Out	\$ 73,186	\$ 73,186	\$ 68,934	\$ 73,186
Total Interfund & Other Financing Uses	\$ 139,545	\$ 139,545	\$ 138,624	\$ 139,186
Total Expenditures	\$ 38,866,117	\$ 38,965,219	\$ 39,106,510	\$ 39,201,135
Projected surplus (deficit)	\$ 55,461	\$ (178,781)	\$ (140,129)	\$ (695,391)

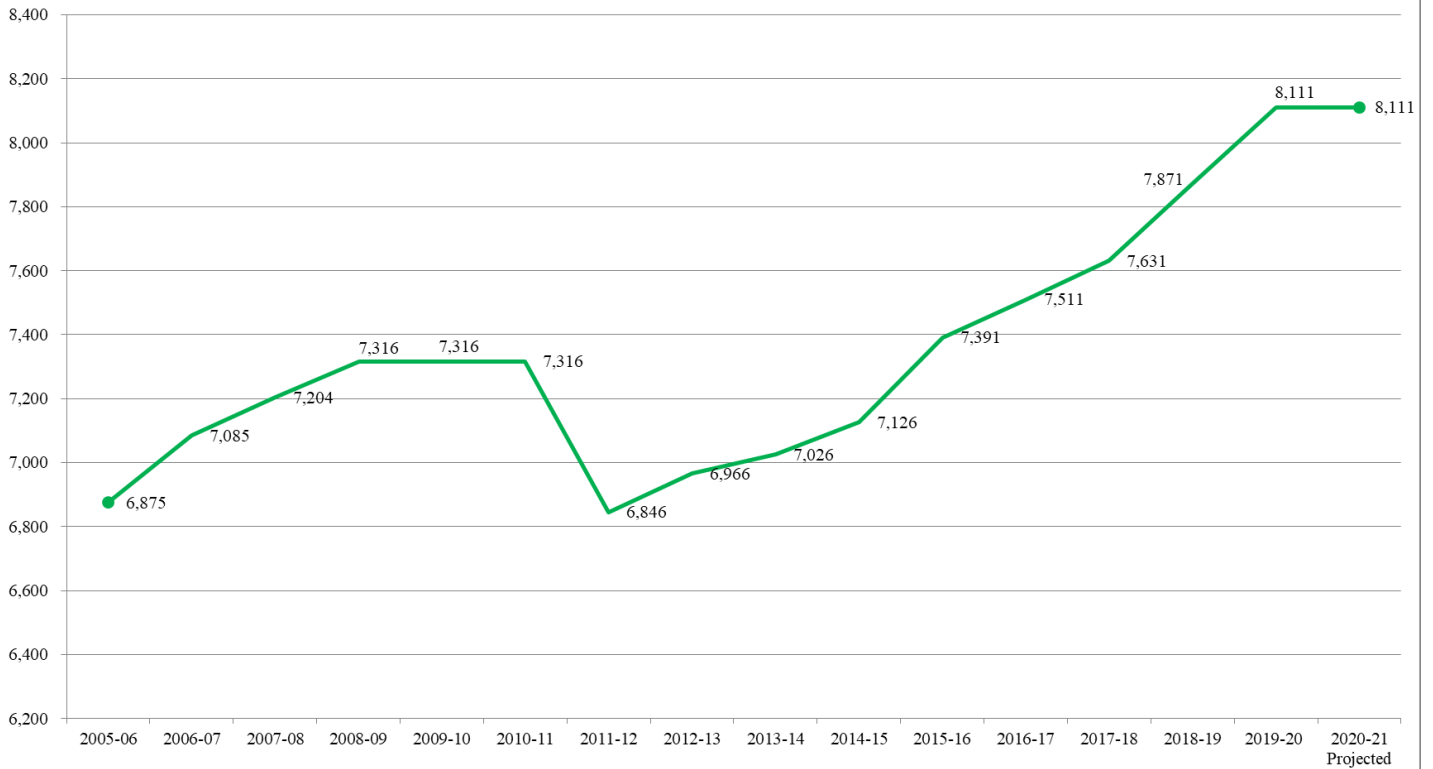
Reeths-Puffer Schools Historical Pupil Count				
School Year	K-12 only	Alternative Ed	Shared Time*	Total Pupil Count
2005-06	4,238			4,238
2006-07	4,181			4,181
2007-08	4,106			4,106
2008-09	4,036			4,036
2009-10	3,949			3,949
2010-11	3,965			3,965
2011-12	3,849			3,849
2012-13	3,822			3,822
2013-14	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	3,574	26	-	3,600



MPERSERS 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 Initial	8.8%
2019-20 Amendment #1	8.1%
2019-20 Amendment #2	8.7%
2020-21 Initial	6.9%

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.