



Reeths-Puffer Schools

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

**2022-23 Initial Budget
General Fund
Food Service Fund
Technology and Security Fund
School Activity Fund**

**Monday, June 13, 2022
(Discussion and Board Adoption)**

R-P ESB BOARD ROOM

Reeths-Puffer Schools
Initial Budget
2022-23 Fiscal Year

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INTRODUCTORY SECTION:

Board of Education

Kim Bramer
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Jennifer Romanosky
Vice President

Chris Brooks
Treasurer

Susan Blackburn
Secretary

Sonya Hernandez
Trustee

Alex Keefe
Trustee

Tim Wheeler
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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 13, 2022, and will serve as our annual budget hearing. The board of education is required to approve an annual budget prior to July 1, 2022 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 2022-23 year. We will ask you to approve the budget resolution at the meeting on June 13, 2022. This budget has been prepared in accordance with all applicable State of Michigan requirements, considering all currently known factors.

Financial Section

2021-22 General Fund Budget Amendment #2:

The final amended budget for 2021-22 will be covered in the full board meeting on June 13, 2022, as a part of our budget hearing. This budget is presented under separate cover.

2022-23 General Fund Budget Adoption:

This comparative worksheet and budget resolution establish the recommended initial budget for the 2022-23 fiscal year. This budget is based upon certain assumptions. The assumptions for the 2022-23 budget are:

- Pupil Count – total pupil count of 3,525 for 2022-23. There are several components to this:
 - Traditional K-12 count – K-12 student count of 3,501 which is a decrease of 25 pupils from the spring 2022 count.
 - Alternative education student count of 24 students which is flat from the 2021-22 count.

- State Aid Revenue – this budget is prepared based upon certain assumptions made from various budget proposals. The Senate and House have offered responses to the Governor’s first budget proposal. The May CREC offered a great position in the state’s general fund and school aid fund. At this time, we do not have a solid timeline for the final passage of the budget. Recommended assumptions include:
 - The per-pupil foundation allowance of \$9,100 which is an increase of \$400 per pupil. This with the decline in student enrollment will net a gain of \$1.19 million.
 - Section 31a At-Risk – we have not included slight decrease in this area. Any changes in this grant fund will occur through budget amendments after the 2022-23 year begins. This grant helps to supplement instructional and student service positions, as well as early elementary literacy and district-wide PBIS initiatives.
 - Section 35 early literacy funding of approximately \$41,000, continued at same level as 2021-22.
 - Section 147 pension funding of over \$3 million – more detail below in the “MPSERS” section.
 - Section 61d CTE pupil incentive funding – approximately \$4,300.
 - Special Education expenditure reimbursement – continued at same level as 2021-22. Any adjustments needed after the year begins will be addressed in budget amendments.

- MPSERS pension expenditures and state funding assumptions include:
 - The base pension rate is scheduled to remain the same as 2021-22 at 29.21%, and defined contribution costs are expected to continue to increase as new employees participate in new plans implemented over the past several years.
 - Section 147c funding is projected to continue at approximately \$3.04 million, which will be adjusted along with any necessary expenses during the budget amendments if needed.
 - Section 147e is currently projected at approximately \$41,000. This is the same number in the original 2021-22 budget. This will likely change and be reflected in budget amendments.
 - The total general fund pension expenditures are projected to at \$8,553,613, compared to \$8,557,732 in the final 2021-22 budget projection. This represents about 20.2% of general fund expenditures.

- Grant Revenue Assumptions:
 - Title I-A – The projected grant budget for 2022-23 is approximately \$458,000. This is the same amount as the 2021-22 as the budgeted amounts had not been released before preparation of this budget. Any differences will be updated in the next budget amendment. We will continue the plan to use a combination of Title IA, II-A, Section 31A At-Risk, and Section 35 Early Literacy to fund current interventionist and coaching positions focused on math and literacy.
 - Title II-A – The projected grant budget for 2021-23 is approximately \$189,000. Like Title I, the amounts had not been released before this budget was prepared and will be updated in budget amendments. 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 2022-23.
 - Title III – The expected allocation is approximately \$1,100.
 - Title IV – The 2022-23 allocation is approximately \$41,000. Again, the timeline is the same as above and will be updated in future budget amendments.
 - Indian Ed – This grant is expected to continue with an approximate allocation of \$21,000. This grant will continue to provide supplemental tutoring services to students.
 - IDEA – Per-student allocation through MAISD are projected to be very similar to 2021-22. The four-district NSU consortium will continue in 2022-23. The projected revenue available among the three IDEA grants is approximately \$1,375,000.
 - ESSER – During this initial budget, the only amount of ESSER revenue recognized is directly aligned with the approved expenses. These grants will be updated during future budget amendments.

- Staffing and compensation – employee wages and benefits account for 79.78% of the initial 2022-23 budget. The MFS contract is settled for the 2022-23 schoolyear. The R-PEA and OPPA contracts are currently under negotiations. Staffing assumptions include:
 - The MFS staff increases of one step and 1% have been allocated for in the budget.
 - Increased health insurance caps at a rate of 1.3% district-wide, as allowed under Public Act 152 of 2011.
 - 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 \$33.77 million or about 79.78% of our total general fund expenditures.
- Insurance benefits – insurance costs are projected to increase by 1.3%, or the allowable percentage increase under PA 152. Total insurance benefits are projected at about \$4.30 million, or about 10.17% of our total general fund expenditures.
- Updated allocations for other major contracts, and district and operation needs, have resulted in changes as compared to the 2021-22 allocations.

This proposed budget factors all assumptions above and includes total revenue of approximately \$43.08 million in revenue and \$42.32 million in expenditures, for a projected spending surplus of \$751,396. The beginning fund balance for 2022-23 is approximately \$5.33 million, or 12.5% of 2021-22 expenditures, and this amended budget will leave a fund balance of approximately \$6.08 million at the conclusion of the year, or 14.4% of projected 2022-23 expenditures.

2022-23 Food Service Fund Budget Adoption:

This comparative worksheet and budget resolution establish our 2022-23 food service fund budget. The budget has been prepared using the assumption of continuing our contract with SFE who is our current food service management company. The main assumption for the 2022-23 budget are:

- An increase in local revenue due to the discontinuation of students accessing breakfast and lunch at no charge for the upcoming school year.

- Updated cost allocations in food as participation is expected to potentially drop due to cost.
- Allocation for the indirect cost rate is expected to drop as well.

The proposed budget factors all assumptions above and includes approximately \$1.35 million in revenue and \$1.44 million in expenditures, for a projected fund balance spending of \$87,177. The projected fund balance for 2022-23 is \$393,294, and this recommended budget will leave an estimated fund balance of \$306,117 at the conclusion of the 2022-23 year. We will monitor the fund balance and update as needed.

2022-23 Technology and Security Fund Budget Adoption:

This budget resolution establishes the technology and security fund budget for the ninth year of the ten-year voter approved enhancement millage. The voters of the Muskegon Area ISD approved a 10-year, 1 mill levy to 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 budget assumptions for the amended 2022-23 budget are:

- Estimated revenue from tax collections passed through MAISD: about \$713,000 which is equal to the 2021-22 budgeted amount.
- The fifth annual payment on the Macatawa Bank financing of the 2017-18 Lockout security and lighting project is included. This will be the final payment year on this note.
- Continued support of district security positions including our police liaison officer contract with Muskegon Township.
- Continued support of software licenses.
- Allocated funds for continued security upgrades district-wide.
- Continued replacement of desktop computers.

This proposed budget includes total revenue of approximately \$713,000 and expenditures of approximately \$884,000. We have continued to budget conservatively, and some initiatives will be carrying over into the 2023-24 fiscal year. With the projected beginning fund balance of \$304,988, this would leave an ending fund balance of approximately \$473,393 at the end of the 2022-23 year.

2022-23 School Activity Fund Budget Adoption:

This budget establishes the school activity fund for the 2022-23 fiscal year. This fund is comprised of what was previously referred to as internal funds or fundraising accounts. The main assumptions for the 2022-23 budget are:

- Fundraising will be similar to that experienced in 2021-22.
- Expenditures will be similar to those experienced in 2021-22.

The proposed budget includes total revenue of \$814,548 and expenditures of \$607,771 for an ending fund balance of \$766,235.

2022-23 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 2021-22 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 approximately 3% for 2022-23. 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 will be felt in years to come as they allow the district to lower taxes for Reeths-Puffer taxpayers and still remain in compliance with our mandatory loan repayment date (in the year 2033) for the SLRF.

2022-23 State Aid Anticipation note cash flow borrowing:

Using the initial proposed budget for the 2022-23 fiscal year, the district will need to borrow for cash flow purposes, as we have done for the past several years. Current projections support annual borrowing at the rate of

approximately \$4.5 million. We will solicit bids from local banks and also consider the state pool in order to achieve the best deal for the district. This borrowing requires a passage of the board resolution authorizing the note, for the amount not to exceed \$4.5 million. The resolutions is being prepared by Thrun Law Firm and will be provided to the board on the 13th.

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 2022-23 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 2022-23 Initial Budget

RESOLVED, that this resolution shall be the General Fund appropriation of the Reeths-Puffer Schools for the fiscal year ending June 30, 2022, 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, 2023 is:

Revenue:

Local Revenue	
Local Sources	\$ 2,860,005
Received from Other Districts	1,480,188
State Sources	35,214,513
Federal Sources	3,455,527
Incoming Transfers & Other Transactions	70,000
Total Revenue	<u>43,080,233</u>
Estimated Fund Balance available, July 1	5,337,953
Total Available Funds	<u><u>\$ 48,418,186</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	\$ 19,875,926
Added Needs	5,307,838
Support Services	
Pupil	3,805,251
Instructional Staff	1,801,424
General Administration	896,083
School Administration	2,441,125
Business Services	574,213
Operations & Maintenance	3,383,499
Pupil Transportation	2,156,075
Central	592,575
Athletics	917,547
Other Support Services	209,966
Community Services	224,136
Outgoing Transfers & Other	143,178
Total Appropriated	<u><u>\$ 42,328,837</u></u>

Reeths-Puffer Schools
Statement of Revenues, Expenditures, and Other Changes in Fund Balance
2022-23 Initial Budget

	2019-20 Audited Final	2020-21 Audited Final	2021-22 Amendment #2 June 13, 2022	2022-23 Initial June 13, 2022
Revenue:				
Local Sources				
Local Revenue	\$ 2,899,209	\$ 2,882,725	\$ 2,846,508	\$ 2,860,005
Received from other Districts	2,234,180	1,722,580	1,800,787	1,480,188
State Sources	31,451,727	32,992,465	35,081,120	35,214,513
Federal Sources	2,055,545	3,895,119	3,703,337	3,455,527
Incoming Transfers & Other Sources	99,429	272,872	70,000	70,000
Total Revenues	\$ 38,740,090	\$ 41,765,761	\$ 43,501,752	\$ 43,080,233
Expenditures:				
Instruction				
Basic Instruction	\$ 18,656,586	\$ 18,442,102	\$ 19,505,246	\$ 19,875,926
Added Needs Instruction	5,539,973	5,093,086	5,591,137	5,307,838
Support Services				
Pupil Support	3,346,994	3,298,593	4,318,718	3,805,251
Instructional Staff Support	1,524,713	3,039,096	1,967,728	1,801,424
General Administration	709,539	692,857	776,576	896,083
School Administration	2,362,070	2,428,728	2,443,073	2,441,125
Business Services	588,916	514,861	553,061	574,213
Operations & Maintenance	2,755,486	2,832,217	3,273,163	3,383,499
Pupil Transportation	1,539,408	1,886,259	2,160,110	2,156,075
Central Support (Tech, HR)	559,836	628,770	672,676	592,575
Athletics	962,153	949,663	875,647	917,547
Other Support Services		-	209,966	209,966
Community Services	40,886	67,750	354,611	224,136
Interfund & Other Financing Uses	139,545	766,359	154,588	143,178
Total Expenditures	\$ 38,726,105	\$ 40,640,340	\$ 42,856,300	\$ 42,328,837
Projected surplus (deficit)	\$ 13,985	\$ 1,125,421	\$ 645,452	\$ 751,396
Fund Balance, July 1	\$ 3,553,095	\$ 3,567,080	\$ 4,692,501	\$ 5,337,953
Fund Balance, June 30	\$ 3,567,080	\$ 4,692,501	\$ 5,337,953	\$ 6,089,348
Percentage of Annual Expenditures	9.2%	11.5%	12.5%	14.4%

Reeths-Puffer Schools
General Appropriations Act

Food Service Fund
2022-23 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, 2023 is:

Revenue:	
Local	\$ 375,720
State	82,257
Federal	895,000
Other	-
Total Revenue	<u>\$ 1,352,977</u>
Estimated Fund Balance available, July 1	393,294
Total Available Funds	<u><u>\$ 1,746,271</u></u>

BE IT FURTHER RESOLVED, that \$ 1,440,154 of the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
General Admin	\$ 4,100
Operations	7,700
Transportation	4,000
Food Service	1,324,354
Interfund Transfers	100,000
Total Appropriated	<u><u>\$ 1,440,154</u></u>

Reeths-Puffer Schools
Food Service Fund
2022-23 Initial Budget

	2019-20 Audited	2020-21 Audited	2021-22 Amendment #2 June 13, 2022	2022-23 Initial June 13, 2022
Revenue				
Local	\$ 345,156	\$ 93,047	\$ 110,922	\$ 375,720
State	55,945	82,257	62,257	82,257
Federal	1,105,954	1,839,727	2,148,230	895,000
Total revenues	\$ 1,507,055	\$ 2,015,031	\$ 2,321,409	\$ 1,352,977
Expenditures				
General Admin				
Audit	\$ -	\$ -	\$ 4,100	\$ 4,100
Operations				
Purchased Services	4,725	6,750	20,000	7,700
Transportation				
Supplies	1,714	-	1,281	4,000
Food Service				
Salaries	392,834	289,756	314,071	320,000
Benefits	260,596	187,060	189,196	121,375
Purchased Services	302,656	344,129	503,192	329,700
Supplies	33,364	62,282	71,300	70,000
Food and Milk	526,076	638,188	1,041,010	350,000
Capital Outlay	73,138	-	48,769	30,000
Other	16,908	12,087	17,069	103,279
Interfund Transfers				
General Fund Indirect	60,000	62,479	135,000	100,000
Total expenditures	\$ 1,672,011	\$ 1,602,731	\$ 2,344,988	\$ 1,440,154
Projected surplus (deficit)	\$ (164,956)	\$ 412,300	\$ (23,579)	\$ (87,177)
Fund Balance, July 1	\$ 169,529	\$ 4,573	\$ 416,873	\$ 393,294
Fund Balance, June 30	\$ 4,573	\$ 416,873	\$ 393,294	\$ 306,117

Reeths-Puffer Schools
General Appropriations Act

Technology and Security Fund
2022-23 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, 2023 is:

Revenue:	
Local - Received from Other Districts	\$ 713,462
Other Financing Sources	-
Total Revenue	<u>713,462</u>
Estimated Fund Balance available, July 1	473,393
Total Available Funds	<u><u>\$ 1,186,855</u></u>

BE IT FURTHER RESOLVED, that \$ 884,870 of the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Support Services	
Pupil Support	\$ 22,460
Instructional Staff Support	510,846
Operations & Security	215,750
Central Support (Tech, HR)	39,257
Debt Service	96,557
Total Appropriated	<u><u>\$ 884,870</u></u>

Reeths-Puffer Schools
Technology and Security Fund
2022-23 Initial Budget

	2019-20 Audited Final	2020-21 Audited Final	2021-22 Amendment #2 June 13, 2022	2022-23 Initial June 13, 2022
Revenue				
Local - Received from Other Districts	\$ 683,489	\$ 711,931	\$ 713,462	\$ 713,462
State	-	-	-	-
Other Financing Sources	151,906	27,858	-	-
 Total revenues	 \$ 835,395	 \$ 739,789	 \$ 713,462	 \$ 713,462
Expenditures				
Support Services				
Pupil Support	\$ 57,586	\$ 53,406	\$ 59,610	\$ 22,460
Instructional Staff Support	183,425	217,386	291,826	510,846
Operations & Security	48,166	115,696	1,000	215,750
Central Support (Tech, HR)	407,350	47,405	98,364	39,257
Debt Service	98,857	96,543	94,257	96,557
 Total expenditures	 \$ 795,384	 \$ 530,436	 \$ 545,057	 \$ 884,870
Projected surplus (deficit)	\$ 40,011	\$ 209,353	\$ 168,405	\$ (171,408)
Fund Balance, July 1	\$ 55,624	\$ 95,635	\$ 304,988	\$ 473,393
Fund Balance, June 30	\$ 95,635	\$ 304,988	\$ 473,393	\$ 301,985

**Reeths-Puffer Schools
General Appropriations Act**

**School Activity Fund
2022-23 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, 2023 is:

Revenue:		
Local	\$	814,548
Total Revenue	\$	814,548
Estimated Fund Balance available, July 1		559,458
Total Available Funds	\$	<u>1,374,006</u>

BE IT FURTHER RESOLVED, that \$ 607,771 of the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
Instruction		
Basic Program	\$	607,771
Total Appropriated	\$	<u>607,771</u>

Reeths-Puffer Schools
School Activity Fund
2022-23 Initial Budget

	2020-21 Audited Final	2021-22 Amendment #2 June 13, 2022	2022-23 Initial June 13, 2022
Revenue			
Local	\$ 330,206	\$ 814,548	\$ 814,548
Total revenues	\$ 330,206	\$ 814,548	\$ 814,548
Expenditures			
Basic Instruction	\$ 347,584	\$ 607,771	\$ 607,771
Total expenditures	\$ 347,584	\$ 607,771	\$ 607,771
Projected surplus (deficit)	\$ (17,378)	\$ 206,777	\$ 206,777
Estimated Fund Balance, July 1	\$ 370,059	\$ 352,681	\$ 559,458
Fund Balance, June 30	\$ 352,681	\$ 559,458	\$ 766,235

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 2022-23 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, 2022.

Reeths-Puffer Schools
General Appropriations Act - Debt Service Funds
2022-23 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, 2023 is:

Revenue:	
Local Property Taxes	\$ 6,269,309
Interest, Tax Credits, and Other	171,000
School Bond Loan Fund	289,589
Total Revenue	<u>\$ 6,729,898</u>
Estimated Fund Balance, July 1	\$ 347,080
Total Available Funds	<u><u>\$ 7,076,978</u></u>

The total estimated expenditures are \$6,904,821 for the Debt Services Funds, for the purpose set forth below:

Expenditures:	
Principal	\$ 5,640,000
Interest	1,262,321
Fees	2,500
School Loan Revolving Fund Repayment	-
Total Appropriated	<u><u>\$ 6,904,821</u></u>

Supporting financial information:

**Reeths-Puffer Schools
Statement of Revenues, Expenditures, and Other Changes in Fund Balance
2022-23 Initial Budget**

	2019-20		2020-21		2021-22		2022-23	
	Audited Final		Audited Final		Amendment #2 June 13, 2022		Initial June 13, 2022	
	<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	\$ 2,899,209	7.5%	\$ 2,882,725	6.9%	\$ 2,846,508	6.5%	\$ 2,860,005	6.6%
Received from other Districts	2,234,180	5.8%	1,722,580	4.1%	1,800,787	4.1%	1,480,188	3.4%
State Sources	31,451,727	81.2%	32,992,465	79.0%	35,081,120	80.6%	35,214,513	81.7%
Federal Sources	2,055,545	5.3%	3,895,119	9.3%	3,703,337	8.5%	3,455,527	8.0%
Incoming Transfers & Other Sources	99,429	0.3%	272,872	0.7%	70,000	0.2%	70,000	0.2%
Total Revenues	\$ 38,740,090	100.0%	\$ 41,765,761	100.0%	\$ 43,501,752	100.0%	\$ 43,080,233	100.0%
Expenditures:								
Instruction								
Basic Instruction	\$ 18,656,586	48.2%	\$ 18,442,102	45.4%	\$ 19,505,246	45.5%	\$ 19,875,926	47.0%
Added Needs Instruction	5,539,973	14.3%	5,093,086	12.5%	5,591,137	13.0%	5,307,838	12.5%
Support Services								
Pupil Support	3,346,994	8.6%	3,298,593	8.1%	4,318,718	10.1%	3,805,251	9.0%
Instructional Staff Support	1,524,713	3.9%	3,039,096	7.5%	1,967,728	4.6%	1,801,424	4.3%
General Administration	709,539	1.8%	692,857	1.7%	776,576	1.8%	896,083	2.1%
School Administration	2,362,070	6.1%	2,428,728	6.0%	2,443,073	5.7%	2,441,125	5.8%
Business Services	588,916	1.5%	514,861	1.3%	553,061	1.3%	574,213	1.4%
Operations & Maintenance	2,755,486	7.1%	2,832,217	7.0%	3,273,163	7.6%	3,383,499	8.0%
Pupil Transportation	1,539,408	4.0%	1,886,259	4.6%	2,160,110	5.0%	2,156,075	5.1%
Central Support (Tech, HR)	559,836	1.4%	628,770	1.5%	672,676	1.6%	592,575	1.4%
Athletics	962,153	2.5%	949,663	2.3%	875,647	2.0%	917,547	2.2%
Other Support Services	-		-		209,966	0.5%	209,966	0.5%
Community Services	40,886	0.1%	67,750	0.2%	354,611	0.8%	224,136	0.5%
Interfund & Other Financing Uses	139,545	0.4%	766,359	1.9%	154,588	0.4%	143,178	0.3%
Total Expenditures	\$ 38,726,105	100.0%	\$ 40,640,340	100.0%	\$ 42,856,300	100.0%	\$ 42,328,837	100.0%
Projected surplus (deficit)	\$ 13,985	0.0%	\$ 1,125,421	2.8%	\$ 645,452	1.5%	\$ 751,396	1.8%
Fund Balance, July 1	\$ 3,553,095	9.1%	\$ 3,567,080	8.7%	\$ 4,692,501	10.8%	\$ 5,337,953	12.5%
Fund Balance, June 30	\$ 3,567,080	9.2%	\$ 4,692,501	11.5%	\$ 5,337,953	12.5%	\$ 6,089,348	14.4%

<u>Expenditures by Object Category:</u>	<u>Amount</u>	<u>Percent of Total</u>						
Salaries and wages	\$ 18,767,400	48.46%	\$ 17,664,058	43.46%	\$ 19,409,759	45.29%	\$ 18,973,473	44.82%
Benefits	13,508,775	34.88%	13,686,004	33.68%	14,872,705	34.70%	14,796,363	34.96%
Purchased Services	3,861,402	9.97%	5,816,272	14.31%	5,585,810	13.03%	5,549,938	13.11%
Supplies	1,245,509	3.22%	1,517,250	3.73%	1,550,655	3.62%	1,564,781	3.70%
Capital Outlay	53,054	0.14%	25,014	0.06%	12,930	0.03%	88,733	0.21%
Other	1,289,964	3.33%	1,931,746	4.75%	1,424,447	3.32%	1,355,549	3.20%
Total Expenditures	\$ 38,726,105	100.0%	\$ 40,640,343	100.0%	\$ 42,856,306	100.0%	\$ 42,328,837	100.0%

Reeths-Puffer Schools
Statement of Revenues, Expenditures, and Fund Balance
2022-23 Initial Budget

	2019-20 Audited Final	2020-21 Audited Final	2021-22 Amendment #2 June 13, 2022	2022-23 Initial June 13, 2022
Revenue:				
Local Sources				
Local Revenue				
Property taxes	\$ 2,666,751	\$ 2,714,830	\$ 2,678,389	\$ 2,677,604
Investment earnings	48,524	43,666	20,000	20,000
Athletics	115,529	33,647	121,584	117,901
Charges for services	31,147	25,869	11,500	11,500
Other	37,235	64,714	15,035	33,000
Total Local Sources	\$ 2,899,185	\$ 2,882,725	\$ 2,846,508	\$ 2,860,005
Received from other Districts				
Act 18 and Inter-District	\$ 2,011,424	\$ 1,441,334	\$ 1,538,803	\$ 1,267,188
Medicaid	215,529	273,433	258,984	210,000
Other	7,254	7,813	3,000	3,000
Total Received from Other Districts	\$ 2,234,207	\$ 1,722,580	\$ 1,800,787	\$ 1,480,188
State Sources				
Foundation Allowance	\$ 24,760,788	\$ 25,437,813	\$ 27,251,710	\$ 28,130,749
Grants	6,680,538	7,547,587	7,526,786	7,080,183
Other	10,400	7,065	302,624	3,581
Total State Revenue	\$ 31,451,725	\$ 32,992,465	\$ 35,081,120	\$ 35,214,513
Federal Sources				
Title grants	\$ 629,554	\$ 2,488,506	\$ 2,247,142	\$ 2,002,781
IDEA grants	1,388,861	1,383,457	1,421,705	1,421,705
Other	37,130	23,156	34,490	31,041
Total Federal Revenue	\$ 2,055,545	\$ 3,895,119	\$ 3,703,337	\$ 3,455,527
Incoming Transfers & Other Sources				
Prior period adjustments	\$ -	\$ -	\$ -	\$ -
Food Service Indirect	60,000	62,479	70,000	70,000
Other	39,429	210,393	-	-
Total Incoming Transfers & Other Sources	\$ 99,429	\$ 272,872	\$ 70,000	\$ 70,000
Total Revenues	\$ 38,740,090	\$ 41,765,761	\$ 43,501,752	\$ 43,080,233
Expenditures:				
Instruction				
Basic Instruction				
Elementary (111)				
Salaries and wages	\$ 5,654,761	\$ 5,256,440	\$ 5,548,636	\$ 5,751,724
Benefits	4,209,454	4,343,847	4,643,333	4,584,877
Purchased Services	191,114	108,187	133,340	126,825
Supplies	170,882	106,378	145,376	251,410
Capital Outlay	10,017	-	-	7,050
Other	1,333	1,985	2,566	2,566
Total Elementary	\$ 10,237,561	\$ 9,816,836	\$ 10,473,251	\$ 10,724,452

	2019-20 Audited Final	2020-21 Audited Final	2021-22 Amendment #2 June 13, 2022	2022-23 Initial June 13, 2022
Middle School (112)				
Salaries and wages	\$ 1,512,916	\$ 1,578,181	\$ 1,597,711	\$ 1,635,484
Benefits	1,130,050	1,194,705	1,161,327	1,228,774
Purchased Services	45,825	22,403	42,368	45,469
Supplies	35,946	34,881	51,425	54,412
Capital Outlay	-	-	-	-
Other	40	1,547	1,285	-
Total Middle School	\$ 2,724,777	\$ 2,831,717	\$ 2,854,116	\$ 2,964,140
High School (113)				
Salaries and wages	\$ 3,026,598	\$ 2,909,784	\$ 3,079,196	\$ 2,922,109
Benefits	2,174,405	2,409,030	2,387,916	2,536,179
Purchased Services	203,417	189,982	243,499	228,179
Supplies	53,516	33,772	65,350	97,136
Capital Outlay	8,768	-	4,930	8,283
Other	221,213	188,045	223,197	221,658
Total High School	\$ 5,687,917	\$ 5,730,613	\$ 6,004,088	\$ 6,013,544
Summer School (119)				
Salaries and wages	\$ 3,300	\$ 31,435	\$ 86,605	\$ 86,605
Benefits	3,033	11,197	33,530	33,530
Purchased Services	-	12,148	48,585	48,585
Supplies	-	8,156	5,071	5,071
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Summer School	\$ 6,333	\$ 62,936	\$ 173,791	\$ 173,791
Total Basic Instruction	\$ 18,656,587	\$ 18,442,102	\$ 19,505,246	\$ 19,875,926
Added Needs Instruction				
Special Education (122)				
Salaries and wages	\$ 2,367,969	\$ 2,173,112	\$ 2,381,840	\$ 2,281,013
Benefits	1,566,662	1,496,972	1,704,085	1,611,936
Purchased Services	139,884	47,344	81,850	74,500
Supplies	40,425	29,658	40,000	43,469
Capital Outlay	-	-	-	-
Other	604,192	769,442	815,975	700,000
Total Special Education	\$ 4,719,132	\$ 4,516,527	\$ 5,023,750	\$ 4,710,918
Compensatory Education (125)				
Salaries and wages	\$ 449,395	\$ 302,935	\$ 239,641	\$ 264,766
Benefits	327,638	229,230	234,924	256,963
Purchased Services	36,632	38,018	73,223	65,623
Supplies	7,174	6,375	19,599	9,569
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Compensatory Education	\$ 820,839	\$ 576,559	\$ 567,387	\$ 596,921
Total Added Needs Instruction	\$ 5,539,971	\$ 5,093,086	\$ 5,591,137	\$ 5,307,838
Support Services				

	2019-20 Audited Final	2020-21 Audited Final	2021-22 Amendment #2 June 13, 2022	2022-23 Initial June 13, 2022
Pupil Support				
Truancy/Attendance (211)				
Salaries and wages	\$ -	\$ 1,026	\$ -	\$ -
Benefits	-	(74)	-	3,088
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Truancy/Attendance	\$ -	\$ 952	\$ -	\$ 3,088
Guidance Services (212)				
Salaries and wages	\$ 394,700	\$ 329,358	\$ 567,135	\$ 409,855
Benefits	272,625	267,632	446,266	361,042
Purchased Services	-	-	-	-
Supplies	-	-	-	312
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Guidance Services	\$ 667,325	\$ 596,990	\$ 1,013,401	\$ 771,209
Health Services (213)				
Salaries and wages	\$ 277,007	\$ 290,649	\$ 304,513	\$ 298,100
Benefits	200,051	216,770	232,324	220,539
Purchased Services	41,392	62,071	101,000	70,000
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Health Services	\$ 518,450	\$ 569,490	\$ 637,837	\$ 588,639
Psychological Services (214)				
Salaries and wages	\$ 192,244	\$ 162,609	\$ 163,879	\$ 162,034
Benefits	115,991	102,824	113,886	114,477
Purchased Services	87	-	2,000	2,000
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Psychological Services	\$ 308,322	\$ 265,433	\$ 279,765	\$ 278,511
Speech Services (215)				
Salaries and wages	\$ 465,641	\$ 506,959	\$ 497,011	\$ 478,272
Benefits	320,069	372,524	350,343	336,843
Purchased Services	598	235	2,256	2,256
Supplies	-	-	1,425	1,425
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Speech Services	\$ 786,308	\$ 879,718	\$ 851,035	\$ 818,796
Social Work Services (216)				
Salaries and wages	\$ 369,366	\$ 378,625	\$ 578,743	\$ 456,868
Benefits	272,965	282,796	428,762	349,947
Purchased Services	152	86,091	1,677	1,677
Supplies	-	-	1,140	1,140

	2019-20 Audited Final	2020-21 Audited Final	2021-22 Amendment #2 June 13, 2022	2022-23 Initial June 13, 2022
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Social Work Services	\$ 642,483	\$ 747,511	\$ 1,010,322	\$ 809,632
Teacher Consultant (218)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Teacher Consultant	\$ -	\$ -	\$ -	\$ -
Other Pupil Support (219)				
Salaries and wages	\$ 237,002	\$ 129,548	\$ 267,143	\$ 276,161
Benefits	180,569	108,476	246,217	246,216
Purchased Services	3,371	474	9,000	9,000
Supplies	3,166	-	4,000	4,000
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Other Pupil Support	\$ 424,107	\$ 238,498	\$ 526,360	\$ 535,377
Total Pupil Support	\$ 3,346,994	\$ 3,298,592	\$ 4,318,718	\$ 3,805,251
Instructional Staff Support				
Improvement of Instruction (221)				
Salaries and wages	\$ 379,240	\$ 285,549	\$ 334,847	\$ 338,005
Benefits	257,953	204,652	270,444	247,564
Purchased Services	80,486	1,390,081	545,617	474,517
Supplies	5,200	3,132	7,020	8,933
Capital Outlay	-	-	-	-
Other	9,929	7,233	9,108	12,108
Total Improvement of Instruction	\$ 732,808	\$ 1,890,647	\$ 1,167,036	\$ 1,081,127
Media Services (222)				
Salaries and wages	\$ 129,116	\$ 42,283	\$ 126,285	\$ 44,541
Benefits	71,282	32,070	54,208	59,698
Purchased Services	130	-	709	3,709
Supplies	9,286	1,848	4,305	4,305
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Media Services	\$ 209,814	\$ 76,201	\$ 185,507	\$ 112,252
Instructional Technology (225)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	152,958	6,000	6,000
Supplies	-	319,186	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Instructional Technology	\$ -	\$ 472,144	\$ 6,000	\$ 6,000

	2019-20 Audited Final	2020-21 Audited Final	2021-22 Amendment #2 June 13, 2022	2022-23 Initial June 13, 2022
Direction of Instruction (226)				
Salaries and wages	\$ 323,327	\$ 330,900	\$ 330,163	\$ 330,163
Benefits	253,419	265,264	266,701	265,200
Purchased Services	54	-	2,000	2,000
Supplies	433	151	3,121	3,121
Capital Outlay	-	-	-	-
Other	4,853	3,789	7,200	1,561
Total Direction of Instruction	\$ 582,087	\$ 600,104	\$ 609,185	\$ 602,045
Student Assessment (227)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Student Assessment	\$ -	\$ -	\$ -	\$ -
Total Instructional Staff Support	\$ 1,524,708	\$ 3,039,096	\$ 1,967,728	\$ 1,801,424
General Administration				
Board of Education (231)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	46,247	60,765	55,040	54,735
Supplies	-	4,451	535	-
Capital Outlay	-	-	-	-
Other	17,603	15,270	14,790	11,500
Total Board of Education	\$ 63,851	\$ 80,485	\$ 70,365	\$ 66,235
Executive Administration (232)				
Salaries and wages	\$ 370,083	\$ 345,265	\$ 397,935	\$ 365,170
Benefits	237,361	232,434	259,781	257,528
Purchased Services	19,276	20,836	37,000	173,500
Supplies	951	717	2,295	650
Capital Outlay	-	-	-	-
Other	18,019	13,120	9,200	33,000
Total Executive Administration	\$ 645,689	\$ 612,372	\$ 706,211	\$ 829,848
Total General Administration	\$ 709,539	\$ 692,857	\$ 776,576	\$ 896,083
School Administration				
Principal's Office (241)				
Salaries and wages	\$ 1,277,234	\$ 1,311,379	\$ 1,323,021	\$ 1,303,785
Benefits	968,667	1,007,098	995,282	1,002,481
Purchased Services	37,079	34,490	48,438	45,957
Supplies	6,598	6,604	8,161	8,161
Capital Outlay	-	-	-	3,900
Other	17,480	14,157	13,171	21,841
Total Principal's Office	\$ 2,307,059	\$ 2,373,728	\$ 2,388,073	\$ 2,386,125

	2019-20 Audited Final	2020-21 Audited Final	2021-22 Amendment #2 June 13, 2022	2022-23 Initial June 13, 2022
Other School Administration (249)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	55,000	55,000	55,000	55,000
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Other School Administration	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
Total School Administration	\$ 2,362,059	\$ 2,428,728	\$ 2,443,073	\$ 2,441,125
Business Services				
Fiscal Services (252)				
Salaries and wages	\$ 215,131	\$ 215,422	\$ 249,199	\$ 230,000
Benefits	148,171	153,643	161,761	162,213
Purchased Services	7,942	7,306	4,200	12,500
Supplies	640	1,068	1,400	1,000
Capital Outlay	-	-	-	-
Other	1,929	1,883	1,930	1,500
Total Fiscal Services	\$ 373,813	\$ 379,322	\$ 418,490	\$ 407,213
Internal Services (257)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	10,771	11,826	6,000	6,000
Supplies	(4,397)	2,585	10,000	10,000
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Internal Services	\$ 6,374	\$ 14,411	\$ 16,000	\$ 16,000
Other Business Services (259)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	32,000	43,161	41,703	25,000
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	176,729	77,967	76,868	126,000
Total Other Business Services	\$ 208,729	\$ 121,128	\$ 118,571	\$ 151,000
Total Business Services	\$ 588,915	\$ 514,861	\$ 553,061	\$ 574,213
Operations & Maintenance				
Operations (261)				
Salaries and wages	\$ 384,887	\$ 359,296	\$ 372,876	\$ 399,376
Benefits	309,985	296,086	318,011	318,011
Purchased Services	1,299,091	1,307,525	1,635,910	1,726,617
Supplies	690,447	803,883	903,666	837,695
Capital Outlay	32,404	25,014	1,000	62,500
Other	7,140	8,868	6,200	4,250

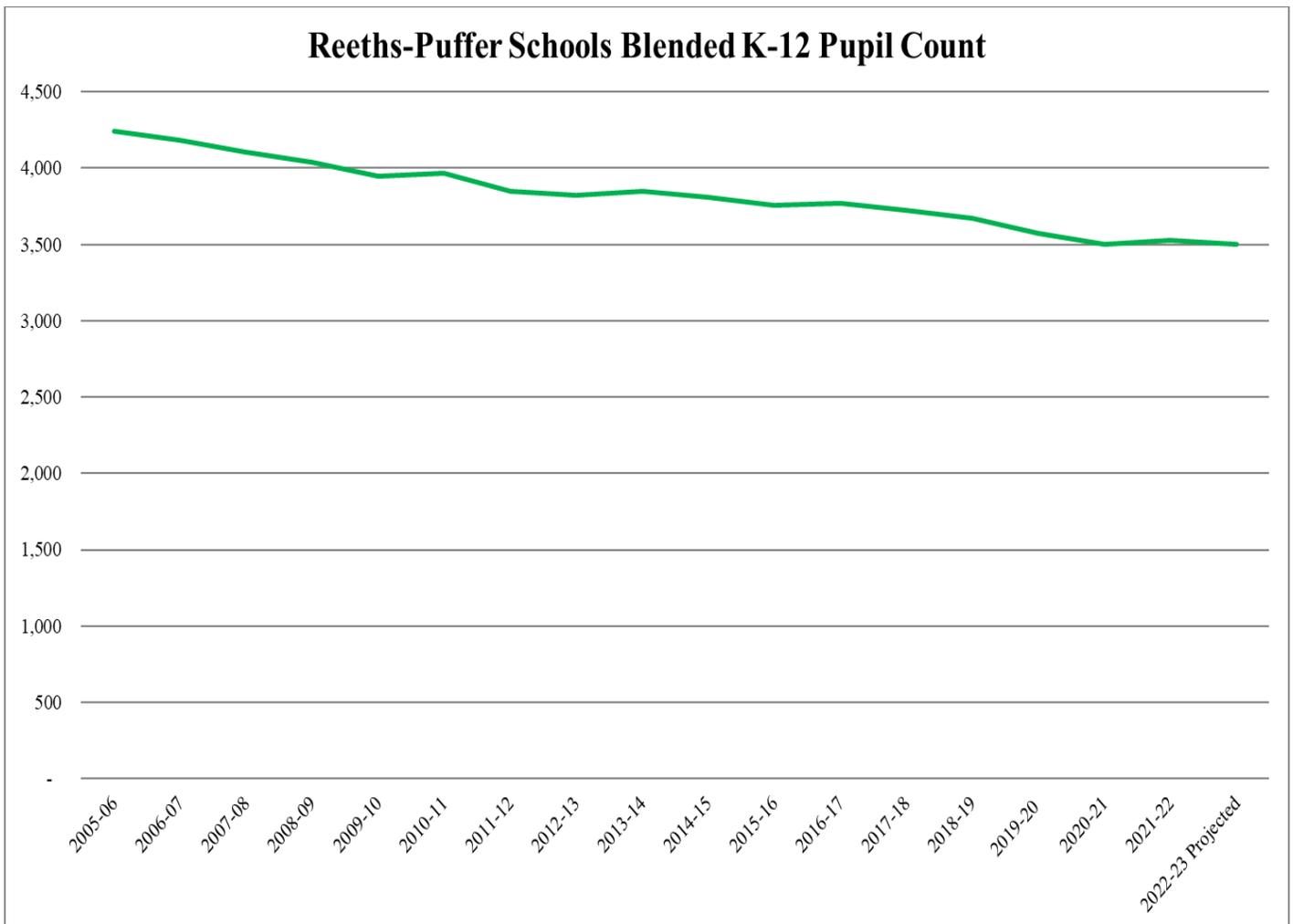
	2019-20 Audited Final	2020-21 Audited Final	2021-22 Amendment #2 June 13, 2022	2022-23 Initial June 13, 2022
Total Operations	\$ 2,723,954	\$ 2,800,672	\$ 3,237,663	\$ 3,348,449
Security Services (266)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	31,550	31,550	35,500	35,050
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Security Services	\$ 31,550	\$ 31,550	\$ 35,500	\$ 35,050
Total Operations & Maintenance	\$ 2,755,504	\$ 2,832,221	\$ 3,273,163	\$ 3,383,499
Pupil Transportation (271)				
Salaries and wages	\$ 57,288	\$ 17,830	\$ 14,000	\$ 7,000
Benefits	46,667	8,364	7,488	4,813
Purchased Services	1,287,896	1,777,714	1,957,522	1,988,762
Supplies	147,556	82,352	181,100	155,500
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Pupil Transportation	\$ 1,539,407	\$ 1,886,259	\$ 2,160,110	\$ 2,156,075
Central Support				
Communication Services (282)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	73,720	24,315	23,344	31,044
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Communication Services	\$ 73,720	\$ 24,315	\$ 23,344	\$ 31,044
Human Resources (283)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	5,143	4,993	2,386	5,530
Purchased Services	5,549	7,597	55,925	66,430
Supplies	146	1,036	1,500	1,500
Capital Outlay	-	-	-	-
Other	1,710	6,953	9,707	10,000
Total Human Resources	\$ 12,548	\$ 20,579	\$ 69,518	\$ 83,460
Technology (284)				
Salaries and wages	\$ 179,140	\$ 181,946	\$ 189,857	\$ 189,857
Benefits	138,853	144,422	147,344	152,209
Purchased Services	114,935	238,785	95,400	70,100
Supplies	334	770	405	405
Capital Outlay	1,865	-	7,000	7,000
Other	15,802	12,707	27,100	21,500
Total Technology	\$ 450,929	\$ 578,630	\$ 467,106	\$ 441,071
Other Central Services (289)				

	2019-20	2020-21	2021-22	2022-23
	Audited Final	Audited Final	Amendment #2	Initial
			June 13, 2022	June 13, 2022
Salaries and wages	\$ 12,975	\$ -	\$ 50,000	\$ 30,000
Benefits	6,034	(295)	24,158	-
Purchased Services	1,024	-	30,050	1,000
Supplies	2,607	5,541	8,500	6,000
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Other Central Services	\$ 22,640	\$ 5,246	\$ 112,708	\$ 37,000
Total Central Support	\$ 559,836	\$ 628,770	\$ 672,676	\$ 592,575
Other Support				
Athletics (293)				
Salaries and wages	\$ 466,953	\$ 494,393	\$ 427,730	\$ 436,293
Benefits	281,247	287,665	235,943	290,422
Purchased Services	93,696	81,038	104,116	94,835
Supplies	67,809	44,145	56,300	51,111
Capital Outlay	-	-	-	-
Other	52,448	42,422	51,562	44,887
Total Athletics	\$ 962,153	\$ 949,663	\$ 875,647	\$ 917,547
Other Support Services (299)				
Salaries and wages	\$ -	\$ -	\$ 139,687	\$ 139,687
Benefits	-	-	70,279	70,279
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Other Support Services	\$ -	\$ -	\$ 209,966	\$ 209,966
Total Athletics & Other Support	\$ 962,153	\$ 949,663	\$ 1,085,613	\$ 1,127,513
Community Services				
Community Services Direction (311)				
Salaries and wages	\$ 14,900	\$ 11,825	\$ 13,650	\$ 13,650
Benefits	7,461	5,401	6,372	6,372
Purchased Services	702	522	1,853	853
Supplies	1,185	-	2,165	166
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Community Services Direction	\$ 24,248	\$ 17,748	\$ 24,040	\$ 21,041
Community Recreation (321)				
Salaries and wages	\$ 5,707	\$ -	\$ 7,600	\$ 7,600
Benefits	2,768	(130)	3,626	3,626
Purchased Services	-	-	-	-
Supplies	468	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Community Services Direction	\$ 8,943	\$ (130)	\$ 11,226	\$ 11,226
Community Activities (331)				

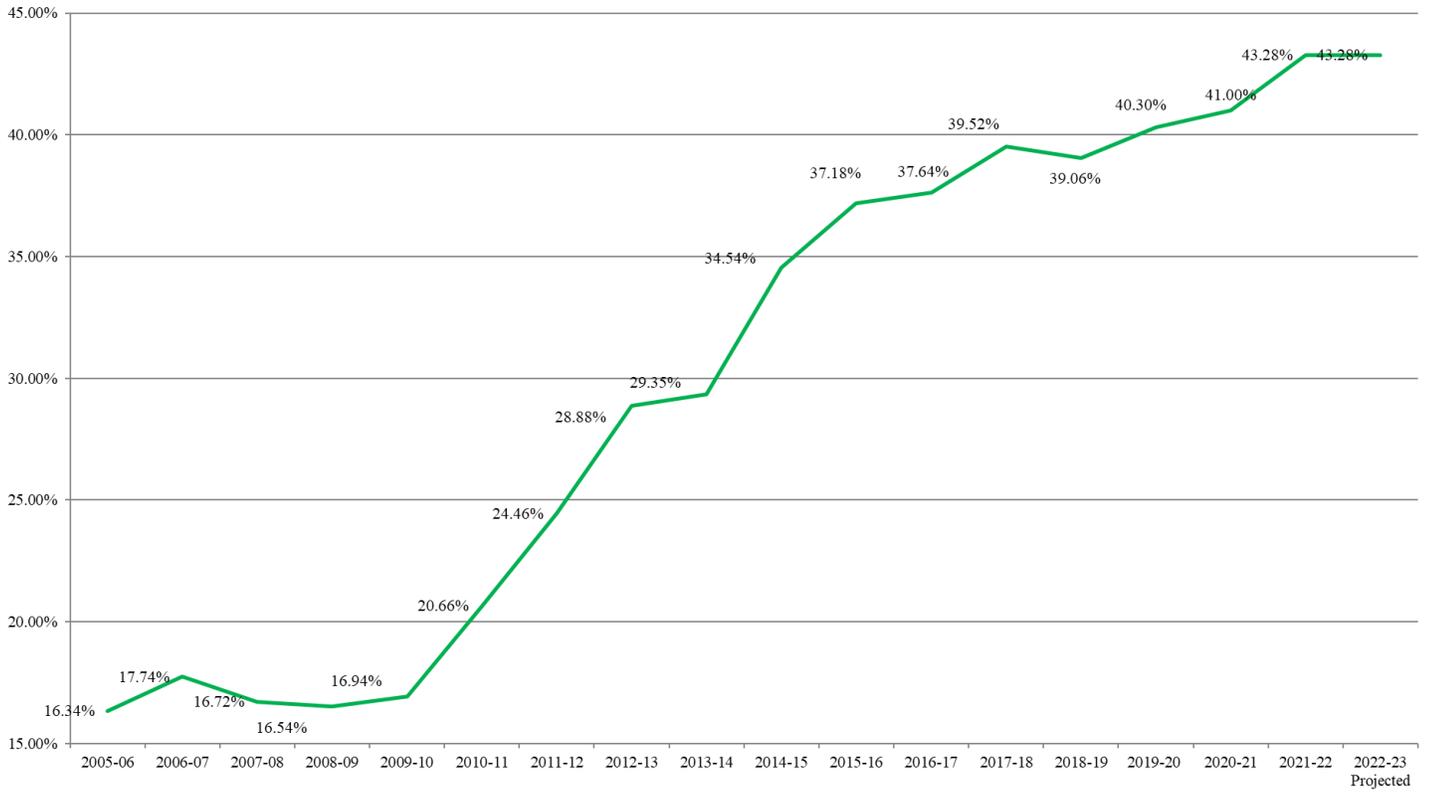
	2019-20 Audited Final	2020-21 Audited Final	2021-22 Amendment #2 June 13, 2022	2022-23 Initial June 13, 2022
Salaries and wages	\$ -	\$ 15,600	\$ 36,700	\$ 31,200
Benefits	-	7,558	-	-
Purchased Services	1,782	3,514	105,185	1,715
Supplies	4,694	20,561	26,256	7,750
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Community Activities	\$ 6,476	\$ 47,233	\$ 168,141	\$ 40,665
Welfare Activities (361)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	337	500	500
Supplies	264	-	540	540
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Child Care	\$ 264	\$ 337	\$ 1,040	\$ 1,040
Non-Public (371)				
Salaries and wages	\$ 522	\$ 1,711	\$ -	\$ -
Benefits	254	851	-	-
Purchased Services	-	-	-	-
Supplies	179	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Non-Public	\$ 955	\$ 2,562	\$ -	\$ -
Other (391)				
Salaries and wages	\$ -	\$ -	\$ 84,156	\$ 84,156
Benefits	-	-	66,008	66,008
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Other Community Services (391)	\$ -	\$ -	\$ 150,164	\$ 150,164
Total Community Services	\$ 40,886	\$ 67,750	\$ 354,611	\$ 224,136
Interfund & Other Financing Uses				
Payments to Other Gov. Agencies (410's)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	3,992	3,992
Total Payments to Other Gov't Entities	\$ -	\$ -	\$ 3,992	\$ 3,992
Site & Building Improvements (450's)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-

	2019-20 Audited Final	2020-21 Audited Final	2021-22 Amendment #2 June 13, 2022	2022-23 Initial June 13, 2022
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Site & Building Improvements	\$ -	\$ -	\$ -	\$ -
Debt Services (510's)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	66,359	66,359	66,000	66,000
Total Debt Service	\$ 66,359	\$ 66,359	\$ 66,000	\$ 66,000
Operating Transfers Out (600's)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	73,186	700,000	84,596	73,186
Total Operating Transfers Out	\$ 73,186	\$ 700,000	\$ 84,596	\$ 73,186
Total Interfund & Other Financing Uses	\$ 139,545	\$ 766,359	\$ 154,588	\$ 143,178
Total Expenditures	\$ 38,726,105	\$ 40,640,343	\$ 42,856,300	\$ 42,328,837
Projected surplus (deficit)	\$ 13,985	\$ 1,125,418	\$ 645,452	\$ 751,396

Reeths-Puffer Schools Historical Pupil Count				
School Year	K-12 only	Alternative Ed	Shared Time*	Total Pupil Count
2005-06	4,238			4,238
2006-07	4,181			4,181
2007-08	4,106			4,106
2008-09	4,036			4,036
2009-10	3,949			3,949
2010-11	3,965			3,965
2011-12	3,849			3,849
2012-13	3,822			3,822
2013-14	3,849	44		3,893
2014-15	3,810	43		3,853
2015-16	3,756	34		3,790
2016-17	3,769	34		3,803
2017-18	3,721	35	69	3,825
2018-19	3,672	29	8	3,709
2019-20	3,574	26	-	3,600
2020-21	3,500	22	-	3,522
2021-22	3,526	24	-	3,550
2022-23 Projected	3,501	24	-	3,525

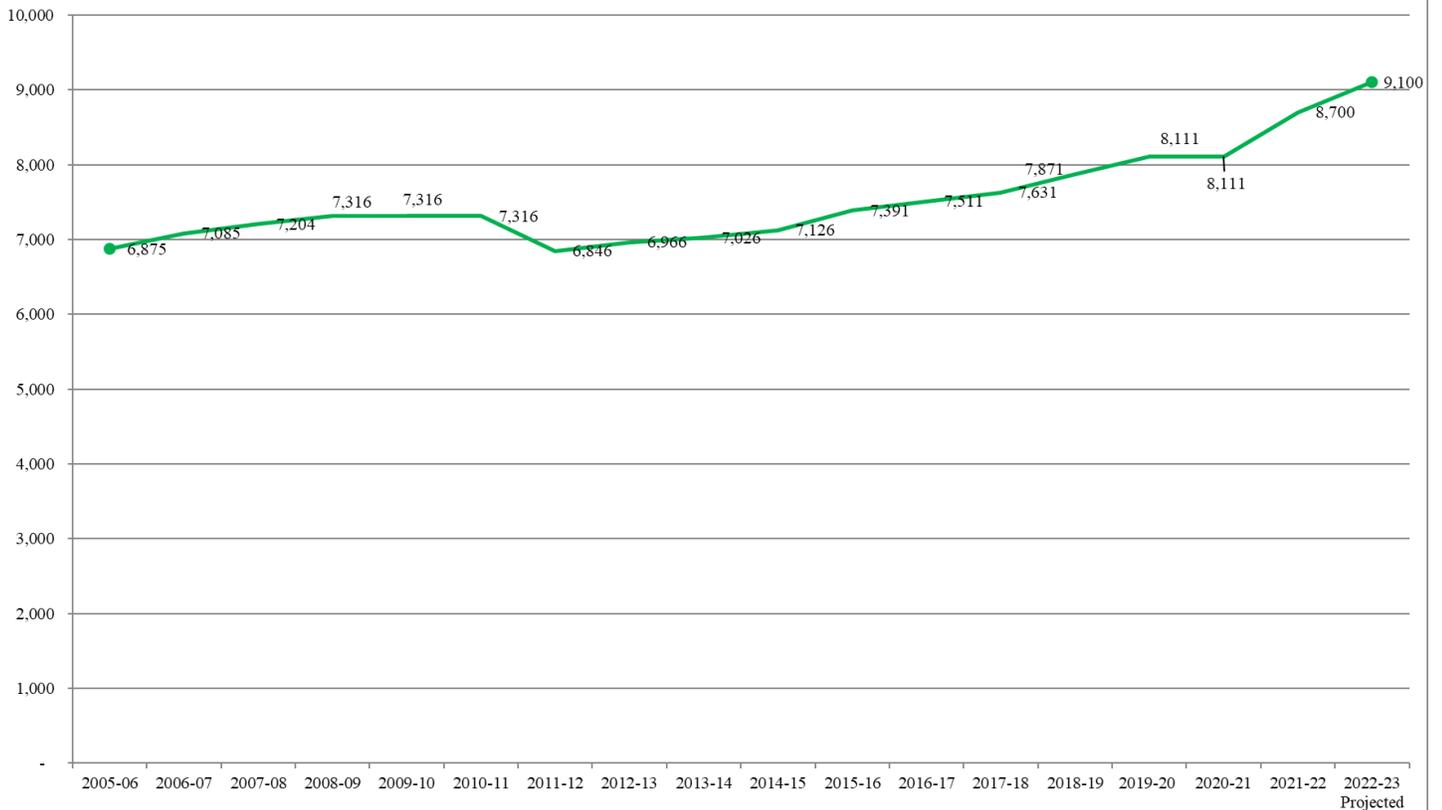


MPSERS pension rate



Note: Rate for 2012-13-on is presented as total MPSERS rate, including stabilization rate.

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



R-P General Fund Balance as a percentage of Expenditures:	
2005-06	6.7%
2006-07	9.5%
2007-08	9.9%
2008-09	11.3%
2009-10	12.3%
2010-11	14.4%
2011-12	10.6%
2012-13	9.1%
2013-14	7.9%
2014-15	8.1%
2015-16	7.5%
2016-17	9.9%
2017-18	9.6%
2018-19	9.1%
2019-20	9.2%
2020-21	11.5%
2021-22 Amendment 2	12.5%
2022-23 Initial	14.4%

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.