



Reeths-Puffer Schools

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

**2021-22 Budget Amendment #2
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
Budget Amendment #2
2021-22 Fiscal Year

Table of Contents

A. Introductory Section

1. Board of Education and Administration
2. Executive Summary including budget assumptions

B. Financial Section

1. Budget Resolution for 2021-22 Budget Amendment #2: General Fund, Technology and Security Fund, Food Service Fund, School Activity Fund
2. Supporting financial information – 2021-22 General Fund Budget Amendment #2
3. Historical and graphical supporting information

C. Informational Section

1. Glossary of Terms

INTRODUCTORY SECTION:

Board of Education

Kim Bramer
President

Jennifer Romanosky
Vice President

Chris Brooks
Treasurer

Susan Blackburn
Secretary

Sonya Hernandez
Trustee

Alex Keefe
Trustee

Tim Wheeler
Trustee

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 second and final recommended budget amendment of the 2021-22 fiscal year. We will ask you to approve the included budget resolution at the same meeting. This budget has been prepared in accordance with all applicable State of Michigan requirements, considering all currently known factors.

Financial Section

2021-22 General Fund Budget Amendment #2:

This comparative worksheet and budget resolution provide the second and final recommended budget update for 2021-22 fiscal year. This budget is based upon certain assumptions as well as several updated factors since the budget was adopted in June, 2021 at the annual budget hearing. The updated assumptions for the 2021-22 budget are:

- Pupil Count – total pupil count of 3,550 for 2021-22. There are several components to this:
 - Traditional K-12 count – K-12 student count of 3,526.
 - Alternative education student count of 24 students.
- State Aid Revenue – the per-pupil foundation allowance of \$8,700 which was recognized in Budget Amendment #1. Other key assumptions for state revenue include:
 - Section 31a At-Risk – due to a higher number of students qualifying again this year, At-Risk funding is \$100,00 higher than the original budget. This was recognized in Budget Amendment #1.
 - Section 35 early literacy funding of approximately \$41,000 which is approximately \$7,000 less than the original budget.
 - 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 – increase of approximately \$200,000 from Budget Amendment #1.
 - 31o Funds for Mental Health - \$293,000 that was not in the initial or Budget Amendment #1 is recognized in this amendment.
- Revenue other than State Aid –
 - Local Revenue – decreased due to a late collection from taxing entity.
 - Federal Revenue – has increased due to ESSER allocations and collections
 - Incoming Transfers is expected to decrease due to lower indirect transfer.
- MPSERS pension expenditures and state funding assumptions include:
 - The base pension rate has increased from 28.5% to 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, a \$261,000 difference from the original 2021-22 projection of \$2.78 million. This equates to 15.5% of the previous year’s payroll and approximately 15.68% of this year’s projected payroll costs.
- Grant Revenue Assumptions:
 - Title I-A – The projected grant budget for 2021-22 is approximately \$458,000.
 - Title II-A – The projected grant budget for 2021-22 is approximately \$188,000.
 - Title III – The updated 2021-22 grant allocation is approximately \$1,100.
 - Title IV – The 2021-22 grant allocation is approximately \$41,000 which is an increase from \$40,000.
 - Indian Ed – The projected grant allocation is approximately \$24,500.

- IDEA The total projected revenue available among the three IDEA grants is approximately \$1,421,000.
 - ESSER –During this budget, the only amount of ESSER revenue recognized is directly aligned with the approved expenses.
- Staffing and compensation – employee wages and benefits account for 79.99% of the amended 2021-22 budget which is higher than the original 79.78%.
 - Updated allocations for other major contracts, operational needs, and curriculum have resulted in slight changes in other areas of the budget compared to Budget Amendment #1.

This proposed budget factors all assumptions above and includes total revenue of approximately \$43.50 million in revenue and \$42.85 million in expenditures, for a projected spending surplus of \$645,452. The beginning fund balance for 2021-22 is approximately \$4.69 million, or 11.5% of 2020-21 expenditures, and this amended budget will leave a fund balance of approximately \$5.33 million at the conclusion of the year, or 12.5% of projected 2021-22 expenditures.

2021-22 Food Service Fund Budget Amendment:

This budget resolution is the final recommended update for the food service fund budget for the 2021-22 fiscal year. This budget is based upon certain assumptions and updated factors since the initial budget was adopted in June, 2021. The updated budget assumptions for the amended 2021-22 budget are:

- Adjustment to revenue sources. The local sales are much higher than anticipated due to adult meal sales and student a-la-carte sales.
- Direct staffing labor costs have been adjusted upward compared to original projections due to after school and summer feeding.
- Food costs have increased due to higher food costs and supply chain issues which have also increased costs.
- Purchased service costs have increased due to the amount of meals being provided and more staff moving over to SFE.

The proposed budget factors all assumptions above and includes approximately \$2.32 million in revenue and \$2.34 million in expenditures, for a projected fund balance addition of \$393,294. Our audited fund balance for the 2020-21 is \$416,873 and this final amended budget will leave an estimated \$393,294 at the conclusion of the 2021-22 year.

2021-22 Technology and Security Fund Budget Amendment:

This budget resolution is the final recommended update for the technology and security fund budget for the 2021-22 fiscal year. This represents the eighth 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 updated budget assumptions for the amended 2021-22 budget are:

- Estimated revenue from tax collections passed through MAISD: about \$713,400.
- Purchase of Chromebooks was a change in the original budget reflected in the instructional staff support. The cost came in slightly higher than originally anticipated.

This proposed budget includes total revenue of approximately \$713,400 and expenditures of approximately \$545,000. We have continued to budget conservatively, and some initiatives will be carrying over into the 2022-23 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 2021-22 year.

2021-22 School Activity Fund Budget Amendment:

This budget resolution is the final recommended update for the school activity fund budget for the 2021-22 fiscal year. This budget is based upon certain assumptions and updated factors since the initial budget was adopted in June, 2021. The updated budget assumption for the amended 2021-22 budget are:

- Local revenue is much higher in comparison to the initial budget due to the released COVID restrictions. There were many more opportunities to do fundraisers than in previous years.
- The expenditures are also much higher due to released COVID restrictions.

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 2021-22 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 2021-22 Budget Amendment #2

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

Revenue:	
Local Revenue	
Local Sources	\$ 2,846,508
Received from Other Districts	1,800,787
State Sources	35,081,120
Federal Sources	3,703,337
Incoming Transfers & Other Transactions	70,000
Total Revenue	<u>43,501,752</u>
Estimated Fund Balance available, July 1	4,692,501
Total Available Funds	<u><u>\$ 48,194,253</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	\$ 19,505,246
Added Needs	5,591,137
Support Services	
Pupil	4,318,718
Instructional Staff	1,967,728
General Administration	776,576
School Administration	2,443,073
Business Services	553,061
Operations & Maintenance	3,273,163
Pupil Transportation	2,160,110
Central	672,676
Athletics	875,647
Other Support Services	209,966
Community Services	354,611
Outgoing Transfers & Other	154,588
Total Appropriated	<u><u>\$ 42,856,300</u></u>

Reeths-Puffer Schools
Statement of Revenues, Expenditures, and Other Changes in Fund Balance
2021-22 Budget Amendment #2

	2019-20	2020-21	2021-22	2021-22	2021-22
	Audited Final	Audited Final	Initial	Amendment #1	Amendment #2
			June 14, 2021	January 10, 2022	June 13, 2022
Revenue:					
Local Sources					
Local Revenue	\$ 2,899,209	\$ 2,882,725	\$ 2,838,975	\$ 2,969,070	\$ 2,846,508
Received from other Districts	2,234,180	1,722,580	1,480,188	1,480,188	1,800,787
State Sources	31,451,727	32,992,465	32,111,495	33,897,208	35,081,120
Federal Sources	2,055,545	3,895,119	3,431,450	3,455,527	3,703,337
Incoming Transfers & Other Sources	99,429	272,872	80,000	80,000	70,000
Total Revenues	\$ 38,740,090	\$ 41,765,761	\$ 39,942,108	\$ 41,881,993	\$ 43,501,752
Expenditures:					
Instruction					
Basic Instruction	\$ 18,656,586	\$ 18,442,102	\$ 18,514,462	\$ 19,334,291	\$ 19,505,246
Added Needs Instruction	5,539,973	5,093,086	5,461,323	5,301,838	5,591,137
Support Services					
Pupil Support	3,346,994	3,298,593	3,331,567	3,820,352	4,318,718
Instructional Staff Support	1,524,713	3,039,096	2,443,171	1,801,424	1,967,728
General Administration	709,539	692,857	862,821	896,083	776,576
School Administration	2,362,070	2,428,728	2,440,309	2,441,125	2,443,073
Business Services	588,916	514,861	560,713	574,213	553,061
Operations & Maintenance	2,755,486	2,832,217	3,142,654	3,260,999	3,273,163
Pupil Transportation	1,539,408	1,886,259	2,113,513	2,156,075	2,160,110
Central Support (Tech, HR)	559,836	628,770	548,545	592,575	672,676
Athletics	962,153	949,663	981,699	917,547	875,647
Other Support Services		-	-	209,966	209,966
Community Services	40,886	67,750	45,191	224,136	354,611
Interfund & Other Financing Uses	139,545	766,359	128,086	143,179	154,588
Total Expenditures	\$ 38,726,105	\$ 40,640,340	\$ 40,574,055	\$ 41,673,804	\$ 42,856,300
Projected surplus (deficit)	\$ 13,985	\$ 1,125,421	\$ (631,947)	\$ 208,189	\$ 645,452
Fund Balance, July 1	\$ 3,553,095	\$ 3,567,080	\$ 4,692,501	\$ 4,692,501	\$ 4,692,501
Fund Balance, June 30	\$ 3,567,080	\$ 4,692,501	\$ 4,060,554	\$ 4,900,689	\$ 5,337,953
Percentage of Annual Expenditures	9.2%	11.5%	10.0%	11.8%	12.5%

Reeths-Puffer Schools
General Appropriations Act

Food Service Fund
2021-22 Budget Amendment #2

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Food Service Fund of the Reeths-Puffer Schools for the fiscal year ending June 30, 2022 is:

Revenue:	
Local	\$ 110,922
State	62,257
Federal	2,148,230
Other	-
Total Revenue	<u>\$ 2,321,409</u>
Estimated Fund Balance available, July 1	416,873
Total Available Funds	<u><u>\$ 2,738,282</u></u>

BE IT FURTHER RESOLVED, that \$ 2,344,988 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	20,000
Transportation	1,281
Food Service	2,184,607
Interfund Transfers	135,000
Total Appropriated	<u><u>\$ 2,344,988</u></u>

Reeths-Puffer Schools
Food Service Fund
2021-22 Budget Amendment #2

	2019-20 Audited	2020-21 Audited	2021-22 Initial June 14, 2021	2021-22 Amendment #2 June 13, 2022
Revenue				
Local	\$ 345,156	\$ 93,047	\$ 79,263	\$ 110,922
State	55,945	82,257	82,257	62,257
Federal	1,105,954	1,839,727	1,794,331	2,148,230
Total revenues	\$ 1,507,055	\$ 2,015,031	\$ 1,955,851	\$ 2,321,409
Expenditures				
General Admin				
Audit	\$ -	\$ -	\$ -	\$ 4,100
Operations				
Purchased Services	4,725	6,750	7,700	20,000
Transportation				
Supplies	1,714	-	-	1,281
Food Service				
Salaries	392,834	289,756	296,615	314,071
Benefits	260,596	187,060	210,901	189,196
Purchased Services	302,656	344,129	352,700	503,192
Supplies	33,364	62,282	71,300	71,300
Food and Milk	526,076	638,188	687,010	1,041,010
Capital Outlay	73,138	-	-	48,769
Other	16,908	12,087	8,000	17,069
Interfund Transfers				
General Fund Indirect	60,000	62,479	135,000	135,000
Total expenditures	\$ 1,672,011	\$ 1,602,731	\$ 1,769,226	\$ 2,344,988
Projected surplus (deficit)	\$ (164,956)	\$ 412,300	\$ 186,625	\$ (23,579)
Fund Balance, July 1	\$ 169,529	\$ 4,573	\$ 416,873	\$ 416,873
Fund Balance, June 30	\$ 4,573	\$ 416,873	\$ 603,498	\$ 393,294

Reeths-Puffer Schools
General Appropriations Act

Technology and Security Fund
2021-22 Budget Amendment #2

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Technology and Security Fund of the Reeths-Puffer Schools for the fiscal year ending June 30, 2022 is:

Revenue:	
Local - Received from Other Districts	\$ 713,462
Other Financing Sources	-
Total Revenue	<u>713,462</u>
Estimated Fund Balance available, July 1	304,988
Total Available Funds	<u><u>\$ 1,018,450</u></u>

BE IT FURTHER RESOLVED, that \$ 545,057 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	\$ 59,610
Instructional Staff Support	291,826
Operations & Security	1,000
Central Support (Tech, HR)	98,364
Debt Service	94,257
Total Appropriated	<u><u>\$ 545,057</u></u>

Reeths-Puffer Schools
Technology and Security Fund
2021-22 Budget Amendment #2

	2019-20 Audited Final	2020-21 Audited Final	2021-22 Initial June 14, 2021	2021-22 Amendment #2 June 13, 2022
Revenue				
Local - Received from Other Districts	\$ 683,489	\$ 711,931	\$ 687,000	\$ 713,462
State	-	-	-	-
Other Financing Sources	151,906	27,858	27,857	-
 Total revenues	 \$ 835,395	 \$ 739,789	 \$ 714,857	 \$ 713,462
Expenditures				
Support Services				
Pupil Support	\$ 57,586	\$ 53,406	\$ 58,860	\$ 59,610
Instructional Staff Support	183,425	217,386	255,953	291,826
Operations & Security	48,166	115,696	115,750	1,000
Central Support (Tech, HR)	407,350	47,405	48,150	98,364
Debt Service	98,857	96,543	96,557	94,257
 Total expenditures	 \$ 795,384	 \$ 530,436	 \$ 575,270	 \$ 545,057
 Projected surplus (deficit)	 \$ 40,011	 \$ 209,353	 \$ 139,587	 \$ 168,405
 Fund Balance, July 1	 \$ 55,624	 \$ 95,635	 \$ 304,988	 \$ 304,988
 Fund Balance, June 30	 \$ 95,635	 \$ 304,988	 \$ 444,575	 \$ 473,393

Reeths-Puffer Schools
General Appropriations Act

School Activity Fund
2021-22 Budget Amendment #2

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the School Activity Fund of the Reeths-Puffer Schools for the fiscal year ending June 30, 2022 is:

Revenue:		
Local	\$	814,548
Total Revenue	\$	814,548
Estimated Fund Balance available, July 1		352,681
Total Available Funds	\$	<u>1,167,229</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
2021-22 Budget Amendment #2

	2020-21 Audited Final	2021-22 Initial June 14, 2021	2021-22 Amendment #2 June 13, 2022
Revenue			
Local	\$ 330,206	\$ 180,000	\$ 814,548
Total revenues	\$ 330,206	\$ 180,000	\$ 814,548
Expenditures			
Basic Instruction	\$ 347,584	\$ 175,000	\$ 607,771
Total expenditures	\$ 347,584	\$ 175,000	\$ 607,771
Projected surplus (deficit)	\$ (17,378)	\$ 5,000	\$ 206,777
Estimated Fund Balance, July 1	\$ 370,059	\$ 352,681	\$ 352,681
Fund Balance, June 30	\$ 352,681	\$ 357,681	\$ 559,458

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

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

This appropriation resolution is effective June 13, 2022.

Supporting financial information:

**Reeths-Puffer Schools
Statement of Revenues, Expenditures, and Other Changes in Fund Balance
2021-22 Budget Amendment #2**

	2019-20		2020-21		2021-22		2021-22		2021-22	
	Audited Final		Audited Final		Initial June 14, 2021		Amendment #1 January 10, 2022		Amendment #2 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>	<u>Amount</u>	<u>Percent of Total</u>
Revenue:										
Local Sources										
Local Revenue	\$ 2,899,209	7.5%	\$ 2,882,725	6.9%	\$ 2,838,975	7.1%	\$ 2,969,070	7.1%	\$ 2,846,508	6.5%
Received from other Districts	2,234,180	5.8%	1,722,580	4.1%	1,480,188	3.7%	1,480,188	3.5%	1,800,787	4.1%
State Sources	31,451,727	81.2%	32,992,465	79.0%	32,111,495	80.4%	33,897,208	80.9%	35,081,120	80.6%
Federal Sources	2,055,545	5.3%	3,895,119	9.3%	3,431,450	8.6%	3,455,527	8.3%	3,703,337	8.5%
Incoming Transfers & Other Sources	99,429	0.3%	272,872	0.7%	80,000	0.2%	80,000	0.2%	70,000	0.2%
Total Revenues	\$ 38,740,090	100.0%	\$ 41,765,761	100.0%	\$ 39,942,108	100.0%	\$ 41,881,993	100.0%	\$ 43,501,752	100.0%
Expenditures:										
Instruction										
Basic Instruction	\$ 18,656,586	48.2%	\$ 18,442,102	45.4%	\$ 18,514,462	45.6%	\$ 19,334,291	46.4%	\$ 19,505,246	45.5%
Added Needs Instruction	5,539,973	14.3%	5,093,086	12.5%	5,461,323	13.5%	5,301,838	12.7%	5,591,137	13.0%
Support Services										
Pupil Support	3,346,994	8.6%	3,298,593	8.1%	3,331,567	8.2%	3,820,352	9.2%	4,318,718	10.1%
Instructional Staff Support	1,524,713	3.9%	3,039,096	7.5%	2,443,171	6.0%	1,801,424	4.3%	1,967,728	4.6%
General Administration	709,539	1.8%	692,857	1.7%	862,821	2.1%	896,083	2.2%	776,576	1.8%
School Administration	2,362,070	6.1%	2,428,728	6.0%	2,440,309	6.0%	2,441,125	5.9%	2,443,073	5.7%
Business Services	588,916	1.5%	514,861	1.3%	560,713	1.4%	574,213	1.4%	553,061	1.3%
Operations & Maintenance	2,755,486	7.1%	2,832,217	7.0%	3,142,654	7.7%	3,260,999	7.8%	3,273,163	7.6%
Pupil Transportation	1,539,408	4.0%	1,886,259	4.6%	2,113,513	5.2%	2,156,075	5.2%	2,160,110	5.0%
Central Support (Tech, HR)	559,836	1.4%	628,770	1.5%	548,545	1.4%	592,575	1.4%	672,676	1.6%
Athletics	962,153	2.5%	949,663	2.3%	981,699	2.4%	917,547	2.2%	875,647	2.0%
Other Support Services	-	-	-	-	-	0.0%	209,966	0.5%	209,966	0.5%
Community Services	40,886	0.1%	67,750	0.2%	45,191	0.1%	224,136	0.5%	354,611	0.8%
Interfund & Other Financing Uses	139,545	0.4%	766,359	1.9%	128,086	0.3%	143,179	0.3%	154,588	0.4%
Total Expenditures	\$ 38,726,105	100.0%	\$ 40,640,340	100.0%	\$ 40,574,055	100.0%	\$ 41,673,804	100.0%	\$ 42,856,300	100.0%
Projected surplus (deficit)	\$ 13,985	0.0%	\$ 1,125,421	2.8%	\$ (631,947)	-1.6%	\$ 208,189	0.5%	\$ 645,452	1.5%
Fund Balance, July 1	\$ 3,553,095	9.1%	\$ 3,567,080	8.7%	\$ 4,692,501	11.5%	\$ 4,692,501	11.2%	\$ 4,692,501	10.8%
Fund Balance, June 30	\$ 3,567,080	9.2%	\$ 4,692,501	11.5%	\$ 4,060,554	10.0%	\$ 4,900,689	11.8%	\$ 5,337,953	12.5%

<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>	<u>Amount</u>	<u>Percent of Total</u>
Salaries and wages	\$ 18,767,400	48.46%	\$ 17,664,058	43.46%	\$ 17,997,833	44.36%	\$ 18,721,875	44.92%	\$ 19,409,759	45.29%
Benefits	13,508,775	34.88%	13,686,004	33.68%	13,727,534	33.83%	14,528,927	34.86%	14,872,705	34.70%
Purchased Services	3,861,402	9.97%	5,816,272	14.31%	5,995,442	14.78%	5,419,938	13.01%	5,585,810	13.03%
Supplies	1,245,509	3.22%	1,517,250	3.73%	1,504,255	3.71%	1,539,781	3.69%	1,550,655	3.62%
Capital Outlay	53,054	0.14%	25,014	0.06%	88,733	0.22%	113,733	0.27%	12,930	0.03%
Other	1,289,964	3.33%	1,931,746	4.75%	1,260,257	3.11%	1,349,550	3.24%	1,424,447	3.32%
Total Expenditures	\$ 38,726,105	100.0%	\$ 40,640,343	100.0%	\$ 40,574,055	100.0%	\$ 41,673,804	100.0%	\$ 42,856,306	100.0%

Reeths-Puffer Schools
Statement of Revenues, Expenditures, and Fund Balance
2021-22 Budget Amendment #2

	2019-20 Audited Final	2020-21 Audited Final	2021-22 Initial June 14, 2021	2021-22 Amendment #1 January 10, 2022	2021-22 Amendment #2 June 13, 2022
Revenue:					
Local Sources					
Local Revenue					
Property taxes	\$ 2,666,751	\$ 2,714,830	\$ 2,737,000	\$ 2,829,000	\$ 2,678,389
Investment earnings	48,524	43,666	30,000	20,000	20,000
Athletics	115,529	33,647	26,975	75,570	121,584
Charges for services	31,147	25,869	12,000	11,500	11,500
Other	37,235	64,714	33,000	33,000	15,035
Total Local Sources	\$ 2,899,185	\$ 2,882,725	\$ 2,838,975	\$ 2,969,070	\$ 2,846,508
Received from other Districts					
Act 18 and Inter-District	\$ 2,011,424	\$ 1,441,334	\$ 1,267,188	\$ 1,267,188	\$ 1,538,803
Medicaid	215,529	273,433	210,000	210,000	258,984
Other	7,254	7,813	3,000	3,000	3,000
Total Received from Other Districts	\$ 2,234,207	\$ 1,722,580	\$ 1,480,188	\$ 1,480,188	\$ 1,800,787
State Sources					
Foundation Allowance	\$ 24,760,788	\$ 25,437,813	\$ 25,004,165	\$ 26,861,943	\$ 27,251,710
Grants	6,680,538	7,547,587	7,100,265	7,031,684	7,526,786
Other	10,400	7,065	7,065	3,581	302,624
Total State Revenue	\$ 31,451,725	\$ 32,992,465	\$ 32,111,495	\$ 33,897,208	\$ 35,081,120
Federal Sources					
Title grants	\$ 629,554	\$ 2,488,506	\$ 2,074,616	\$ 2,002,781	\$ 2,247,142
IDEA grants	1,388,861	1,383,457	1,325,295	1,421,705	1,421,705
Other	37,130	23,156	31,539	31,041	34,490
Total Federal Revenue	\$ 2,055,545	\$ 3,895,119	\$ 3,431,450	\$ 3,455,527	\$ 3,703,337
Incoming Transfers & Other Sources					
Prior period adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Food Service Indirect	60,000	62,479	80,000	80,000	70,000
Other	39,429	210,393	-	-	-
Total Incoming Transfers & Other Sources	\$ 99,429	\$ 272,872	\$ 80,000	\$ 80,000	\$ 70,000
Total Revenues	\$ 38,740,090	\$ 41,765,761	\$ 39,942,108	\$ 41,881,993	\$ 43,501,752
Expenditures:					
Instruction					
Basic Instruction					
Elementary (111)					
Salaries and wages	\$ 5,654,761	\$ 5,256,440	\$ 5,287,540	\$ 5,552,724	\$ 5,548,636
Benefits	4,209,454	4,343,847	4,217,770	4,554,877	4,643,333
Purchased Services	191,114	108,187	126,635	126,825	133,340
Supplies	170,882	106,378	232,410	251,410	145,376
Capital Outlay	10,017	-	7,050	7,050	-
Other	1,333	1,985	2,566	2,566	2,566
Total Elementary	\$ 10,237,561	\$ 9,816,836	\$ 9,873,971	\$ 10,495,452	\$ 10,473,251
Middle School (112)					
Salaries and wages	\$ 1,512,916	\$ 1,578,181	\$ 1,572,100	\$ 1,561,285	\$ 1,597,711
Benefits	1,130,050	1,194,705	1,149,601	1,141,338	1,161,327
Purchased Services	45,825	22,403	45,469	45,469	42,368
Supplies	35,946	34,881	54,412	54,412	51,425
Capital Outlay	-	-	-	-	-
Other	40	1,547	-	-	1,285
Total Middle School	\$ 2,724,777	\$ 2,831,717	\$ 2,821,582	\$ 2,802,505	\$ 2,854,116

	2019-20 Audited Final	2020-21 Audited Final	2021-22 Initial June 14, 2021	2021-22 Amendment #1 January 10, 2022	2021-22 Amendment #2 June 13, 2022
High School (113)					
Salaries and wages	\$ 3,026,598	\$ 2,909,784	\$ 3,001,043	\$ 2,921,109	\$ 3,079,196
Benefits	2,174,405	2,409,030	2,335,847	2,386,179	2,387,916
Purchased Services	203,417	189,982	228,179	228,179	243,499
Supplies	53,516	33,772	97,136	97,136	65,350
Capital Outlay	8,768	-	8,283	8,283	4,930
Other	221,213	188,045	144,858	221,658	223,197
Total High School	\$ 5,687,917	\$ 5,730,613	\$ 5,815,346	\$ 5,862,544	\$ 6,004,088
Summer School (119)					
Salaries and wages	\$ 3,300	\$ 31,435	\$ 2,340	\$ 86,605	\$ 86,605
Benefits	3,033	11,197	1,124	33,530	33,530
Purchased Services	-	12,148	100	48,585	48,585
Supplies	-	8,156	-	5,071	5,071
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Summer School	\$ 6,333	\$ 62,936	\$ 3,564	\$ 173,791	\$ 173,791
Total Basic Instruction	\$ 18,656,587	\$ 18,442,102	\$ 18,514,462	\$ 19,334,291	\$ 19,505,246
Added Needs Instruction					
Special Education (122)					
Salaries and wages	\$ 2,367,969	\$ 2,173,112	\$ 2,287,795	\$ 2,281,013	\$ 2,381,840
Benefits	1,566,662	1,496,972	1,617,786	1,611,936	1,704,085
Purchased Services	139,884	47,344	135,636	74,500	81,850
Supplies	40,425	29,658	59,654	43,469	40,000
Capital Outlay	-	-	-	-	-
Other	604,192	769,442	694,000	694,000	815,975
Total Special Education	\$ 4,719,132	\$ 4,516,527	\$ 4,794,871	\$ 4,704,918	\$ 5,023,750
Compensatory Education (125)					
Salaries and wages	\$ 449,395	\$ 302,935	\$ 303,765	\$ 264,766	\$ 239,641
Benefits	327,638	229,230	272,512	256,963	234,924
Purchased Services	36,632	38,018	65,587	65,623	73,223
Supplies	7,174	6,375	24,588	9,569	19,599
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Compensatory Education	\$ 820,839	\$ 576,559	\$ 666,452	\$ 596,921	\$ 567,387
Total Added Needs Instruction	\$ 5,539,971	\$ 5,093,086	\$ 5,461,323	\$ 5,301,838	\$ 5,591,137
Support Services					
Pupil Support					
Truancy/Attendance (211)					
Salaries and wages	\$ -	\$ 1,026	\$ -	\$ -	\$ -
Benefits	-	(74)	3,088	3,088	-
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Truancy/Attendance	\$ -	\$ 952	\$ 3,088	\$ 3,088	\$ -
Guidance Services (212)					
Salaries and wages	\$ 394,700	\$ 329,358	\$ 333,456	\$ 424,956	\$ 567,135
Benefits	272,625	267,632	290,746	361,042	446,266
Purchased Services	-	-	-	-	-
Supplies	-	-	312	312	-
Capital Outlay	-	-	-	-	-

	2019-20 Audited Final	2020-21 Audited Final	2021-22 Initial June 14, 2021	2021-22 Amendment #1 January 10, 2022	2021-22 Amendment #2 June 13, 2022
Other	-	-	-	-	-
Total Guidance Services	\$ 667,325	\$ 596,990	\$ 624,514	\$ 786,310	\$ 1,013,401
Health Services (213)					
Salaries and wages	\$ 277,007	\$ 290,649	\$ 285,397	\$ 298,100	\$ 304,513
Benefits	200,051	216,770	164,494	220,539	232,324
Purchased Services	41,392	62,071	10,000	70,000	101,000
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Health Services	\$ 518,450	\$ 569,490	\$ 459,890	\$ 588,639	\$ 637,837
Psychological Services (214)					
Salaries and wages	\$ 192,244	\$ 162,609	\$ 162,034	\$ 162,034	\$ 163,879
Benefits	115,991	102,824	114,477	114,477	113,886
Purchased Services	87	-	2,750	2,000	2,000
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Psychological Services	\$ 308,322	\$ 265,433	\$ 279,261	\$ 278,511	\$ 279,765
Speech Services (215)					
Salaries and wages	\$ 465,641	\$ 506,959	\$ 478,272	\$ 478,272	\$ 497,011
Benefits	320,069	372,524	336,843	336,843	350,343
Purchased Services	598	235	2,256	2,256	2,256
Supplies	-	-	1,425	1,425	1,425
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Speech Services	\$ 786,308	\$ 879,718	\$ 818,796	\$ 818,796	\$ 851,035
Social Work Services (216)					
Salaries and wages	\$ 369,366	\$ 378,625	\$ 476,643	\$ 456,868	\$ 578,743
Benefits	272,965	282,796	360,206	349,947	428,762
Purchased Services	152	86,091	1,677	1,677	1,677
Supplies	-	-	1,140	1,140	1,140
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Social Work Services	\$ 642,483	\$ 747,511	\$ 839,666	\$ 809,632	\$ 1,010,322
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	\$ 150,189	\$ 276,161	\$ 267,143
Benefits	180,569	108,476	152,164	246,216	246,217
Purchased Services	3,371	474	-	9,000	9,000
Supplies	3,166	-	4,000	4,000	4,000
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Other Pupil Support	\$ 424,107	\$ 238,498	\$ 306,353	\$ 535,377	\$ 526,360
Total Pupil Support	\$ 3,346,994	\$ 3,298,592	\$ 3,331,567	\$ 3,820,352	\$ 4,318,718
Instructional Staff Support					

	2019-20 Audited Final	2020-21 Audited Final	2021-22 Initial June 14, 2021	2021-22 Amendment #1 January 10, 2022	2021-22 Amendment #2 June 13, 2022
Improvement of Instruction (221)					
Salaries and wages	\$ 379,240	\$ 285,549	\$ 307,460	\$ 338,005	\$ 334,847
Benefits	257,953	204,652	233,450	247,564	270,444
Purchased Services	80,486	1,390,081	1,162,753	474,517	545,617
Supplies	5,200	3,132	21,559	8,933	7,020
Capital Outlay	-	-	-	-	-
Other	9,929	7,233	14,708	12,108	9,108
Total Improvement of Instruction	\$ 732,808	\$ 1,890,647	\$ 1,739,930	\$ 1,081,127	\$ 1,167,036
Media Services (222)					
Salaries and wages	\$ 129,116	\$ 42,283	\$ 44,541	\$ 44,541	\$ 126,285
Benefits	71,282	32,070	59,698	59,698	54,208
Purchased Services	130	-	3,709	3,709	709
Supplies	9,286	1,848	4,305	4,305	4,305
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Media Services	\$ 209,814	\$ 76,201	\$ 112,252	\$ 112,252	\$ 185,507
Instructional Technology (225)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	-	152,958	6,000	6,000	6,000
Supplies	-	319,186	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Instructional Technology	\$ -	\$ 472,144	\$ 6,000	\$ 6,000	\$ 6,000
Direction of Instruction (226)					
Salaries and wages	\$ 323,327	\$ 330,900	\$ 322,004	\$ 330,163	\$ 330,163
Benefits	253,419	265,264	256,303	265,200	266,701
Purchased Services	54	-	2,000	2,000	2,000
Supplies	433	151	3,121	3,121	3,121
Capital Outlay	-	-	-	-	-
Other	4,853	3,789	1,561	1,561	7,200
Total Direction of Instruction	\$ 582,087	\$ 600,104	\$ 584,989	\$ 602,045	\$ 609,185
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	\$ 2,443,171	\$ 1,801,424	\$ 1,967,728
General Administration					
Board of Education (231)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	46,247	60,765	55,108	54,735	55,040
Supplies	-	4,451	-	-	535
Capital Outlay	-	-	-	-	-
Other	17,603	15,270	11,500	11,500	14,790
Total Board of Education	\$ 63,851	\$ 80,485	\$ 66,608	\$ 66,235	\$ 70,365
Executive Administration (232)					
Salaries and wages	\$ 370,083	\$ 345,265	\$ 348,200	\$ 365,170	\$ 397,935

	2019-20 Audited Final	2020-21 Audited Final	2021-22 Initial June 14, 2021	2021-22 Amendment #1 January 10, 2022	2021-22 Amendment #2 June 13, 2022
Benefits	237,361	232,434	241,761	257,528	259,781
Purchased Services	19,276	20,836	172,602	173,500	37,000
Supplies	951	717	650	650	2,295
Capital Outlay	-	-	-	-	-
Other	18,019	13,120	33,000	33,000	9,200
Total Executive Administration	\$ 645,689	\$ 612,372	\$ 796,213	\$ 829,848	\$ 706,211
Total General Administration	\$ 709,539	\$ 692,857	\$ 862,821	\$ 896,083	\$ 776,576
School Administration					
Principal's Office (241)					
Salaries and wages	\$ 1,277,234	\$ 1,311,379	\$ 1,310,649	\$ 1,303,785	\$ 1,323,021
Benefits	968,667	1,007,098	994,801	1,002,481	995,282
Purchased Services	37,079	34,490	45,957	45,957	48,438
Supplies	6,598	6,604	8,161	8,161	8,161
Capital Outlay	-	-	3,900	3,900	-
Other	17,480	14,157	21,841	21,841	13,171
Total Principal's Office	\$ 2,307,059	\$ 2,373,728	\$ 2,385,309	\$ 2,386,125	\$ 2,388,073
Other School Administration (249)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	55,000	55,000	55,000	55,000	55,000
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Other School Administration	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
Total School Administration	\$ 2,362,059	\$ 2,428,728	\$ 2,440,309	\$ 2,441,125	\$ 2,443,073
Business Services					
Fiscal Services (252)					
Salaries and wages	\$ 215,131	\$ 215,422	\$ 216,500	\$ 230,000	\$ 249,199
Benefits	148,171	153,643	162,213	162,213	161,761
Purchased Services	7,942	7,306	12,500	12,500	4,200
Supplies	640	1,068	1,000	1,000	1,400
Capital Outlay	-	-	-	-	-
Other	1,929	1,883	1,500	1,500	1,930
Total Fiscal Services	\$ 373,813	\$ 379,322	\$ 393,713	\$ 407,213	\$ 418,490
Internal Services (257)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	10,771	11,826	6,000	6,000	6,000
Supplies	(4,397)	2,585	10,000	10,000	10,000
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Internal Services	\$ 6,374	\$ 14,411	\$ 16,000	\$ 16,000	\$ 16,000
Other Business Services (259)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	32,000	43,161	25,000	25,000	41,703
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	176,729	77,967	126,000	126,000	76,868
Total Other Business Services	\$ 208,729	\$ 121,128	\$ 151,000	\$ 151,000	\$ 118,571

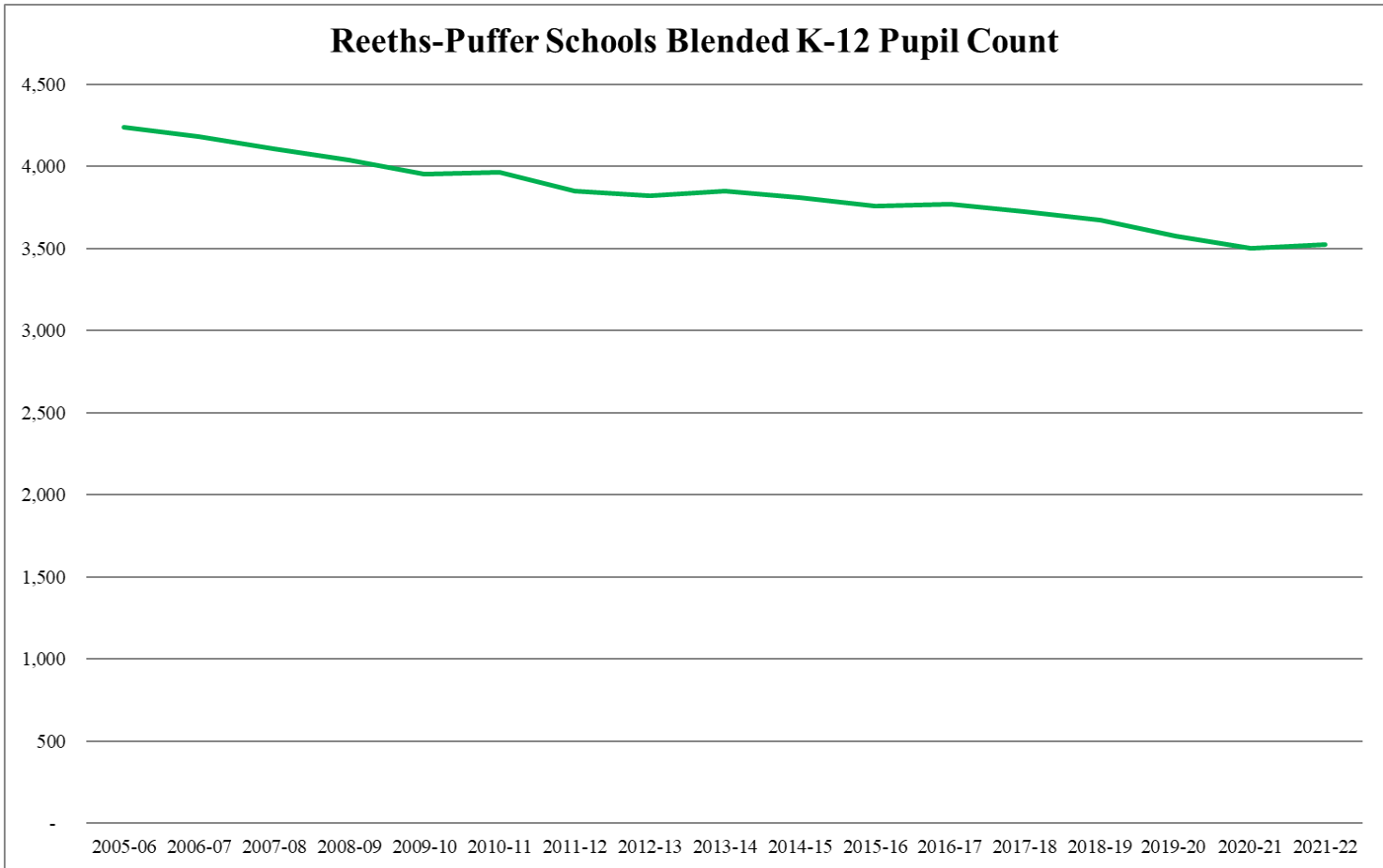
	2019-20 Audited Final	2020-21 Audited Final	2021-22 Initial June 14, 2021	2021-22 Amendment #1 January 10, 2022	2021-22 Amendment #2 June 13, 2022
Total Business Services	\$ 588,915	\$ 514,861	\$ 560,713	\$ 574,213	\$ 553,061
Operations & Maintenance					
Operations (261)					
Salaries and wages	\$ 384,887	\$ 359,296	\$ 399,500	\$ 406,876	\$ 372,876
Benefits	309,985	296,086	311,609	318,011	318,011
Purchased Services	1,299,091	1,307,525	1,572,050	1,596,617	1,635,910
Supplies	690,447	803,883	757,695	812,695	903,666
Capital Outlay	32,404	25,014	62,500	87,500	1,000
Other	7,140	8,868	4,250	4,250	6,200
Total Operations	\$ 2,723,954	\$ 2,800,672	\$ 3,107,604	\$ 3,225,949	\$ 3,237,663
Security Services (266)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	31,550	31,550	35,050	35,050	35,500
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Security Services	\$ 31,550	\$ 31,550	\$ 35,050	\$ 35,050	\$ 35,500
Total Operations & Maintenance	\$ 2,755,504	\$ 2,832,221	\$ 3,142,654	\$ 3,260,999	\$ 3,273,163
Pupil Transportation (271)					
Salaries and wages	\$ 57,288	\$ 17,830	\$ 7,000	\$ 7,000	\$ 14,000
Benefits	46,667	8,364	4,813	4,813	7,488
Purchased Services	1,287,896	1,777,714	1,946,200	1,988,762	1,957,522
Supplies	147,556	82,352	155,500	155,500	181,100
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Pupil Transportation	\$ 1,539,407	\$ 1,886,259	\$ 2,113,513	\$ 2,156,075	\$ 2,160,110
Central Support					
Communication Services (282)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	73,720	24,315	81,044	31,044	23,344
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Communication Services	\$ 73,720	\$ 24,315	\$ 81,044	\$ 31,044	\$ 23,344
Human Resources (283)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	5,143	4,993	5,530	5,530	2,386
Purchased Services	5,549	7,597	27,030	66,430	55,925
Supplies	146	1,036	1,500	1,500	1,500
Capital Outlay	-	-	-	-	-
Other	1,710	6,953	10,000	10,000	9,707
Total Human Resources	\$ 12,548	\$ 20,579	\$ 44,060	\$ 83,460	\$ 69,518
Technology (284)					
Salaries and wages	\$ 179,140	\$ 181,946	\$ 178,000	\$ 189,857	\$ 189,857
Benefits	138,853	144,422	139,436	152,209	147,344
Purchased Services	114,935	238,785	70,100	70,100	95,400
Supplies	334	770	405	405	405
Capital Outlay	1,865	-	7,000	7,000	7,000

	2019-20 Audited Final	2020-21 Audited Final	2021-22 Initial June 14, 2021	2021-22 Amendment #1 January 10, 2022	2021-22 Amendment #2 June 13, 2022
Other	15,802	12,707	21,500	21,500	27,100
Total Technology	\$ 450,929	\$ 578,630	\$ 416,441	\$ 441,071	\$ 467,106
Other Central Services (289)					
Salaries and wages	\$ 12,975	\$ -	\$ -	\$ 30,000	\$ 50,000
Benefits	6,034	(295)	-	-	24,158
Purchased Services	1,024	-	1,000	1,000	30,050
Supplies	2,607	5,541	6,000	6,000	8,500
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Other Central Services	\$ 22,640	\$ 5,246	\$ 7,000	\$ 37,000	\$ 112,708
Total Central Support	\$ 559,836	\$ 628,770	\$ 548,545	\$ 592,575	\$ 672,676
Other Support					
Athletics (293)					
Salaries and wages	\$ 466,953	\$ 494,393	\$ 500,445	\$ 436,293	\$ 427,730
Benefits	281,247	287,665	290,422	290,422	235,943
Purchased Services	93,696	81,038	94,835	94,835	104,116
Supplies	67,809	44,145	51,111	51,111	56,300
Capital Outlay	-	-	-	-	-
Other	52,448	42,422	44,887	44,887	51,562
Total Athletics	\$ 962,153	\$ 949,663	\$ 981,699	\$ 917,547	\$ 875,647
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	\$ 981,699	\$ 1,127,513	\$ 1,085,613
Community Services					
Community Services Direction (311)					
Salaries and wages	\$ 14,900	\$ 11,825	\$ 13,650	\$ 13,650	\$ 13,650
Benefits	7,461	5,401	6,373	6,372	6,372
Purchased Services	702	522	1,000	853	1,853
Supplies	1,185	-	166	166	2,165
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Community Services Direction	\$ 24,248	\$ 17,748	\$ 21,189	\$ 21,041	\$ 24,040
Community Recreation (321)					
Salaries and wages	\$ 5,707	\$ -	\$ 7,600	\$ 7,600	\$ 7,600
Benefits	2,768	(130)	3,626	3,626	3,626
Purchased Services	-	-	-	-	-
Supplies	468	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Community Services Direction	\$ 8,943	\$ (130)	\$ 11,226	\$ 11,226	\$ 11,226
Community Activities (331)					
Salaries and wages	\$ -	\$ 15,600	\$ -	\$ 31,200	\$ 36,700
Benefits	-	7,558	-	-	-
Purchased Services	1,782	3,514	1,715	1,715	105,185
Supplies	4,694	20,561	7,505	7,750	26,256

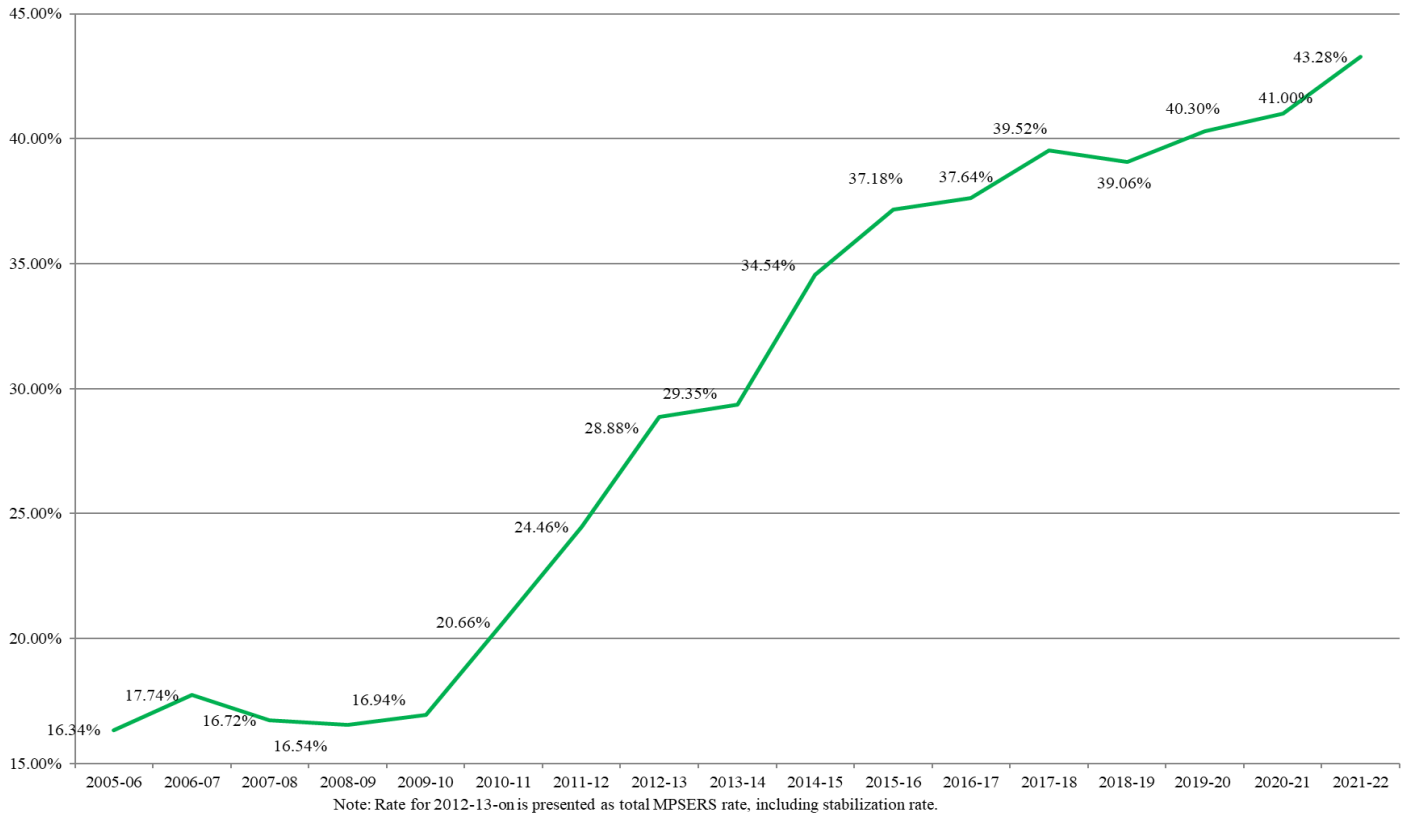
	2019-20 Audited Final	2020-21 Audited Final	2021-22 Initial June 14, 2021	2021-22 Amendment #1 January 10, 2022	2021-22 Amendment #2 June 13, 2022
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Community Activities	\$ 6,476	\$ 47,233	\$ 9,220	\$ 40,665	\$ 168,141
Welfare Activities (361)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	-	337	500	500	500
Supplies	264	-	500	540	540
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Child Care	\$ 264	\$ 337	\$ 1,000	\$ 1,040	\$ 1,040
Non-Public (371)					
Salaries and wages	\$ 522	\$ 1,711	\$ 1,711	\$ -	\$ -
Benefits	254	851	845	-	-
Purchased Services	-	-	-	-	-
Supplies	179	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Non-Public	\$ 955	\$ 2,562	\$ 2,556	\$ -	\$ -
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	\$ 45,191	\$ 224,136	\$ 354,611
Interfund & Other Financing Uses					
Payments to Other Gov. Agencies (410's)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	3,993	3,992
Total Payments to Other Gov't Entities	\$ -	\$ -	\$ -	\$ 3,993	\$ 3,992
Site & Building Improvements (450's)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Site & Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services (510's)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	66,359	66,359	66,000	66,000	66,000

	2019-20 Audited Final	2020-21 Audited Final	2021-22 Initial June 14, 2021	2021-22 Amendment #1 January 10, 2022	2021-22 Amendment #2 June 13, 2022
Total Debt Service	\$ 66,359	\$ 66,359	\$ 66,000	\$ 66,000	\$ 66,000
Operating Transfers Out (600's)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	73,186	700,000	62,086	73,186	84,596
Total Operating Transfers Out	\$ 73,186	\$ 700,000	\$ 62,086	\$ 73,186	\$ 84,596
Total Interfund & Other Financing Uses	\$ 139,545	\$ 766,359	\$ 128,086	\$ 143,179	\$ 154,588
Total Expenditures	\$ 38,726,105	\$ 40,640,343	\$ 40,574,055	\$ 41,673,804	\$ 42,856,300
Projected surplus (deficit)	\$ 13,985	\$ 1,125,418	\$ (631,947)	\$ 208,189	\$ 645,452

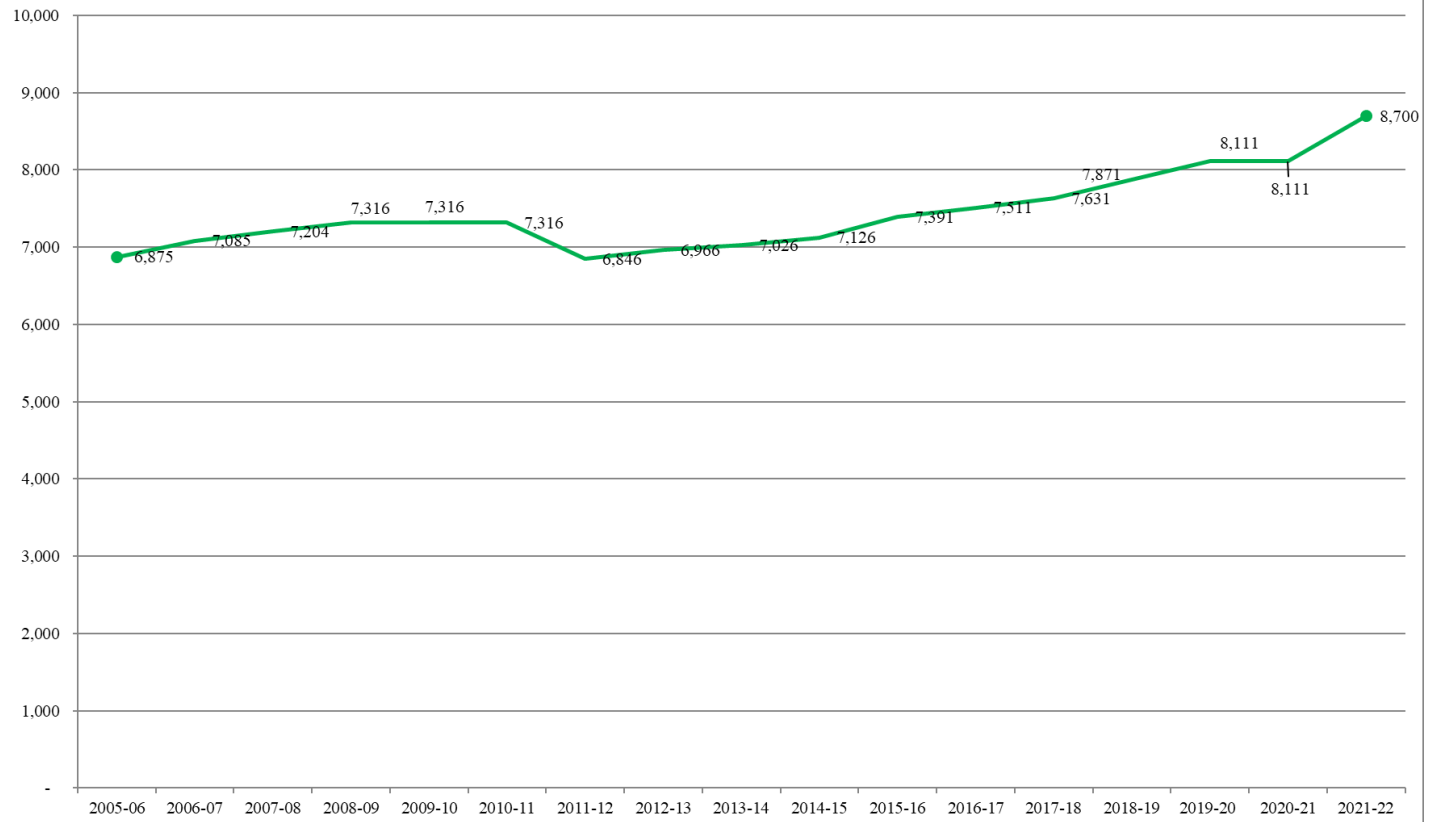
Reeths-Puffer Schools Historical Pupil Count				
School Year	K-12 only	Alternative Ed	Shared Time*	Total Pupil Count
2005-06	4,238			4,238
2006-07	4,181			4,181
2007-08	4,106			4,106
2008-09	4,036			4,036
2009-10	3,949			3,949
2010-11	3,965			3,965
2011-12	3,849			3,849
2012-13	3,822			3,822
2013-14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



MPSERS pension rate



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



R-P General Fund Balance as a percentage of Expenditures:	
2005-06	6.7%
2006-07	9.5%
2007-08	9.9%
2008-09	11.3%
2009-10	12.3%
2010-11	14.4%
2011-12	10.6%
2012-13	9.1%
2013-14	7.9%
2014-15	8.1%
2015-16	7.5%
2016-17	9.9%
2017-18	9.6%
2018-19	9.1%
2019-20	9.2%
2020-21	11.5%
2021-22 Initial	10.0%
2021-22 Amendment 1	11.8%
2021-22 Amendment 2	12.5%

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.