



## **Reeths-Puffer Schools**

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

**2022-23 Budget Amendment #1  
General Fund**

**Monday, January 9, 2023  
(Discussion and Board Adoption)**

**R-P ESB BOARD ROOM**

**Reeths-Puffer Schools**  
**Budget Amendment #1**  
**2022-23 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 2022-23 Budget Amendment #1: General Fund
2. Supporting financial information – 2022-23 General Fund Budget Amendment #1
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

Joan Vincent  
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 January 9, 2023, and will serve as our first recommended budget amendment of the 2022-23 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**

### **2022-23 General Fund Budget Amendment #1:**

This comparative worksheet and budget resolution provide the first recommended budget update for 2022-23 fiscal year. This budget is based upon certain assumptions as well as several updated factors since the budget was adopted in June, 2022 at the annual budget hearing. The updated assumptions for the 2022-23 budget are:

- Pupil Count – total pupil count of 3,567 for 2022-23. There are several components to this:
  - Traditional K-12 count – K-12 student count of 3,537 which is an increase of the original projected count of 3,501. This will account for a projected \$329,400 increase in state aid revenue.
  - Alternative education student count – preliminary fall count of 30 which is an increase of 6 students from the original 2022-23 budget.
- State Aid Revenue – the per-pupil foundation allowance of \$9,150 which is a \$50 increase from the original budget of \$9,100. Other key assumptions for state revenue include:
  - Section 31a At-Risk – due to the state now fully funding this grant, the revenue is \$487,467 higher than the original budget. This grant helps to fund supplemental instructional and student service positions, as well as early elementary literacy and district-wide PBIS initiatives.
  - Section 35 early literacy funding of approximately \$50,000 which is approximately \$9,000 more than the original budget.
  - Section 147 pension funding of over \$3.4 million – more detail below in the “MPSERS” section.
  - Section 61d CTE pupil incentive funding – approximately \$2,800.
  - Special Education expenditure reimbursement – the state has increased the reimbursement slightly for the 2022-23 school year.
- Revenue other than State Aid –
  - Local Revenue – has increased by approximately \$200,000. This is from increase in property tax due.
  - Federal Revenue – has increased over \$1.4 million due to higher IDEA grant revenue and ESSER related grants.
  - Incoming Transfers is expected to decline slightly from the original budget.
- MPSERS pension expenditures and state funding assumptions include:
  - The base pension rate has remained the same 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 \$3.4 million, a \$400,000 difference from the original 2022-23 projection of \$3.04 million. This equates to 16.5% of the previous year’s payroll and approximately 16.35% of this year’s projected payroll costs.
- Grant Revenue Assumptions:
  - Title I-A – The projected grant budget for 2022-23 is approximately \$334,000, a decrease from the original budget of \$458,000. Budget planning has taken a more conservative approach over the years, and reductions have been made in this grant. We will continue the plan to use a combination of Title I-A, 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 2022-23 is approximately \$73,000. This is a decrease from the original 2022-23 budget due to a lower carryover amount than last year. 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 updated 2022-23 grant allocation is approximately \$1,100.
  - Title IV – The 2022-23 grant allocation is approximately \$25,000 which is a decrease from \$41,000.
  - Indian Ed – This grant is expected to continue with an approximate allocation of \$20,000. This grant will continue to provide supplemental tutoring services to students.
  - IDEA – Slight staffing and other cost adjustments have been made in the 2022-23 budget amendment. The total projected revenue available among the three IDEA grants is approximately \$1,724,000. This amount also includes two ARA grants passed through the MAISD.
  - ESSER – As of the preparation of this budget, not all ESSER funds have been allocated for the district's access. 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 78.16% of the amended 2022-23 budget which is lower than the original 79.48%. The reason for this change is due to an increase in other needs such as necessary capital expenditures. Staffing assumptions include:
    - Salary increases per the terms of the R-PEA, RP OPPA & RP MFS master agreements.
    - Increased health insurance caps at a rate of 1.3% district-wide which match the original budget, as allowed under Public Act 152 of 2011.
    - Updated benefit projections, including taxes, retirement, cash-in-lieu of insurance, and workers compensation.
    - Updated account allocations for all staff, including state and federal grants.
    - Total salaries and wages are projected at about \$36.55 million.
  - Updated allocations for other major contracts, and district and operational needs, have resulted in changes as compared to the original 2022-23 allocations.

This proposed budget factors all assumptions above and includes total revenue of approximately \$46.9 million in revenue and \$46.7 million in expenditures, for a projected spending surplus of \$165,386. The beginning fund balance for 2022-23 is approximately \$5.8 million, or 13.7% of 2021-22 expenditures, and this amended budget will leave a fund balance of approximately \$5.97 million at the conclusion of the year, or 12.8% of projected 2022-23 expenditures.

### **Supporting financial information:**

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

RESOLVED, that this resolution shall be the General Fund appropriation of the Reeths-Puffer Schools for the fiscal year ending June 30, 2023, 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	\$ 3,098,506
Received from Other Districts	1,478,188
State Sources	37,346,428
Federal Sources	4,947,293
Incoming Transfers & Other Transactions	<u>60,000</u>
Total Revenue	46,930,415
Estimated Fund Balance available, July 1	5,809,957
Total Available Funds	<u><u>\$ 52,740,372</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	\$ 21,854,732
Added Needs	5,781,505
Support Services	
Pupil	4,160,824
Instructional Staff	1,703,739
General Administration	1,124,268
School Administration	2,702,310
Business Services	609,049
Operations & Maintenance	4,127,168
Pupil Transportation	2,270,362
Central	669,639
Athletics	942,477
Other Support Services	368,710
Community Services	333,226
Outgoing Transfers & Other	<u>117,019</u>
Total Appropriated	<u><u>\$ 46,765,029</u></u>

**Reeths-Puffer Schools**  
**Statement of Revenues, Expenditures, and Other Changes in Fund Balance**  
**2022-23 Budget Amendment #1**

	<b>2020-21</b> <b>Audited Final</b>	<b>2021-22</b> <b>Audited Final</b>	<b>2022-23</b> <b>Initial</b> <b>June 13, 2022</b>	<b>2022-23</b> <b>Amendment #1</b> <b>January 9, 2023</b>
<b>Revenue:</b>				
Local Sources				
Local Revenue	\$ 2,882,725	\$ 2,954,962	\$ 2,860,005	\$ 3,098,506
Received from other Districts	1,722,580	1,864,480	1,480,188	1,478,188
State Sources	32,992,465	34,980,609	35,214,513	37,346,428
Federal Sources	3,895,119	3,472,672	3,455,527	4,947,293
Incoming Transfers & Other Sources	272,872	255,629	70,000	60,000
 Total Revenues	 \$ 41,765,761	 \$ 43,528,351	 \$ 43,080,233	 \$ 46,930,415
<b>Expenditures:</b>				
Instruction				
Basic Instruction	\$ 18,442,102	\$ 19,553,540	\$ 19,875,926	\$ 21,854,732
Added Needs Instruction	5,093,086	5,439,699	5,307,838	5,781,505
Support Services				
Pupil Support	3,298,593	4,294,455	3,805,251	4,160,824
Instructional Staff Support	3,039,096	1,660,138	1,801,424	1,703,739
General Administration	692,857	769,140	896,083	1,124,268
School Administration	2,428,728	2,628,484	2,441,125	2,702,310
Business Services	514,861	578,549	574,213	609,049
Operations & Maintenance	2,832,217	3,260,209	3,383,499	4,127,168
Pupil Transportation	1,886,259	2,117,864	2,156,075	2,270,362
Central Support (Tech, HR)	628,770	645,955	592,575	669,639
Athletics	949,663	857,610	917,547	942,477
Other Support Services	-	210,453	209,966	368,710
Community Services	67,750	282,652	224,136	333,226
Interfund & Other Financing Uses	766,359	112,146	143,178	117,019
 Total Expenditures	 \$ 40,640,340	 \$ 42,410,894	 \$ 42,328,837	 \$ 46,765,029
 Projected surplus (deficit)	 \$ 1,125,421	 \$ 1,117,456	 \$ 751,396	 \$ 165,386
 Fund Balance, July 1	 \$ 3,567,080	 \$ 4,692,501	 \$ 5,809,957	 \$ 5,809,957
 Fund Balance, June 30	 \$ 4,692,501	 \$ 5,809,957	 \$ 6,561,353	 \$ 5,975,343
 Percentage of Annual Expenditures	 11.5%	 13.7%	 15.5%	 12.8%



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

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

This appropriation resolution is effective January 9, 2023.

**Supporting financial information:**

**Reeths-Puffer Schools  
Statement of Revenues, Expenditures, and Other Changes in Fund Balance  
2022-23 Budget Amendment #1**

	2020-21 Audited Final		2021-22 Audited Final		2022-23 Initial June 13, 2022		2022-23 Amendment #1 January 9, 2023	
	<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>
<b>Revenue:</b>								
Local Sources								
Local Revenue	\$ 2,882,725	6.9%	\$ 2,954,962	6.8%	\$ 2,860,005	6.6%	\$ 3,098,506	6.6%
Received from other Districts	1,722,580	4.1%	1,864,480	4.3%	1,480,188	3.4%	1,478,188	3.1%
State Sources	32,992,465	79.0%	34,980,609	80.4%	35,214,513	81.7%	37,346,428	79.6%
Federal Sources	3,895,119	9.3%	3,472,672	8.0%	3,455,527	8.0%	4,947,293	10.5%
Incoming Transfers & Other Sources	272,872	0.7%	255,629	0.6%	70,000	0.2%	60,000	0.1%
<b>Total Revenues</b>	<b>\$41,765,761</b>	<b>100.0%</b>	<b>\$43,528,351</b>	<b>100.0%</b>	<b>\$43,080,233</b>	<b>100.0%</b>	<b>\$46,930,415</b>	<b>100.0%</b>
<b>Expenditures:</b>								
Instruction								
Basic Instruction	\$ 18,442,102	45.4%	\$ 19,553,540	46.1%	\$ 19,875,926	47.0%	\$ 21,854,732	46.7%
Added Needs Instruction	5,093,086	12.5%	5,439,699	12.8%	5,307,838	12.5%	5,781,505	12.4%
Support Services	-		-	0.0%	-		-	
Pupil Support	3,298,593	8.1%	4,294,455	10.1%	3,805,251	9.0%	4,160,824	8.9%
Instructional Staff Support	3,039,096	7.5%	1,660,138	3.9%	1,801,424	4.3%	1,703,739	3.6%
General Administration	692,857	1.7%	769,140	1.8%	896,083	2.1%	1,124,268	2.4%
School Administration	2,428,728	6.0%	2,628,484	6.2%	2,441,125	5.8%	2,702,310	5.8%
Business Services	514,861	1.3%	578,549	1.4%	574,213	1.4%	609,049	1.3%
Operations & Maintenance	2,832,217	7.0%	3,260,209	7.7%	3,383,499	8.0%	4,127,168	8.8%
Pupil Transportation	1,886,259	4.6%	2,117,864	5.0%	2,156,075	5.1%	2,270,362	4.9%
Central Support (Tech, HR)	628,770	1.5%	645,955	1.5%	592,575	1.4%	669,639	1.4%
Athletics	949,663	2.3%	857,610	2.0%	917,547	2.2%	942,477	2.0%
Other Support Services	-		210,453	0.5%	209,966	0.5%	368,710	0.8%
Community Services	67,750	0.2%	282,652	0.7%	224,136	0.5%	333,226	0.7%
Interfund & Other Financing Uses	766,359	1.9%	112,146	0.3%	143,178	0.3%	117,019	0.3%
<b>Total Expenditures</b>	<b>\$40,640,340</b>	<b>100.0%</b>	<b>\$42,410,894</b>	<b>100.0%</b>	<b>\$42,328,837</b>	<b>100.0%</b>	<b>\$46,765,029</b>	<b>100.0%</b>
Projected surplus (deficit)	\$ 1,125,421	2.8%	\$ 1,117,456	2.6%	\$ 751,396	1.8%	\$ 165,386	0.4%
Fund Balance, July 1	\$ 3,567,080	8.7%	\$ 4,692,501	11.0%	\$ 5,809,957	13.6%	\$ 5,809,957	12.3%
Fund Balance, June 30	\$ 4,692,501	11.5%	\$ 5,809,957	13.7%	\$ 6,561,353	15.5%	\$ 5,975,343	12.8%

<b><u>Expenditures by Object Category:</u></b>	<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	\$ 17,664,058	43.46%	\$ 19,305,627	45.52%	\$ 18,973,473	44.82%	\$ 20,855,109	44.60%
Benefits	13,686,004	33.68%	14,689,760	34.64%	14,796,363	34.96%	15,695,123	33.56%
Purchased Services	5,816,272	14.31%	5,282,191	12.45%	5,549,938	13.11%	6,170,873	13.20%
Supplies	1,517,250	3.73%	1,546,825	3.65%	1,564,781	3.70%	1,942,631	4.15%
Capital Outlay	25,014	0.06%	205,605	0.48%	88,733	0.21%	524,322	1.12%
Other	1,931,746	4.75%	1,380,886	3.26%	1,355,549	3.20%	1,576,970	3.37%
<b>Total Expenditures</b>	<b>\$40,640,343</b>	<b>100.0%</b>	<b>\$42,410,894</b>	<b>100.0%</b>	<b>\$42,328,837</b>	<b>100.0%</b>	<b>\$46,765,029</b>	<b>100.0%</b>

**Reeths-Puffer Schools**  
**Statement of Revenues, Expenditures, and Fund Balance**  
**2022-23 Budget Amendment #1**

	2020-21 Audited Final	2021-22 Audited Final	2022-23 Initial June 13, 2022	2022-23 Amendment #1 January 9, 2023
<b>Revenue:</b>				
Local Sources				
Local Revenue				
Property taxes	\$ 2,714,830	\$ 2,735,135	\$ 2,677,604	\$ 2,896,886
Investment earnings	43,666	23,310	20,000	25,000
Athletics	33,647	127,109	117,901	126,440
Charges for services	25,869	49,448	11,500	14,000
Other	64,714	19,960	33,000	36,180
Total Local Sources	\$ 2,882,725	\$ 2,954,962	\$ 2,860,005	\$ 3,098,506
Received from other Districts				
Act 18 and Inter-District	\$ 1,441,334	\$ 1,569,501	\$ 1,267,188	\$ 1,265,188
Medicaid	273,433	287,073	210,000	210,000
Other	7,813	7,906	3,000	3,000
Total Received from Other Districts	\$ 1,722,580	\$ 1,864,480	\$ 1,480,188	\$ 1,478,188
State Sources				
Foundation Allowance	\$ 25,437,813	\$ 27,217,708	\$ 28,130,749	\$ 29,279,976
Grants	7,547,587	7,658,476	7,080,183	7,966,012
Other	7,065	104,425	3,581	100,440
Total State Revenue	\$ 32,992,465	\$ 34,980,609	\$ 35,214,513	\$ 37,346,428
Federal Sources				
Title grants	\$ 2,488,506	\$ 2,026,921	\$ 2,002,781	\$ 3,192,602
IDEA grants	1,383,457	1,406,516	1,421,705	1,724,717
Other	23,156	39,235	31,041	29,974
Total Federal Revenue	\$ 3,895,119	\$ 3,472,672	\$ 3,455,527	\$ 4,947,293
Incoming Transfers & Other Sources				
Prior period adjustments	\$ -	\$ -	\$ -	\$ -
Food Service Indirect	62,479	58,745	70,000	60,000
Other	210,393	196,884	-	-
Total Incoming Transfers & Other Sources	\$ 272,872	\$ 255,629	\$ 70,000	\$ 60,000
<b>Total Revenues</b>	<b>\$ 41,765,761</b>	<b>\$ 43,528,351</b>	<b>\$ 43,080,233</b>	<b>\$ 46,930,415</b>
<b>Expenditures:</b>				
Instruction				
Basic Instruction				
Elementary (111)				
Salaries and wages	\$ 5,256,440	\$ 5,509,888	\$ 5,751,724	\$ 5,863,626
Benefits	4,343,847	4,511,730	4,584,877	4,873,609
Purchased Services	108,187	181,533	126,825	252,916
Supplies	106,378	149,619	251,410	254,161
Capital Outlay	-	-	7,050	7,050
Other	1,985	3,606	2,566	2,566
Total Elementary	\$ 9,816,836	\$ 10,356,376	\$ 10,724,452	\$ 11,253,928

	<b>2020-21 Audited Final</b>	<b>2021-22 Audited Final</b>	<b>2022-23 Initial June 13, 2022</b>	<b>2022-23 Amendment #1 January 9, 2023</b>
Middle School (112)				
Salaries and wages	\$ 1,578,181	\$ 1,599,740	\$ 1,635,484	\$ 1,867,969
Benefits	1,194,705	1,168,127	1,228,774	1,267,487
Purchased Services	22,403	142,008	45,469	146,469
Supplies	34,881	52,720	54,412	63,412
Capital Outlay	-	-	-	-
Other	1,547	811	-	-
Total Middle School	\$ 2,831,717	\$ 2,963,407	\$ 2,964,140	\$ 3,345,338
High School (113)				
Salaries and wages	\$ 2,909,784	\$ 3,020,604	\$ 2,922,109	\$ 3,287,536
Benefits	2,409,030	2,403,056	2,536,179	2,826,539
Purchased Services	189,982	305,390	228,179	421,357
Supplies	33,772	65,388	97,136	116,636
Capital Outlay	-	4,855	8,283	8,283
Other	188,045	225,095	221,658	289,858
Total High School	\$ 5,730,613	\$ 6,024,388	\$ 6,013,544	\$ 6,950,209
Summer School (119)				
Salaries and wages	\$ 31,435	\$ 104,180	\$ 86,605	\$ 115,015
Benefits	11,197	40,398	33,530	62,355
Purchased Services	12,148	53,088	48,585	104,842
Supplies	8,156	11,703	5,071	23,046
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Summer School	\$ 62,936	\$ 209,369	\$ 173,791	\$ 305,258
Total Basic Instruction	\$ 18,442,102	\$ 19,553,540	\$ 19,875,926	\$ 21,854,732
Added Needs Instruction				
Special Education (122)				
Salaries and wages	\$ 2,173,112	\$ 2,368,749	\$ 2,281,013	\$ 2,600,126
Benefits	1,496,972	1,664,522	1,611,936	1,619,149
Purchased Services	47,344	76,538	74,500	74,500
Supplies	29,658	43,484	43,469	120,180
Capital Outlay	-	-	-	-
Other	769,442	795,798	700,000	850,000
Total Special Education	\$ 4,516,527	\$ 4,949,092	\$ 4,710,918	\$ 5,263,955
Compensatory Education (125)				
Salaries and wages	\$ 302,935	\$ 240,602	\$ 264,766	\$ 220,000
Benefits	229,230	186,026	256,963	216,372
Purchased Services	38,018	49,286	65,623	71,123
Supplies	6,375	14,694	9,569	10,055
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Compensatory Education	\$ 576,559	\$ 490,607	\$ 596,921	\$ 517,550
Total Added Needs Instruction	\$ 5,093,086	\$ 5,439,699	\$ 5,307,838	\$ 5,781,505
Support Services				

	<b>2020-21 Audited Final</b>	<b>2021-22 Audited Final</b>	<b>2022-23 Initial June 13, 2022</b>	<b>2022-23 Amendment #1 January 9, 2023</b>
<b>Pupil Support</b>				
<b>Truancy/Attendance (211)</b>				
Salaries and wages	\$ 1,026	\$ -	\$ -	\$ -
Benefits	(74)	75	3,088	3,088
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
<b>Total Truancy/Attendance</b>	\$ 952	\$ 75	\$ 3,088	\$ 3,088
<b>Guidance Services (212)</b>				
Salaries and wages	\$ 329,358	\$ 596,684	\$ 409,855	\$ 320,632
Benefits	267,632	458,524	361,042	295,954
Purchased Services	-	-	-	-
Supplies	-	-	312	312
Capital Outlay	-	-	-	-
Other	-	-	-	-
<b>Total Guidance Services</b>	\$ 596,990	\$ 1,055,208	\$ 771,209	\$ 616,898
<b>Health Services (213)</b>				
Salaries and wages	\$ 290,649	\$ 304,277	\$ 298,100	\$ 298,700
Benefits	216,770	236,605	220,539	216,041
Purchased Services	62,071	87,952	70,000	70,000
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
<b>Total Health Services</b>	\$ 569,490	\$ 628,834	\$ 588,639	\$ 584,741
<b>Psychological Services (214)</b>				
Salaries and wages	\$ 162,609	\$ 118,233	\$ 162,034	\$ 162,034
Benefits	102,824	82,498	114,477	114,477
Purchased Services	-	-	2,000	2,000
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
<b>Total Psychological Services</b>	\$ 265,433	\$ 200,731	\$ 278,511	\$ 278,511
<b>Speech Services (215)</b>				
Salaries and wages	\$ 506,959	\$ 502,161	\$ 478,272	\$ 478,272
Benefits	372,524	356,963	336,843	336,843
Purchased Services	235	620	2,256	2,256
Supplies	-	-	1,425	1,425
Capital Outlay	-	-	-	-
Other	-	-	-	-
<b>Total Speech Services</b>	\$ 879,718	\$ 859,745	\$ 818,796	\$ 818,796
<b>Social Work Services (216)</b>				
Salaries and wages	\$ 378,625	\$ 599,505	\$ 456,868	\$ 551,274
Benefits	282,796	474,294	349,947	423,155
Purchased Services	86,091	250	1,677	1,677
Supplies	-	-	1,140	1,140

	<b>2020-21 Audited Final</b>	<b>2021-22 Audited Final</b>	<b>2022-23 Initial June 13, 2022</b>	<b>2022-23 Amendment #1 January 9, 2023</b>
Capital Outlay	-	-	-	-
Other	-	-	-	-
<b>Total Social Work Services</b>	<b>\$ 747,511</b>	<b>\$ 1,074,049</b>	<b>\$ 809,632</b>	<b>\$ 977,246</b>
<b>Teacher Consultant (218)</b>				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
<b>Total Teacher Consultant</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Pupil Support (219)</b>				
Salaries and wages	\$ 129,548	\$ 264,851	\$ 276,161	\$ 552,370
Benefits	108,476	207,498	246,216	310,174
Purchased Services	474	3,464	9,000	9,000
Supplies	-	-	4,000	10,000
Capital Outlay	-	-	-	-
Other	-	-	-	-
<b>Total Other Pupil Support</b>	<b>\$ 238,498</b>	<b>\$ 475,813</b>	<b>\$ 535,377</b>	<b>\$ 881,545</b>
<b>Total Pupil Support</b>	<b>\$ 3,298,592</b>	<b>\$ 4,294,455</b>	<b>\$ 3,805,251</b>	<b>\$ 4,160,824</b>
<b>Instructional Staff Support</b>				
<b>Improvement of Instruction (221)</b>				
Salaries and wages	\$ 285,549	\$ 326,091	\$ 338,005	\$ 384,450
Benefits	204,652	223,639	247,564	261,133
Purchased Services	1,390,081	258,764	474,517	140,158
Supplies	3,132	11,248	8,933	6,638
Capital Outlay	-	-	-	-
Other	7,233	8,001	12,108	39,938
<b>Total Improvement of Instruction</b>	<b>\$ 1,890,647</b>	<b>\$ 827,743</b>	<b>\$ 1,081,127</b>	<b>\$ 832,317</b>
<b>Media Services (222)</b>				
Salaries and wages	\$ 42,283	\$ 128,743	\$ 44,541	\$ 44,541
Benefits	32,070	73,680	59,698	59,698
Purchased Services	-	-	3,709	3,709
Supplies	1,848	5,774	4,305	4,305
Capital Outlay	-	-	-	-
Other	-	-	-	-
<b>Total Media Services</b>	<b>\$ 76,201</b>	<b>\$ 208,197</b>	<b>\$ 112,252</b>	<b>\$ 112,252</b>
<b>Instructional Technology (225)</b>				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	152,958	-	6,000	6,000
Supplies	319,186	-	-	48,997
Capital Outlay	-	-	-	-
Other	-	-	-	-
<b>Total Instructional Technology</b>	<b>\$ 472,144</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ 54,997</b>

	<b>2020-21 Audited Final</b>	<b>2021-22 Audited Final</b>	<b>2022-23 Initial June 13, 2022</b>	<b>2022-23 Amendment #1 January 9, 2023</b>
Direction of Instruction (226)				
Salaries and wages	\$ 330,900	\$ 337,415	\$ 330,163	\$ 417,660
Benefits	265,264	279,785	265,200	279,830
Purchased Services	-	-	2,000	2,000
Supplies	151	241	3,121	3,121
Capital Outlay	-	-	-	-
Other	3,789	6,757	1,561	1,561
<b>Total Direction of Instruction</b>	<b>\$ 600,104</b>	<b>\$ 624,197</b>	<b>\$ 602,045</b>	<b>\$ 704,172</b>
Student Assessment (227)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
<b>Total Student Assessment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Instructional Staff Support</b>	<b>\$ 3,039,096</b>	<b>\$ 1,660,138</b>	<b>\$ 1,801,424</b>	<b>\$ 1,703,739</b>
General Administration				
Board of Education (231)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	60,765	58,765	54,735	224,327
Supplies	4,451	535	-	-
Capital Outlay	-	-	-	-
Other	15,270	17,114	11,500	11,500
<b>Total Board of Education</b>	<b>\$ 80,485</b>	<b>\$ 76,414</b>	<b>\$ 66,235</b>	<b>\$ 235,827</b>
Executive Administration (232)				
Salaries and wages	\$ 345,265	\$ 397,945	\$ 365,170	\$ 401,361
Benefits	232,434	262,798	257,528	279,930
Purchased Services	20,836	21,186	173,500	173,500
Supplies	717	2,010	650	650
Capital Outlay	-	-	-	-
Other	13,120	8,786	33,000	33,000
<b>Total Executive Administration</b>	<b>\$ 612,372</b>	<b>\$ 692,726</b>	<b>\$ 829,848</b>	<b>\$ 888,441</b>
<b>Total General Administration</b>	<b>\$ 692,857</b>	<b>\$ 769,140</b>	<b>\$ 896,083</b>	<b>\$ 1,124,268</b>
School Administration				
Principal's Office (241)				
Salaries and wages	\$ 1,311,379	\$ 1,301,532	\$ 1,303,785	\$ 1,520,314
Benefits	1,007,098	1,034,316	1,002,481	1,047,137
Purchased Services	34,490	20,137	45,957	45,957
Supplies	6,604	8,334	8,161	8,161
Capital Outlay	-	196,884	3,900	3,900
Other	14,157	12,282	21,841	21,841
<b>Total Principal's Office</b>	<b>\$ 2,373,728</b>	<b>\$ 2,573,484</b>	<b>\$ 2,386,125</b>	<b>\$ 2,647,310</b>

	<b>2020-21 Audited Final</b>	<b>2021-22 Audited Final</b>	<b>2022-23 Initial June 13, 2022</b>	<b>2022-23 Amendment #1 January 9, 2023</b>
Other School Administration (249)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	55,000	55,000	55,000	55,000
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
<b>Total Other School Administration</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>
<b>Total School Administration</b>	<b>\$ 2,428,728</b>	<b>\$ 2,628,484</b>	<b>\$ 2,441,125</b>	<b>\$ 2,702,310</b>
Business Services				
Fiscal Services (252)				
Salaries and wages	\$ 215,422	\$ 251,775	\$ 230,000	\$ 234,583
Benefits	153,643	164,547	162,213	179,466
Purchased Services	7,306	3,720	12,500	12,500
Supplies	1,068	1,390	1,000	1,000
Capital Outlay	-	-	-	-
Other	1,883	1,952	1,500	1,500
<b>Total Fiscal Services</b>	<b>\$ 379,322</b>	<b>\$ 423,383</b>	<b>\$ 407,213</b>	<b>\$ 429,049</b>
Internal Services (257)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	11,826	(1,351)	6,000	6,000
Supplies	2,585	5,895	10,000	10,000
Capital Outlay	-	-	-	-
Other	-	-	-	-
<b>Total Internal Services</b>	<b>\$ 14,411</b>	<b>\$ 4,544</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>
Other Business Services (259)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	43,161	44,851	25,000	38,000
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	77,967	105,771	126,000	126,000
<b>Total Other Business Services</b>	<b>\$ 121,128</b>	<b>\$ 150,622</b>	<b>\$ 151,000</b>	<b>\$ 164,000</b>
<b>Total Business Services</b>	<b>\$ 514,861</b>	<b>\$ 578,549</b>	<b>\$ 574,213</b>	<b>\$ 609,049</b>
Operations & Maintenance				
Operations (261)				
Salaries and wages	\$ 359,296	\$ 385,502	\$ 399,376	\$ 412,551
Benefits	296,086	294,787	318,011	339,719
Purchased Services	1,307,525	1,618,750	1,726,617	1,861,259
Supplies	803,883	918,693	837,695	967,350
Capital Outlay	25,014	126	62,500	167,089
Other	8,868	6,851	4,250	5,200



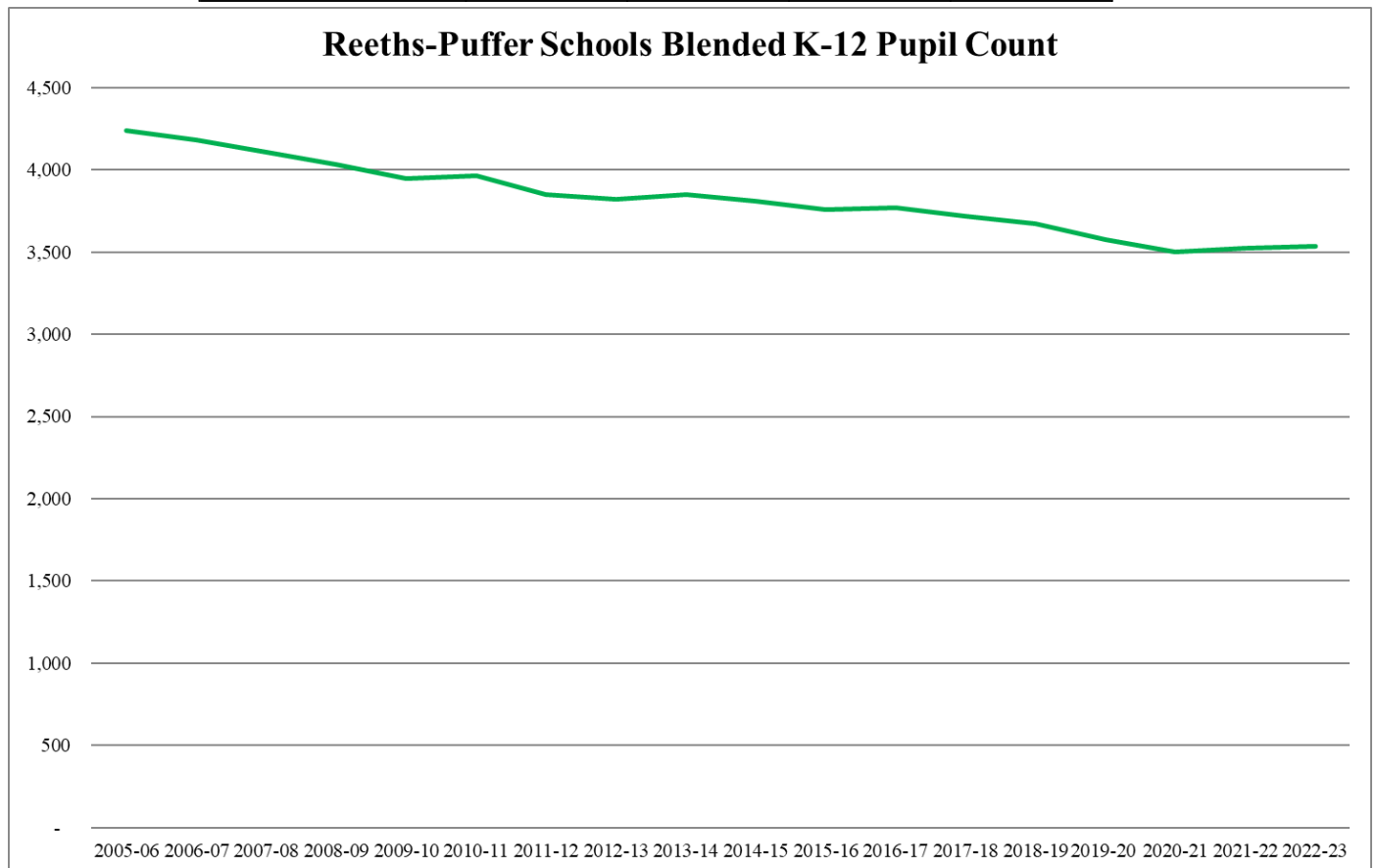
	<b>2020-21 Audited Final</b>	<b>2021-22 Audited Final</b>	<b>2022-23 Initial June 13, 2022</b>	<b>2022-23 Amendment #1 January 9, 2023</b>
Total Operations	\$ 2,800,672	\$ 3,224,709	\$ 3,348,449	\$ 3,753,168
Security Services (266)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	31,550	35,500	35,050	43,000
Supplies	-	-	-	-
Capital Outlay	-	-	-	331,000
Other	-	-	-	-
Total Security Services	\$ 31,550	\$ 35,500	\$ 35,050	\$ 374,000
Total Operations & Maintenance	\$ 2,832,221	\$ 3,260,209	\$ 3,383,499	\$ 4,127,168
Pupil Transportation (271)				
Salaries and wages	\$ 17,830	\$ 14,942	\$ 7,000	\$ 16,000
Benefits	8,364	9,134	4,813	9,619
Purchased Services	1,777,714	1,919,986	1,988,762	2,059,243
Supplies	82,352	173,802	155,500	185,500
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Pupil Transportation	\$ 1,886,259	\$ 2,117,864	\$ 2,156,075	\$ 2,270,362
Central Support				
Communication Services (282)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	24,315	17,446	31,044	31,044
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Communication Services	\$ 24,315	\$ 17,446	\$ 31,044	\$ 31,044
Human Resources (283)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	4,993	3,437	5,530	5,530
Purchased Services	7,597	46,567	66,430	27,030
Supplies	1,036	786	1,500	1,500
Capital Outlay	-	-	-	-
Other	6,953	9,804	10,000	10,000
Total Human Resources	\$ 20,579	\$ 60,594	\$ 83,460	\$ 44,060
Technology (284)				
Salaries and wages	\$ 181,946	\$ 193,942	\$ 189,857	\$ 220,238
Benefits	144,422	146,305	152,209	170,227
Purchased Services	238,785	123,462	70,100	92,100
Supplies	770	1,191	405	405
Capital Outlay	-	3,740	7,000	7,000
Other	12,707	27,491	21,500	21,500
Total Technology	\$ 578,630	\$ 496,131	\$ 441,071	\$ 511,470
Other Central Services (289)				

	2020-21 Audited Final	2021-22 Audited Final	2022-23 Initial June 13, 2022	2022-23 Amendment #1 January 9, 2023
Salaries and wages	\$ -	\$ 39,248	\$ 30,000	\$ 43,836
Benefits	(295)	19,099	-	32,229
Purchased Services	-	5,675	1,000	1,000
Supplies	5,541	7,762	6,000	6,000
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Other Central Services	\$ 5,246	\$ 71,784	\$ 37,000	\$ 83,065
Total Central Support	\$ 628,770	\$ 645,955	\$ 592,575	\$ 669,639
Other Support				
Athletics (293)				
Salaries and wages	\$ 494,393	\$ 424,083	\$ 436,293	\$ 454,989
Benefits	287,665	232,185	290,422	260,955
Purchased Services	81,038	107,260	94,835	131,621
Supplies	44,145	55,461	51,111	49,425
Capital Outlay	-	-	-	-
Other	42,422	38,621	44,887	45,487
Total Athletics	\$ 949,663	\$ 857,610	\$ 917,547	\$ 942,477
Other Support Services (299)				
Salaries and wages	\$ -	\$ 140,002	\$ 139,687	\$ 254,562
Benefits	-	70,451	70,279	114,148
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Other Support Services	\$ -	\$ 210,453	\$ 209,966	\$ 368,710
Total Athletics & Other Support	\$ 949,663	\$ 1,068,063	\$ 1,127,513	\$ 1,311,187
Community Services				
Community Services Direction (311)				
Salaries and wages	\$ 11,825	\$ 13,155	\$ 13,650	\$ 12,500
Benefits	5,401	6,687	6,372	6,249
Purchased Services	522	1,234	853	926
Supplies	-	2,386	166	50
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Community Services Direction	\$ 17,748	\$ 23,462	\$ 21,041	\$ 19,725
Community Recreation (321)				
Salaries and wages	\$ -	\$ -	\$ 7,600	\$ -
Benefits	(130)	-	3,626	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Community Services Direction Community Activities (331)	\$ (130)	\$ -	\$ 11,226	\$ -

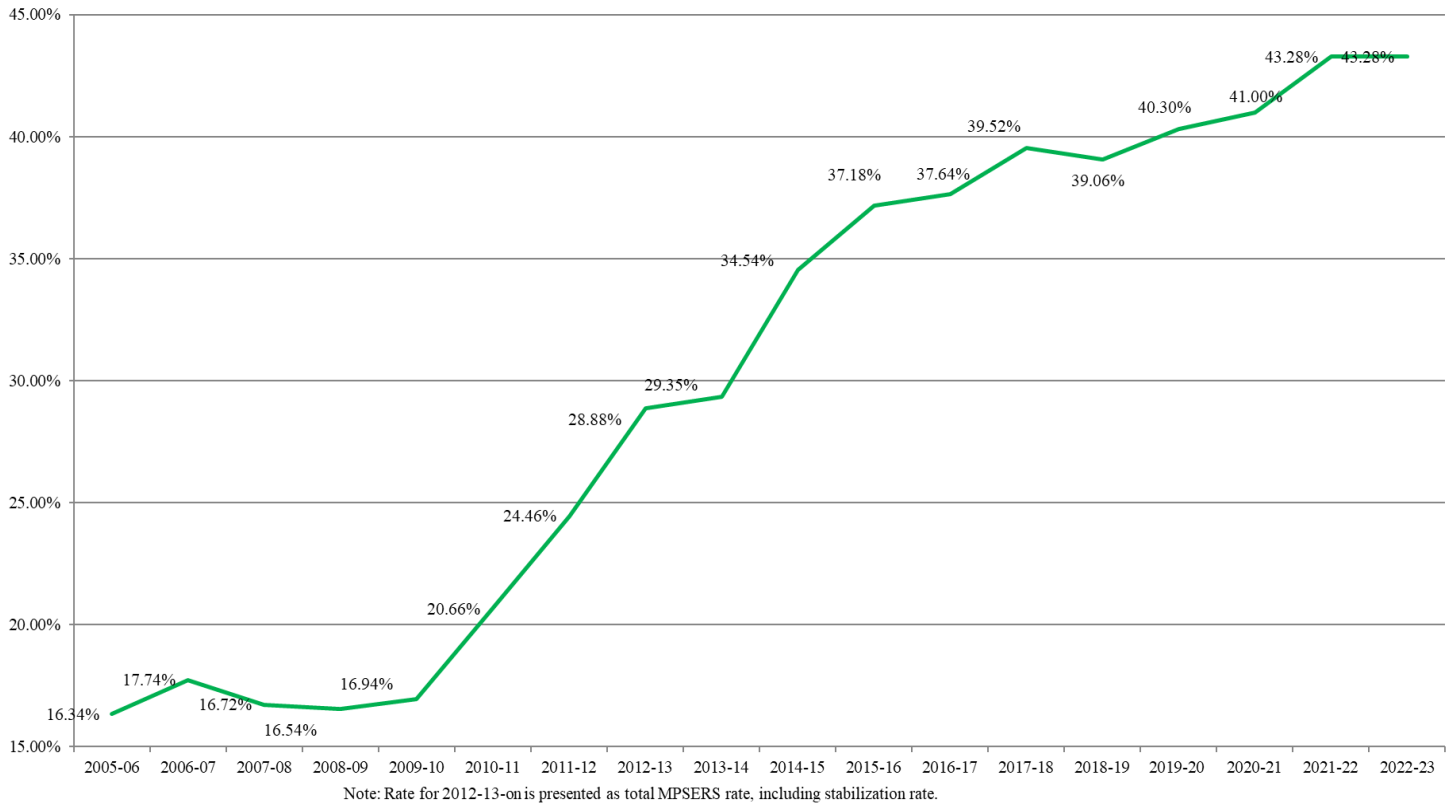
	2020-21 Audited Final	2021-22 Audited Final	2022-23 Initial June 13, 2022	2022-23 Amendment #1 January 9, 2023
Salaries and wages	\$ 15,600	\$ 37,620	\$ 31,200	\$ 32,448
Benefits	7,558	18,375	-	16,730
Purchased Services	3,514	41,120	1,715	59,859
Supplies	20,561	12,615	7,750	48,662
Capital Outlay	-	-	-	-
Other	-	-	-	-
<b>Total Community Activities</b>	<b>\$ 47,233</b>	<b>\$ 109,730</b>	<b>\$ 40,665</b>	<b>\$ 157,699</b>
Welfare Activities (361)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	337	-	500	500
Supplies	-	1,094	540	500
Capital Outlay	-	-	-	-
Other	-	-	-	-
<b>Total Child Care</b>	<b>\$ 337</b>	<b>\$ 1,094</b>	<b>\$ 1,040</b>	<b>\$ 1,000</b>
Non-Public (371)				
Salaries and wages	\$ 1,711	\$ -	\$ -	\$ -
Benefits	851	-	-	-
Purchased Services	-	3,989	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
<b>Total Non-Public</b>	<b>\$ 2,562</b>	<b>\$ 3,989</b>	<b>\$ -</b>	<b>\$ -</b>
Other (391)				
Salaries and wages	\$ -	\$ 84,156	\$ 84,156	\$ 87,522
Benefits	-	60,221	66,008	67,280
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
<b>Total Other Community Services (391)</b>	<b>\$ -</b>	<b>\$ 144,377</b>	<b>\$ 150,164</b>	<b>\$ 154,802</b>
<b>Total Community Services</b>	<b>\$ 67,750</b>	<b>\$ 282,652</b>	<b>\$ 224,136</b>	<b>\$ 333,226</b>
Interfund & Other Financing Uses				
Payments to Other Gov. Agencies (410's)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	3,992	4,533
<b>Total Payments to Other Gov't Entities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,992</b>	<b>\$ 4,533</b>
Site & Building Improvements (450's)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-

	2020-21 Audited Final	2021-22 Audited Final	2022-23 Initial June 13, 2022	2022-23 Amendment #1 January 9, 2023
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Site & Building Improvements	\$ -	\$ -	\$ -	\$ -
Debt Services (510's)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	66,359	38,960	66,000	39,300
Total Debt Service	\$ 66,359	\$ 38,960	\$ 66,000	\$ 39,300
Operating Transfers Out (600's)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	700,000	73,186	73,186	73,186
Total Operating Transfers Out	\$ 700,000	\$ 73,186	\$ 73,186	\$ 73,186
Total Interfund & Other Financing Uses	\$ 766,359	\$ 112,146	\$ 143,178	\$ 117,019
<b>Total Expenditures</b>	<b>\$ 40,640,343</b>	<b>\$ 42,410,894</b>	<b>\$ 42,328,837</b>	<b>\$ 46,765,029</b>
<b>Projected surplus (deficit)</b>	<b>\$ 1,125,418</b>	<b>\$ 1,117,456</b>	<b>\$ 751,396</b>	<b>\$ 165,386</b>

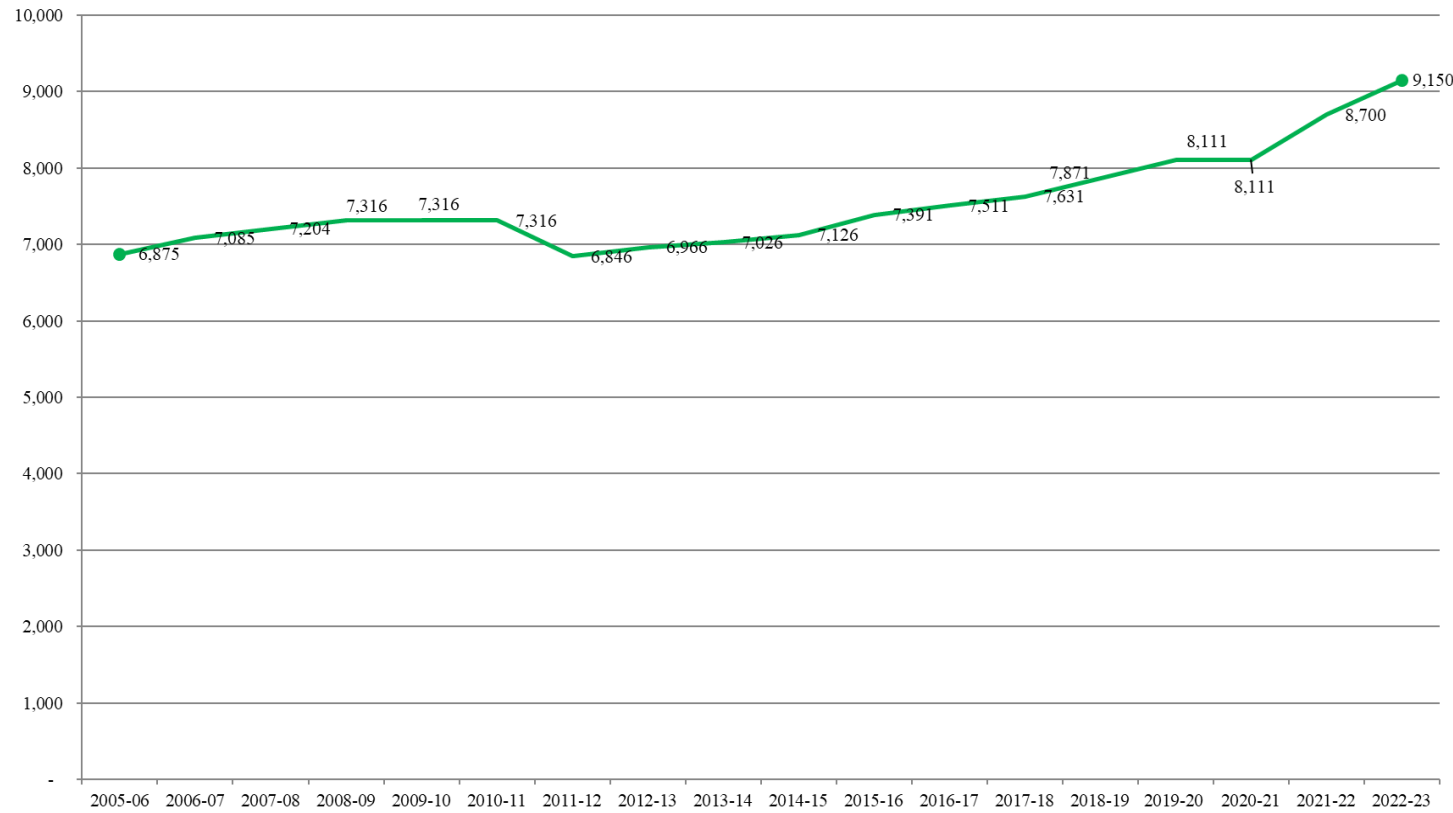
<b>Reeths-Puffer Schools Historical Pupil Count</b>				
School Year	K-12 only	Alternative Ed	Shared Time*	Total Pupil Count
2005-06	4,238			4,238
2006-07	4,181			4,181
2007-08	4,106			4,106
2008-09	4,036			4,036
2009-10	3,949			3,949
2010-11	3,965			3,965
2011-12	3,849			3,849
2012-13	3,822			3,822
2013-14	3,849	44		3,893
2014-15	3,810	43		3,853
2015-16	3,756	34		3,790
2016-17	3,769	34		3,803
2017-18	3,721	35	69	3,825
2018-19	3,672	29	8	3,709
2019-20	3,574	26	-	3,600
2020-21	3,500	22	-	3,522
2021-22	3,526	24	-	3,550
2022-23	3,537	30	-	3,567



### MPSERS pension rate



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



<b>R-P General Fund Balance as a percentage of Expenditures:</b>	
2005-06	6.7%
2006-07	9.5%
2007-08	9.9%
2008-09	11.3%
2009-10	12.3%
2010-11	14.4%
2011-12	10.6%
2012-13	9.1%
2013-14	7.9%
2014-15	8.1%
2015-16	7.5%
2016-17	9.9%
2017-18	9.6%
2018-19	9.1%
2019-20	9.2%
2020-21	11.5%
2021-22	13.7%
2022-23 Initial	15.5%
2022-23 Amendment 1	12.8%

## **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.