



## **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 #2  
General Fund  
Food Service Fund  
Technology and Security Fund  
School Activity Fund**

**Monday, June 12, 2023  
(Discussion and Board Adoption)**

**R-P ESB BOARD ROOM**

**Reeths-Puffer Schools**  
**Budget Amendment #2**  
**2022-23 Fiscal Year**

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## **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 June 12, 2023, and will serve as our final 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 #2:**

This comparative worksheet and budget resolution provide the second and final 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.
  - Alternative education student count of 24 students.
- State Aid Revenue – the per-pupil foundation allowance of \$9,150 which was recognized in Budget Amendment #1.
  - Section 31a At-Risk – due to the state now fully funding this grant, the revenue is \$487,467 higher than the original budget. This was recognized in Budget Amendment #1.
  - 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 \$6 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 \$238,000. This is from increase in property tax due.
  - Federal Revenue – has increased due to ESSER related grants.
- 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 at approximately \$5.4 million, a \$1,000,000 difference from the original 2022-23 projection of \$3.4 million. This large increase is due to another influx and deduction of almost \$2,000,000. This equates to 27.97% of the previous year’s payroll and approximately 26.43% of this year’s projected payroll costs.
- Grant Revenue Assumptions:
  - Title I-A – The projected grant budget for 2022-23 is approximately \$334,000.
  - Title II-A – The projected grant budget for 2022-23 is approximately \$73,000.
  - Title III – The updated 2022-23 grant allocation is approximately \$1,100.
  - Title IV – The 2022-23 grant allocation is approximately \$25,000.
  - Indian Ed – This grant is expected to continue with an approximate allocation of \$20,000.
  - IDEA – 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 77.74% of the amended 2022-23 budget which is lower than the original 79.78%.
- Updated allocations for other major contracts, and district and operational needs, have resulted in changes as compared to the Budget Amendment #1.

This proposed budget factors all assumptions above and includes total revenue of approximately \$50.2 million in revenue and \$48.9 million in expenditures, for a projected spending surplus of \$1.28 million. The beginning fund balance for 2022-23 is approximately \$5.8 million, or 11.8% of 2022-23 expenditures, and this amended budget will leave a fund balance of approximately \$7 million at the conclusion of the year, or 14.5% of projected 2022-23 expenditures.

**2022-23 Food Service Fund Budget Amendment:**

This budget resolution is the final recommended update for the food service fund budget for the 2022-23 fiscal year. This budget is based upon certain assumptions and updated factors since the initial budget was adopted in June, 2022. The updated budget assumptions for the amended 2022-23 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 downward compared to original projections due to staff transitioning to SFE and retirements.
- 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 more staff moving over to SFE.

The proposed budget factors all assumptions above and includes approximately \$1.57million in revenue and \$1.91 million in expenditures, for a projected fund balance decrease of \$45,080. Our audited fund balance for the 2021-22 is \$644,306 and this final amended budget will leave an estimated \$299,226 at the conclusion of the 2022-23 year.

**2022-23 Technology and Security Fund Budget Amendment:**

This budget resolution is the final recommended update for the technology and security fund budget for the 2022-23 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 2022-23 budget are:

- Estimated revenue from tax collections passed through MAISD: about \$772,200.
- There were only slight changes in expenditures in comparison to the original budget.

This proposed budget includes total revenue of approximately \$772,200 and expenditures of approximately \$986,000. 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 \$508,159, this would leave an ending fund balance of approximately \$294,011 at the end of the 2022-23 year.

**2022-23 School Activity Fund Budget Amendment:**

This budget resolution is the final recommended update for the school activity fund budget for the 2022-23 fiscal year. This budget is based upon certain assumptions and updated factors since the initial budget was adopted in June, 2022. The updated budget assumption for the amended 2022-23 budget are:

- Local revenue is much higher in comparison to the initial budget due increases in fundraising activities.
- The expenditures are also much higher due to higher rates of student activities in comparison to last year.

**Supporting financial information:**

1. Comparative budget worksheet showing line items as a percent of total revenues or expenditures. This gives us a manner of gauging where our resources are directed and how our budget decisions affect the allocation of those resources as pieces of the total pie.
2. A breakdown of our general fund budget into detailed functional and object categories. This shows the breakdown of salaries and wages, benefits, purchased services, supplies, capital outlay, and other expenditures in each function required in our reporting to the State of Michigan.
3. Updated graphs of R-PS K-12 enrollment, 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 #2

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	\$ 2,968,570
Received from Other Districts	1,393,188
State Sources	40,627,521
Federal Sources	5,133,758
Incoming Transfers & Other Transactions	<u>60,000</u>
Total Revenue	50,183,037
Estimated Fund Balance available, July 1	5,809,957
Total Available Funds	<u><u>\$ 55,992,994</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	\$ 22,716,581
Added Needs	6,496,841
Support Services	
Pupil	4,315,938
Instructional Staff	1,851,741
General Administration	974,968
School Administration	2,701,523
Business Services	631,403
Operations & Maintenance	4,536,466
Pupil Transportation	2,270,862
Central	606,128
Athletics	948,344
Other Support Services	287,273
Community Services	434,851
Outgoing Transfers & Other	<u>124,319</u>
Total Appropriated	<u><u>\$ 48,897,239</u></u>

**Reeths-Puffer Schools**  
**Statement of Revenues, Expenditures, and Other Changes in Fund Balance**  
**2022-23 Budget Amendment #2**

	2020-21 Audited Final	2021-22 Audited Final	2022-23 Initial June 13, 2022	2022-23 Amendment #1 January 9, 2023	2022-23 Amendment #2 June 12, 2023
<b>Revenue:</b>					
Local Sources					
Local Revenue	\$ 2,882,725	\$ 2,954,962	\$ 2,860,005	\$ 3,098,506	\$ 2,968,570
Received from other Districts	1,722,580	1,864,480	1,480,188	1,478,188	1,393,188
State Sources	32,992,465	34,980,609	35,214,513	37,346,428	40,627,521
Federal Sources	3,895,119	3,472,672	3,455,527	4,947,293	5,133,758
Incoming Transfers & Other Sources	272,872	255,629	70,000	60,000	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>\$ 50,183,037</b>
<b>Expenditures:</b>					
Instruction					
Basic Instruction	\$ 18,442,102	\$ 19,553,540	\$ 19,875,926	\$ 21,854,732	\$ 22,716,581
Added Needs Instruction	5,093,086	5,439,699	5,307,838	5,781,505	6,496,841
Support Services					
Pupil Support	3,298,593	4,294,455	3,805,251	4,160,824	4,315,938
Instructional Staff Support	3,039,096	1,660,138	1,801,424	1,703,739	1,851,741
General Administration	692,857	769,140	896,083	1,124,268	974,968
School Administration	2,428,728	2,628,484	2,441,125	2,702,310	2,701,523
Business Services	514,861	578,549	574,213	609,049	631,403
Operations & Maintenance	2,832,217	3,260,209	3,383,499	4,127,168	4,536,466
Pupil Transportation	1,886,259	2,117,864	2,156,075	2,270,362	2,270,862
Central Support (Tech, HR)	628,770	645,955	592,575	669,639	606,128
Athletics	949,663	857,610	917,547	942,477	948,344
Other Support Services	-	210,453	209,966	368,710	287,273
Community Services	67,750	282,652	224,136	333,226	434,851
Interfund & Other Financing Uses	766,359	112,146	143,178	117,019	124,319
<b>Total Expenditures</b>	<b>\$ 40,640,340</b>	<b>\$ 42,410,894</b>	<b>\$ 42,328,837</b>	<b>\$ 46,765,029</b>	<b>\$ 48,897,239</b>
Projected surplus (deficit)	\$ 1,125,421	\$ 1,117,456	\$ 751,396	\$ 165,386	\$ 1,285,798
Fund Balance, July 1	\$ 3,567,080	\$ 4,692,501	\$ 5,809,957	\$ 5,809,957	\$ 5,809,957
Fund Balance, June 30	\$ 4,692,501	\$ 5,809,957	\$ 6,561,353	\$ 5,975,343	\$ 7,095,755
Percentage of Annual Expenditures	11.5%	13.7%	15.5%	12.8%	14.5%



**Reeths-Puffer Schools**  
**General Appropriations Act**

**Food Service Fund**  
**2022-23 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, 2023 is:

Revenue:	
Local	\$ 380,000
State	91,000
Federal	1,100,000
Other	-
Total Revenue	<u>\$ 1,571,000</u>
Estimated Fund Balance available, July 1	644,306
Total Available Funds	<u><u>\$ 2,215,306</u></u>

BE IT FURTHER RESOLVED, that \$ 1,916,080 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	1,835,280
Interfund Transfers	65,000
Total Appropriated	<u><u>\$ 1,916,080</u></u>

**Reeths-Puffer Schools**  
**Food Service Fund**  
**2022-23 Budget Amendment #2**

	<b>2020-21 Audited</b>	<b>2021-22 Audited</b>	<b>2022-23 Initial June 13, 2022</b>	<b>2022-23 Amendment #2 June 12, 2023</b>
Revenue				
Local	\$ 93,047	\$ 94,929	\$ 375,720	\$ 380,000
State	82,257	54,146	82,257	91,000
Federal	1,839,727	2,194,894	895,000	1,100,000
Total revenues	\$ 2,015,031	\$ 2,343,969	\$ 1,352,977	\$ 1,571,000
Expenditures				
General Admin				
Audit	\$ -	\$ -	\$ 4,100	\$ 4,100
Operations				
Purchased Services	6,750	19,220	7,700	7,700
Transportation				
Supplies	-	3,427	4,000	4,000
Food Service				
Salaries	289,756	289,612	320,000	275,125
Benefits	187,060	183,391	121,375	151,564
Purchased Services	344,129	491,307	329,700	510,392
Supplies	62,282	76,003	70,000	55,000
Food and Milk	638,188	931,154	350,000	622,000
Capital Outlay	-	48,769	30,000	117,920
Other	12,087	14,908	103,279	103,279
Interfund Transfers				
General Fund Indirect	62,479	58,745	100,000	65,000
Total expenditures	\$ 1,602,731	\$ 2,116,536	\$ 1,440,154	\$ 1,916,080
Projected surplus (deficit)	\$ 412,300	\$ 227,433	\$ (87,177)	\$ (345,080)
Fund Balance, July 1	\$ 4,573	\$ 416,873	\$ 644,306	\$ 644,306
Fund Balance, June 30	\$ 416,873	\$ 644,306	\$ 557,129	\$ 299,226

**Reeths-Puffer Schools  
General Appropriations Act**

**Technology and Security Fund  
2022-23 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, 2023 is:

Revenue:	
Local - Received from Other Districts	\$ 772,200
Other Financing Sources	-
Total Revenue	<u>772,200</u>
Estimated Fund Balance available, July 1	508,159
Total Available Funds	<u><u>\$ 1,280,359</u></u>

BE IT FURTHER RESOLVED, that \$ 986,348 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	\$ 60,500
Instructional Staff Support	512,560
Operations & Security	265,023
Central Support (Tech, HR)	56,272
Debt Service	91,993
Total Appropriated	<u><u>\$ 986,348</u></u>

**Reeths-Puffer Schools**  
**Technology and Security Fund**  
**2022-23 Budget Amendment #2**

	<b>2020-21 Audited Final</b>	<b>2021-22 Audited Final</b>	<b>2022-23 Initial June 13, 2022</b>	<b>2022-23 Amendment #2 June 12, 2023</b>
<b>Revenue</b>				
Local - Received from Other Districts	\$ 711,931	\$ 745,605	\$ 713,462	\$ 772,200
State	-	-	-	-
Other Financing Sources	27,858	-	-	-
<b>Total revenues</b>	<b>\$ 739,789</b>	<b>\$ 745,605</b>	<b>\$ 713,462</b>	<b>\$ 772,200</b>
<b>Expenditures</b>				
Support Services				
Pupil Support	\$ 53,406	\$ 60,541	\$ 22,460	\$ 60,500
Instructional Staff Support	217,386	291,872	510,846	512,560
Operations & Security	115,696	820	215,750	265,023
Central Support (Tech, HR)	47,405	94,973	39,257	56,272
Debt Service	96,543	94,228	96,557	91,993
<b>Total expenditures</b>	<b>\$ 530,436</b>	<b>\$ 542,434</b>	<b>\$ 884,870</b>	<b>\$ 986,348</b>
<b>Projected surplus (deficit)</b>	<b>\$ 209,353</b>	<b>\$ 203,171</b>	<b>\$ (171,408)</b>	<b>\$ (214,148)</b>
<b>Fund Balance, July 1</b>	<b>\$ 95,635</b>	<b>\$ 304,988</b>	<b>\$ 508,159</b>	<b>\$ 508,159</b>
<b>Fund Balance, June 30</b>	<b>\$ 304,988</b>	<b>\$ 508,159</b>	<b>\$ 336,751</b>	<b>\$ 294,011</b>

**Reeths-Puffer Schools**  
**General Appropriations Act**

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

Revenue:	
Local	\$ 970,000
Total Revenue	<u>\$ 970,000</u>
 Estimated Fund Balance available, July 1	 507,520
 Total Available Funds	 <u><u>\$ 1,477,520</u></u>

BE IT FURTHER RESOLVED, that \$ 878,000 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	\$ 878,000
 Total Appropriated	 <u><u>\$ 878,000</u></u>

**Reeths-Puffer Schools**  
**School Activity Fund**  
**2022-23 Budget Amendment #2**

	<b>2020-21 Audited Final</b>	<b>2021-22 Audited Final</b>	<b>2022-23 Initial June 13, 2022</b>	<b>2022-23 Amendment #2 June 12, 2023</b>
Revenue				
Local	\$ 330,206	\$ 801,019	\$ 814,548	\$ 970,000
Total revenues	\$ 330,206	\$ 801,019	\$ 814,548	\$ 970,000
Expenditures				
Basic Instruction	\$ 347,584	\$ 646,180	\$ 607,771	\$ 878,000
Total expenditures	\$ 347,584	\$ 646,180	\$ 607,771	\$ 878,000
Projected surplus (deficit)	\$ (17,378)	\$ 154,839	\$ 206,777	\$ 92,000
Estimated Fund Balance, July 1	\$ 370,059	\$ 352,681	\$ 507,520	\$ 507,520
Fund Balance, June 30	\$ 352,681	\$ 507,520	\$ 714,297	\$ 599,520

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 12, 2023.

**Supporting financial information:**

**Reeths-Puffer Schools  
Statement of Revenues, Expenditures, and Other Changes in Fund Balance  
2022-23 Budget Amendment #2**

	2020-21		2021-22		2022-23		2022-23		2022-23	
	Audited Final		Audited Final		Initial June 13, 2022		Amendment #1 January 9, 2023		Amendment #2 June 12, 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>	<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%	\$ 2,968,570	5.9%
Received from other Districts	1,722,580	4.1%	1,864,480	4.3%	1,480,188	3.4%	1,478,188	3.1%	1,393,188	2.8%
State Sources	32,992,465	79.0%	34,980,609	80.4%	35,214,513	81.7%	37,346,428	79.6%	40,627,521	81.0%
Federal Sources	3,895,119	9.3%	3,472,672	8.0%	3,455,527	8.0%	4,947,293	10.5%	5,133,758	10.2%
Incoming Transfers & Other Sources	272,872	0.7%	255,629	0.6%	70,000	0.2%	60,000	0.1%	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>\$50,183,037</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%	\$ 22,716,581	46.5%
Added Needs Instruction	5,093,086	12.5%	5,439,699	12.8%	5,307,838	12.5%	5,781,505	12.4%	6,496,841	13.3%
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%	4,315,938	8.8%
Instructional Staff Support	3,039,096	7.5%	1,660,138	3.9%	1,801,424	4.3%	1,703,739	3.6%	1,851,741	3.8%
General Administration	692,857	1.7%	769,140	1.8%	896,083	2.1%	1,124,268	2.4%	974,968	2.0%
School Administration	2,428,728	6.0%	2,628,484	6.2%	2,441,125	5.8%	2,702,310	5.8%	2,701,523	5.5%
Business Services	514,861	1.3%	578,549	1.4%	574,213	1.4%	609,049	1.3%	631,403	1.3%
Operations & Maintenance	2,832,217	7.0%	3,260,209	7.7%	3,383,499	8.0%	4,127,168	8.8%	4,536,466	9.3%
Pupil Transportation	1,886,259	4.6%	2,117,864	5.0%	2,156,075	5.1%	2,270,362	4.9%	2,270,862	4.6%
Central Support (Tech, HR)	628,770	1.5%	645,955	1.5%	592,575	1.4%	669,639	1.4%	606,128	1.2%
Athletics	949,663	2.3%	857,610	2.0%	917,547	2.2%	942,477	2.0%	948,344	1.9%
Other Support Services	-	-	210,453	0.5%	209,966	0.5%	368,710	0.8%	287,273	0.6%
Community Services	67,750	0.2%	282,652	0.7%	224,136	0.5%	333,226	0.7%	434,851	0.9%
Interfund & Other Financing Uses	766,359	1.9%	112,146	0.3%	143,178	0.3%	117,019	0.3%	124,319	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>	<b>\$48,897,239</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%	\$ 1,285,798	2.6%
Fund Balance, July 1	\$ 3,567,080	8.7%	\$ 4,692,501	11.0%	\$ 5,809,957	13.6%	\$ 5,809,957	12.3%	\$ 5,809,957	11.8%
Fund Balance, June 30	\$ 4,692,501	11.5%	\$ 5,809,957	13.7%	\$ 6,561,353	15.5%	\$ 5,975,343	12.8%	\$ 7,095,755	14.5%

<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	\$ 17,664,058	43.46%	\$ 19,305,627	45.52%	\$ 18,973,473	44.82%	\$ 20,855,109	44.60%	\$ 20,428,817	41.78%
Benefits	13,686,004	33.68%	14,689,760	34.64%	14,796,363	34.96%	15,695,123	33.56%	17,583,409	35.96%
Purchased Services	5,816,272	14.31%	5,282,191	12.45%	5,549,938	13.11%	6,170,873	13.20%	6,370,738	13.03%
Supplies	1,517,250	3.73%	1,546,825	3.65%	1,564,781	3.70%	1,942,631	4.15%	2,009,998	4.11%
Capital Outlay	25,014	0.06%	205,605	0.48%	88,733	0.21%	524,322	1.12%	773,386	1.58%
Other	1,931,746	4.75%	1,380,886	3.26%	1,355,549	3.20%	1,576,970	3.37%	1,730,890	3.54%
<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>	<b>\$48,897,239</b>	<b>100.0%</b>

**Reeths-Puffer Schools**  
**Statement of Revenues, Expenditures, and Fund Balance**  
**2022-23 Budget Amendment #2**

	2020-21 Audited Final	2021-22 Audited Final	2022-23 Initial June 13, 2022	2022-23 Amendment #1 January 9, 2023	2022-23 Amendment #2 June 12, 2023
<b>Revenue:</b>					
Local Sources					
Local Revenue					
Property taxes	\$ 2,714,830	\$ 2,735,135	\$ 2,677,604	\$ 2,896,886	\$ 2,763,867
Investment earnings	43,666	23,310	20,000	25,000	40,000
Athletics	33,647	127,109	117,901	126,440	114,203
Charges for services	25,869	49,448	11,500	14,000	16,500
Other	64,714	19,960	33,000	36,180	34,000
Total Local Sources	\$ 2,882,725	\$ 2,954,962	\$ 2,860,005	\$ 3,098,506	\$ 2,968,570
Received from other Districts					
Act 18 and Inter-District	\$ 1,441,334	\$ 1,569,501	\$ 1,267,188	\$ 1,265,188	\$ 1,265,188
Medicaid	273,433	287,073	210,000	210,000	125,000
Other	7,813	7,906	3,000	3,000	3,000
Total Received from Other Districts	\$ 1,722,580	\$ 1,864,480	\$ 1,480,188	\$ 1,478,188	\$ 1,393,188
State Sources					
Foundation Allowance	\$ 25,437,813	\$ 27,217,708	\$ 28,130,749	\$ 29,279,976	\$ 29,534,462
Grants	7,547,587	7,658,476	7,080,183	7,966,012	10,894,859
Other	7,065	104,425	3,581	100,440	198,200
Total State Revenue	\$ 32,992,465	\$ 34,980,609	\$ 35,214,513	\$ 37,346,428	\$ 40,627,521
Federal Sources					
Title grants	\$ 2,488,506	\$ 2,026,921	\$ 2,002,781	\$ 3,192,602	\$ 3,377,869
IDEA grants	1,383,457	1,406,516	1,421,705	1,724,717	1,725,915
Other	23,156	39,235	31,041	29,974	29,974
Total Federal Revenue	\$ 3,895,119	\$ 3,472,672	\$ 3,455,527	\$ 4,947,293	\$ 5,133,758
Incoming Transfers & Other Sources					
Prior period adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Food Service Indirect	62,479	58,745	70,000	60,000	60,000
Other	210,393	196,884	-	-	-
Total Incoming Transfers & Other Sources	\$ 272,872	\$ 255,629	\$ 70,000	\$ 60,000	\$ 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>\$ 50,183,037</b>
<b>Expenditures:</b>					
Instruction					
Basic Instruction					
Elementary (111)					
Salaries and wages	\$ 5,256,440	\$ 5,509,888	\$ 5,751,724	\$ 5,863,626	\$ 5,654,673
Benefits	4,343,847	4,511,730	4,584,877	4,873,609	5,432,939
Purchased Services	108,187	181,533	126,825	252,916	323,416
Supplies	106,378	149,619	251,410	254,161	152,576
Capital Outlay	-	-	7,050	7,050	3,500
Other	1,985	3,606	2,566	2,566	2,928
Total Elementary	\$ 9,816,836	\$ 10,356,376	\$ 10,724,452	\$ 11,253,928	\$ 11,570,032
Middle School (112)					
Salaries and wages	\$ 1,578,181	\$ 1,599,740	\$ 1,635,484	\$ 1,867,969	\$ 1,503,684
Benefits	1,194,705	1,168,127	1,228,774	1,267,487	1,811,665
Purchased Services	22,403	142,008	45,469	146,469	166,269
Supplies	34,881	52,720	54,412	63,412	78,412
Capital Outlay	-	-	-	-	-
Other	1,547	811	-	-	-
Total Middle School	\$ 2,831,717	\$ 2,963,407	\$ 2,964,140	\$ 3,345,338	\$ 3,560,031
High School (113)					



	2020-21 Audited Final	2021-22 Audited Final	2022-23 Initial June 13, 2022	2022-23 Amendment #1 January 9, 2023	2022-23 Amendment #2 June 12, 2023
Salaries and wages	\$ 2,909,784	\$ 3,020,604	\$ 2,922,109	\$ 3,287,536	\$ 3,136,584
Benefits	2,409,030	2,403,056	2,536,179	2,826,539	3,307,947
Purchased Services	189,982	305,390	228,179	421,357	391,879
Supplies	33,772	65,388	97,136	116,636	116,636
Capital Outlay	-	4,855	8,283	8,283	8,283
Other	188,045	225,095	221,658	289,858	377,897
Total High School	\$ 5,730,613	\$ 6,024,388	\$ 6,013,544	\$ 6,950,209	\$ 7,339,226
Summer School (119)					
Salaries and wages	\$ 31,435	\$ 104,180	\$ 86,605	\$ 115,015	\$ 57,050
Benefits	11,197	40,398	33,530	62,355	62,355
Purchased Services	12,148	53,088	48,585	104,842	104,842
Supplies	8,156	11,703	5,071	23,046	23,046
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Summer School	\$ 62,936	\$ 209,369	\$ 173,791	\$ 305,258	\$ 247,293
Total Basic Instruction	\$ 18,442,102	\$ 19,553,540	\$ 19,875,926	\$ 21,854,732	\$ 22,716,581
Added Needs Instruction					
Special Education (122)					
Salaries and wages	\$ 2,173,112	\$ 2,368,749	\$ 2,281,013	\$ 2,600,126	\$ 2,767,199
Benefits	1,496,972	1,664,522	1,611,936	1,619,149	1,876,248
Purchased Services	47,344	76,538	74,500	74,500	116,700
Supplies	29,658	43,484	43,469	120,180	120,180
Capital Outlay	-	-	-	-	-
Other	769,442	795,798	700,000	850,000	875,000
Total Special Education	\$ 4,516,527	\$ 4,949,092	\$ 4,710,918	\$ 5,263,955	\$ 5,755,327
Compensatory Education (125)					
Salaries and wages	\$ 302,935	\$ 240,602	\$ 264,766	\$ 220,000	\$ 394,944
Benefits	229,230	186,026	256,963	216,372	265,392
Purchased Services	38,018	49,286	65,623	71,123	71,123
Supplies	6,375	14,694	9,569	10,055	10,055
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Compensatory Education	\$ 576,559	\$ 490,607	\$ 596,921	\$ 517,550	\$ 741,514
Total Added Needs Instruction	\$ 5,093,086	\$ 5,439,699	\$ 5,307,838	\$ 5,781,505	\$ 6,496,841
Support Services					
Pupil Support					
Truancy/Attendance (211)					
Salaries and wages	\$ 1,026	\$ -	\$ -	\$ -	\$ -
Benefits	(74)	75	3,088	3,088	-
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Truancy/Attendance	\$ 952	\$ 75	\$ 3,088	\$ 3,088	\$ -
Guidance Services (212)					
Salaries and wages	\$ 329,358	\$ 596,684	\$ 409,855	\$ 320,632	\$ 484,289
Benefits	267,632	458,524	361,042	295,954	358,010
Purchased Services	-	-	-	-	-
Supplies	-	-	312	312	312
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Guidance Services	\$ 596,990	\$ 1,055,208	\$ 771,209	\$ 616,898	\$ 842,611
Health Services (213)					

	2020-21 Audited Final	2021-22 Audited Final	2022-23 Initial June 13, 2022	2022-23 Amendment #1 January 9, 2023	2022-23 Amendment #2 June 12, 2023
Salaries and wages	\$ 290,649	\$ 304,277	\$ 298,100	\$ 298,700	\$ 297,034
Benefits	216,770	236,605	220,539	216,041	218,871
Purchased Services	62,071	87,952	70,000	70,000	70,000
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Health Services</b>	<b>\$ 569,490</b>	<b>\$ 628,834</b>	<b>\$ 588,639</b>	<b>\$ 584,741</b>	<b>\$ 585,905</b>
Psychological Services (214)					
Salaries and wages	\$ 162,609	\$ 118,233	\$ 162,034	\$ 162,034	\$ 218,374
Benefits	102,824	82,498	114,477	114,477	135,932
Purchased Services	-	-	2,000	2,000	2,000
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Psychological Services</b>	<b>\$ 265,433</b>	<b>\$ 200,731</b>	<b>\$ 278,511</b>	<b>\$ 278,511</b>	<b>\$ 356,306</b>
Speech Services (215)					
Salaries and wages	\$ 506,959	\$ 502,161	\$ 478,272	\$ 478,272	\$ 508,170
Benefits	372,524	356,963	336,843	336,843	354,883
Purchased Services	235	620	2,256	2,256	2,256
Supplies	-	-	1,425	1,425	1,425
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Speech Services</b>	<b>\$ 879,718</b>	<b>\$ 859,745</b>	<b>\$ 818,796</b>	<b>\$ 818,796</b>	<b>\$ 866,734</b>
Social Work Services (216)					
Salaries and wages	\$ 378,625	\$ 599,505	\$ 456,868	\$ 551,274	\$ 640,223
Benefits	282,796	474,294	349,947	423,155	458,574
Purchased Services	86,091	250	1,677	1,677	91,677
Supplies	-	-	1,140	1,140	1,140
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>\$ 1,191,614</b>
Teacher Consultant (218)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Teacher Consultant</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Other Pupil Support (219)					
Salaries and wages	\$ 129,548	\$ 264,851	\$ 276,161	\$ 552,370	\$ 252,157
Benefits	108,476	207,498	246,216	310,174	200,711
Purchased Services	474	3,464	9,000	9,000	9,900
Supplies	-	-	4,000	10,000	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>\$ 472,768</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>\$ 4,315,938</b>
Instructional Staff Support					
Improvement of Instruction (221)					
Salaries and wages	\$ 285,549	\$ 326,091	\$ 338,005	\$ 384,450	\$ 351,181
Benefits	204,652	223,639	247,564	261,133	261,133
Purchased Services	1,390,081	258,764	474,517	140,158	182,638
Supplies	3,132	11,248	8,933	6,638	6,638

	2020-21 Audited Final	2021-22 Audited Final	2022-23 Initial June 13, 2022	2022-23 Amendment #1 January 9, 2023	2022-23 Amendment #2 June 12, 2023
Capital Outlay	-	-	-	-	-
Other	7,233	8,001	12,108	39,938	39,938
Total Improvement of Instruction	\$ 1,890,647	\$ 827,743	\$ 1,081,127	\$ 832,317	\$ 841,528
Media Services (222)					
Salaries and wages	\$ 42,283	\$ 128,743	\$ 44,541	\$ 44,541	\$ 60,248
Benefits	32,070	73,680	59,698	59,698	59,698
Purchased Services	-	-	3,709	3,709	3,709
Supplies	1,848	5,774	4,305	4,305	4,305
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Media Services	\$ 76,201	\$ 208,197	\$ 112,252	\$ 112,252	\$ 127,960
Instructional Technology (225)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	152,958	-	6,000	6,000	6,000
Supplies	319,186	-	-	48,997	152,636
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Instructional Technology	\$ 472,144	\$ -	\$ 6,000	\$ 54,997	\$ 158,636
Direction of Instruction (226)					
Salaries and wages	\$ 330,900	\$ 337,415	\$ 330,163	\$ 417,660	\$ 425,466
Benefits	265,264	279,785	265,200	279,830	286,830
Purchased Services	-	-	2,000	2,000	2,000
Supplies	151	241	3,121	3,121	3,121
Capital Outlay	-	-	-	-	-
Other	3,789	6,757	1,561	1,561	6,200
Total Direction of Instruction	\$ 600,104	\$ 624,197	\$ 602,045	\$ 704,172	\$ 723,617
Student Assessment (227)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Student Assessment	\$ -	\$ -	\$ -	\$ -	\$ -
Total Instructional Staff Support	\$ 3,039,096	\$ 1,660,138	\$ 1,801,424	\$ 1,703,739	\$ 1,851,741
General Administration					
Board of Education (231)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	60,765	58,765	54,735	224,327	221,912
Supplies	4,451	535	-	-	-
Capital Outlay	-	-	-	-	-
Other	15,270	17,114	11,500	11,500	25,745
Total Board of Education	\$ 80,485	\$ 76,414	\$ 66,235	\$ 235,827	\$ 247,657
Executive Administration (232)					
Salaries and wages	\$ 345,265	\$ 397,945	\$ 365,170	\$ 401,361	\$ 408,873
Benefits	232,434	262,798	257,528	279,930	274,288
Purchased Services	20,836	21,186	173,500	173,500	37,000
Supplies	717	2,010	650	650	650
Capital Outlay	-	-	-	-	-
Other	13,120	8,786	33,000	33,000	6,500
Total Executive Administration	\$ 612,372	\$ 692,726	\$ 829,848	\$ 888,441	\$ 727,311
Total General Administration	\$ 692,857	\$ 769,140	\$ 896,083	\$ 1,124,268	\$ 974,968

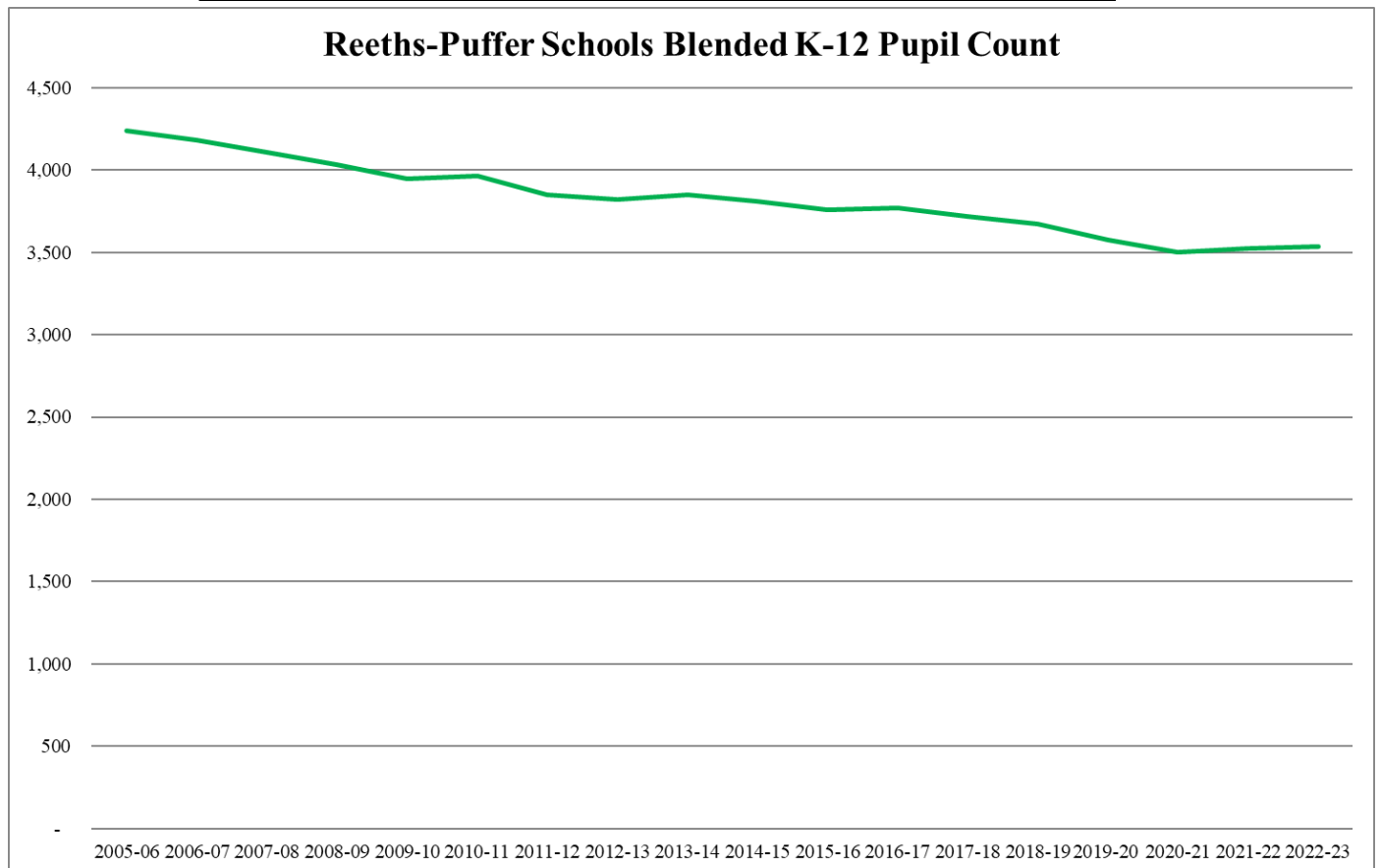
	2020-21 Audited Final	2021-22 Audited Final	2022-23 Initial June 13, 2022	2022-23 Amendment #1 January 9, 2023	2022-23 Amendment #2 June 12, 2023
School Administration					
Principal's Office (241)					
Salaries and wages	\$ 1,311,379	\$ 1,301,532	\$ 1,303,785	\$ 1,520,314	\$ 1,467,945
Benefits	1,007,098	1,034,316	1,002,481	1,047,137	1,102,619
Purchased Services	34,490	20,137	45,957	45,957	45,957
Supplies	6,604	8,334	8,161	8,161	8,161
Capital Outlay	-	196,884	3,900	3,900	-
Other	14,157	12,282	21,841	21,841	21,841
Total Principal's Office	\$ 2,373,728	\$ 2,573,484	\$ 2,386,125	\$ 2,647,310	\$ 2,646,523
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	\$ 2,428,728	\$ 2,628,484	\$ 2,441,125	\$ 2,702,310	\$ 2,701,523
Business Services					
Fiscal Services (252)					
Salaries and wages	\$ 215,422	\$ 251,775	\$ 230,000	\$ 234,583	\$ 235,350
Benefits	153,643	164,547	162,213	179,466	165,052
Purchased Services	7,306	3,720	12,500	12,500	8,300
Supplies	1,068	1,390	1,000	1,000	500
Capital Outlay	-	-	-	-	-
Other	1,883	1,952	1,500	1,500	3,815
Total Fiscal Services	\$ 379,322	\$ 423,383	\$ 407,213	\$ 429,049	\$ 413,017
Internal Services (257)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	11,826	(1,351)	6,000	6,000	6,000
Supplies	2,585	5,895	10,000	10,000	10,000
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Internal Services	\$ 14,411	\$ 4,544	\$ 16,000	\$ 16,000	\$ 16,000
Other Business Services (259)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	43,161	44,851	25,000	38,000	48,973
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	77,967	105,771	126,000	126,000	153,413
Total Other Business Services	\$ 121,128	\$ 150,622	\$ 151,000	\$ 164,000	\$ 202,386
Total Business Services	\$ 514,861	\$ 578,549	\$ 574,213	\$ 609,049	\$ 631,403
Operations & Maintenance					
Operations (261)					
Salaries and wages	\$ 359,296	\$ 385,502	\$ 399,376	\$ 412,551	\$ 412,551
Benefits	296,086	294,787	318,011	339,719	339,719
Purchased Services	1,307,525	1,618,750	1,726,617	1,861,259	1,915,772
Supplies	803,883	918,693	837,695	967,350	1,019,815
Capital Outlay	25,014	126	62,500	167,089	95,103

	2020-21 Audited Final	2021-22 Audited Final	2022-23 Initial June 13, 2022	2022-23 Amendment #1 January 9, 2023	2022-23 Amendment #2 June 12, 2023
Other	8,868	6,851	4,250	5,200	7,500
Total Operations	\$ 2,800,672	\$ 3,224,709	\$ 3,348,449	\$ 3,753,168	\$ 3,790,460
Security Services (266)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	31,550	35,500	35,050	43,000	86,506
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	331,000	659,500
Other	-	-	-	-	-
Total Security Services	\$ 31,550	\$ 35,500	\$ 35,050	\$ 374,000	\$ 746,006
Total Operations & Maintenance	\$ 2,832,221	\$ 3,260,209	\$ 3,383,499	\$ 4,127,168	\$ 4,536,466
Pupil Transportation (271)					
Salaries and wages	\$ 17,830	\$ 14,942	\$ 7,000	\$ 16,000	\$ 16,000
Benefits	8,364	9,134	4,813	9,619	9,619
Purchased Services	1,777,714	1,919,986	1,988,762	2,059,243	2,059,743
Supplies	82,352	173,802	155,500	185,500	185,500
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Pupil Transportation	\$ 1,886,259	\$ 2,117,864	\$ 2,156,075	\$ 2,270,362	\$ 2,270,862
Central Support					
Communication Services (282)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	24,315	17,446	31,044	31,044	23,344
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Communication Services	\$ 24,315	\$ 17,446	\$ 31,044	\$ 31,044	\$ 23,344
Human Resources (283)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	4,993	3,437	5,530	5,530	2,300
Purchased Services	7,597	46,567	66,430	27,030	14,500
Supplies	1,036	786	1,500	1,500	3,500
Capital Outlay	-	-	-	-	-
Other	6,953	9,804	10,000	10,000	10,000
Total Human Resources	\$ 20,579	\$ 60,594	\$ 83,460	\$ 44,060	\$ 30,300
Technology (284)					
Salaries and wages	\$ 181,946	\$ 193,942	\$ 189,857	\$ 220,238	\$ 187,172
Benefits	144,422	146,305	152,209	170,227	149,722
Purchased Services	238,785	123,462	70,100	92,100	103,400
Supplies	770	1,191	405	405	625
Capital Outlay	-	3,740	7,000	7,000	7,000
Other	12,707	27,491	21,500	21,500	21,500
Total Technology	\$ 578,630	\$ 496,131	\$ 441,071	\$ 511,470	\$ 469,419
Other Central Services (289)					
Salaries and wages	\$ -	\$ 39,248	\$ 30,000	\$ 43,836	\$ 43,836
Benefits	(295)	19,099	-	32,229	32,229
Purchased Services	-	5,675	1,000	1,000	1,000
Supplies	5,541	7,762	6,000	6,000	6,000
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Other Central Services	\$ 5,246	\$ 71,784	\$ 37,000	\$ 83,065	\$ 83,065
Total Central Support	\$ 628,770	\$ 645,955	\$ 592,575	\$ 669,639	\$ 606,128

	2020-21 Audited Final	2021-22 Audited Final	2022-23 Initial June 13, 2022	2022-23 Amendment #1 January 9, 2023	2022-23 Amendment #2 June 12, 2023
Other Support					
Athletics (293)					
Salaries and wages	\$ 494,393	\$ 424,083	\$ 436,293	\$ 454,989	\$ 450,853
Benefits	287,665	232,185	290,422	260,955	266,007
Purchased Services	81,038	107,260	94,835	131,621	131,637
Supplies	44,145	55,461	51,111	49,425	45,553
Capital Outlay	-	-	-	-	-
Other	42,422	38,621	44,887	45,487	54,294
Total Athletics	\$ 949,663	\$ 857,610	\$ 917,547	\$ 942,477	\$ 948,344
Other Support Services (299)					
Salaries and wages	\$ -	\$ 140,002	\$ 139,687	\$ 254,562	\$ 261,141
Benefits	-	70,451	70,279	114,148	26,132
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Other Support Services	\$ -	\$ 210,453	\$ 209,966	\$ 368,710	\$ 287,273
Total Athletics & Other Support	\$ 949,663	\$ 1,068,063	\$ 1,127,513	\$ 1,311,187	\$ 1,235,617
Community Services					
Community Services Direction (311)					
Salaries and wages	\$ 11,825	\$ 13,155	\$ 13,650	\$ 12,500	\$ 12,500
Benefits	5,401	6,687	6,372	6,249	6,249
Purchased Services	522	1,234	853	926	926
Supplies	-	2,386	166	50	50
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Community Services Direction	\$ 17,748	\$ 23,462	\$ 21,041	\$ 19,725	\$ 19,725
Community Recreation (321)					
Salaries and wages	\$ -	\$ -	\$ 7,600	\$ -	\$ -
Benefits	(130)	-	3,626	-	-
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Community Services Direction	\$ (130)	\$ -	\$ 11,226	\$ -	\$ -
Community Activities (331)					
Salaries and wages	\$ 15,600	\$ 37,620	\$ 31,200	\$ 32,448	\$ 32,448
Benefits	7,558	18,375	-	16,730	16,730
Purchased Services	3,514	41,120	1,715	59,859	65,859
Supplies	20,561	12,615	7,750	48,662	48,662
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Community Activities	\$ 47,233	\$ 109,730	\$ 40,665	\$ 157,699	\$ 163,699
Welfare Activities (361)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	337	-	500	500	500
Supplies	-	1,094	540	500	500
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Child Care	\$ 337	\$ 1,094	\$ 1,040	\$ 1,000	\$ 1,000
Non-Public (371)					
Salaries and wages	\$ 1,711	\$ -	\$ -	\$ -	\$ -

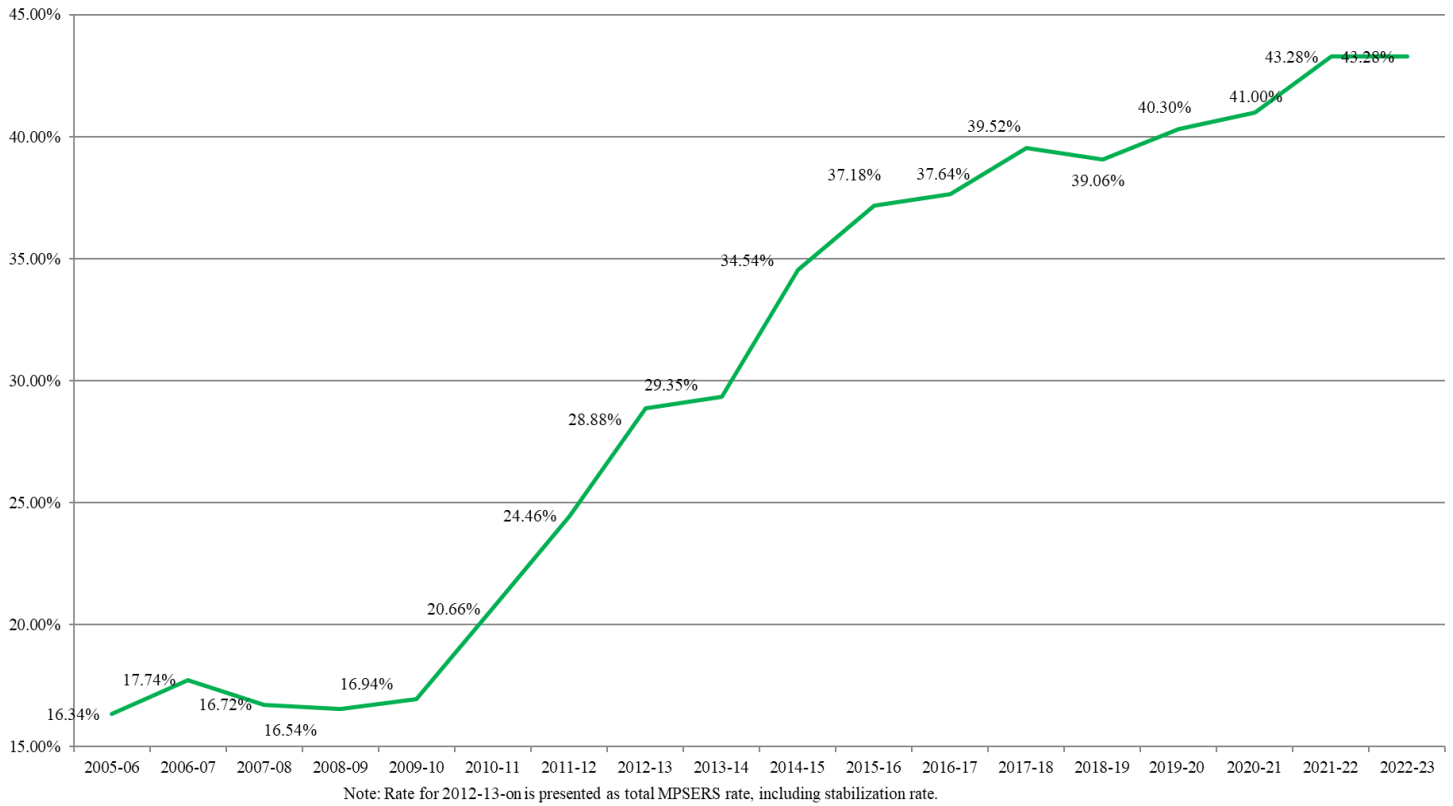
	2020-21 Audited Final	2021-22 Audited Final	2022-23 Initial June 13, 2022	2022-23 Amendment #1 January 9, 2023	2022-23 Amendment #2 June 12, 2023
Benefits	851	-	-	-	-
Purchased Services	-	3,989	-	-	-
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Non-Public	\$ 2,562	\$ 3,989	\$ -	\$ -	\$ -
Other (391)					
Salaries and wages	\$ -	\$ 84,156	\$ 84,156	\$ 87,522	\$ 148,872
Benefits	-	60,221	66,008	67,280	101,555
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Other Community Services (391)	\$ -	\$ 144,377	\$ 150,164	\$ 154,802	\$ 250,427
Total Community Services	\$ 67,750	\$ 282,652	\$ 224,136	\$ 333,226	\$ 434,851
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	4,533
Total Payments to Other Gov't Entities	\$ -	\$ -	\$ 3,992	\$ 4,533	\$ 4,533
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	38,960	66,000	39,300	46,600
Total Debt Service	\$ 66,359	\$ 38,960	\$ 66,000	\$ 39,300	\$ 46,600
Operating Transfers Out (600's)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	700,000	73,186	73,186	73,186	73,186
Total Operating Transfers Out	\$ 700,000	\$ 73,186	\$ 73,186	\$ 73,186	\$ 73,186
Total Interfund & Other Financing Uses	\$ 766,359	\$ 112,146	\$ 143,178	\$ 117,019	\$ 124,319
<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>\$ 48,897,239</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>\$ 1,285,798</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

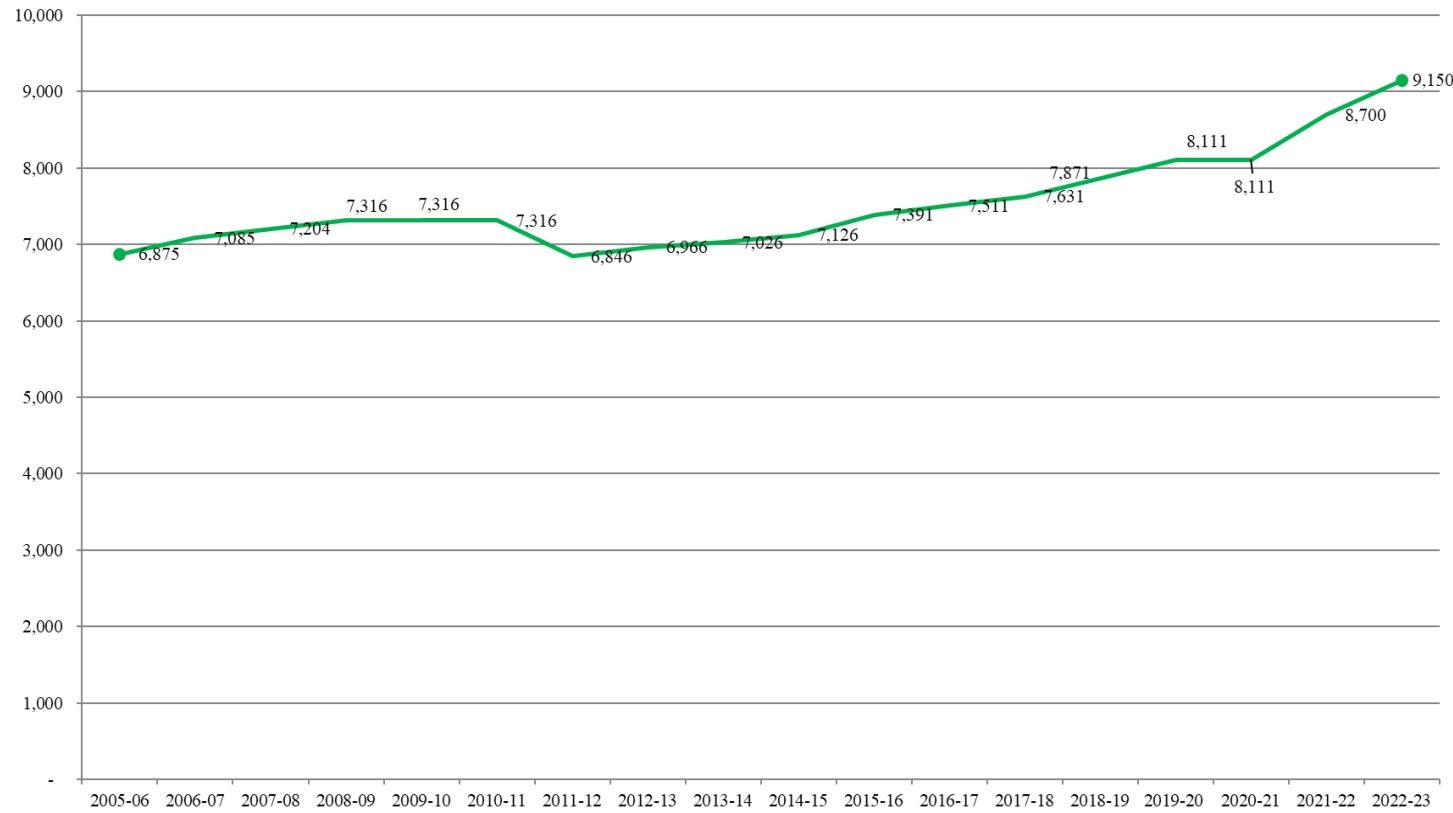




### MPSERS pension rate



### 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%
2022-23 Amendment 2	14.5%

## **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.