



Reeths-Puffer Schools

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

**2021-22 Initial Budget
General Fund
Food Service Fund
Technology and Security Fund
School Activity Fund
Debt Service Funds Information**

**Monday, June 14, 2021
(Discussion and Board Adoption)**

R-P ESB BOARD ROOM

Reeths-Puffer Schools
Initial Budget
2021-22 Fiscal Year

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INTRODUCTORY SECTION:

Board of Education

Kim Bramer
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Mike Weessies
Vice President

Chris Brooks
Treasurer

Susan Blackburn
Secretary

Sonya Hernandez
Trustee

Alex Keefe
Trustee

Jennifer Romanosky
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 14, 2021, and will serve as our annual budget hearing. The board of education is required to approve an annual budget prior to July 1, 2021 for the general fund, as well as any special revenue funds. In addition, we will discuss debt retirement funds, millage rates, and cash flow borrowing for the 2021-22 year. We will ask you to approve the budget resolution and borrowing resolution at the meeting on June 14, 2021. This budget has been prepared in accordance with all applicable State of Michigan requirements, considering all currently known factors.

Financial Section

2020-21 General Fund Budget Amendment #2:

The final amended budget for 2020-21 will be covered in the full board meeting on June 14, 2021, as part of our budget hearing. This budget is presented under separate cover.

2021-22 General Fund Budget Adoption:

This comparative worksheet and budget resolution establish the recommended initial budget for the 2021-22 fiscal year. This budget is based upon certain assumptions as well as approximately \$700,000 in COVID related expenses. The assumptions for the 2021-22 budget are:

- Pupil Count – total pupil count of 3,500 for 2021-22. There are several components to this:
 - Traditional K-12 count – K-12 student count of 3,478 which is a decrease of 22 pupils from the spring 2021 count.
 - Alternative education student count of 21 students which is flat from the 2020-21 count.
 - We have taken away the hold harmless of pupil decline for this initial budget.

- State Aid Revenue – this budget is prepared based upon certain assumptions made from the various budget proposals. The Senate and House have offered responses to the Governor’s first budget proposal. That proposal changed after the May CREC which showed a much better position in the state’s general fund and school aid fund. At this time, we do not have a solid timeline for the final passage of the budget.
Recommended assumptions include:
 - The per-pupil foundation allowance will increase for minimum foundation districts like Reeths-Puffer, by \$170 per pupil to \$8,281. This with the decline in student enrollment and assumption of the hold harmless disappearing will net a loss of \$151,242.
 - Section 31a At-Risk – we have not included an increase nor decrease in this area. Any changes in this grant fund will occur through budget amendments after the 2021-22 year begins. 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 \$48,000, continued at same level as 2020-21.
 - Section 147 pension funding of nearly \$3 million – more detail below in the “MPSERS” section. All budgets presented call for an increase for the 147a funding to help districts deal with a base pension rate increase from 28.21% to 28.5%.
 - Section 61d CTE pupil incentive funding – approximately \$4,200.
 - Special Education expenditure reimbursement – continued at same level as 2021-21. Any adjustments needed after the year begins will be addressed in budget amendments.

- MPSERS pension expenditures and state funding assumptions include:
 - The base pension rate 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. This base rate increase will increase expenditures by nearly \$60,000.
 - The total projected pension rate of approximately 43.28% which is 2.38% higher than the 2020-21 rate. Section 147c expenditures are projected at 15.05% which is approximately 3% higher than the 2020-21 rate.

- Section 147e is currently projected at approximately \$41,000. This is the same as the 2020-21 budgeted amount. This will likely change and be reflected in budget amendments.
- Section 147c funding is projected to continue at approximately \$2.78 million. Although the rate is increased, it is based on previous year's payroll. If amounts change, it will be recognized in budget amendments.
- Total general fund pension expenditures are projected at \$7,821,838, compared to \$7,798,354 in the final 2020-21 budget projection. This represents about 19.3% of general fund expenditures.
- Grant Revenue Assumptions:
 - Title I-A – The projected grant budget for 2021-22 is approximately \$496,000. This is the same amount as 2020-21 as the budget amounts had not been released before preparation of this budget. Any differences will be updated in the next budget amendment. We will continue the plan to use a combination of Title 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 2021-22 is approximately \$116,000. Like Title I, the amounts had not been released before this budget was prepared and will be updated in budget amendments. The district will continue to use a combination of Title I-A, Title II-A, Section 35, and Section 31A to fund math and literacy initiatives in 2021-22.
 - Title III – The expected grant allocation is approximately \$600.
 - Title IV – The 2021-22 grant allocation is approximately \$40,000. Again, the timeline is the same as above and will be updated in future budget amendments.
 - Indian Ed – This grant is expected to continue with an approximate allocation of \$21,000. This grant will continue to provide supplemental tutoring services to students.
 - IDEA – Per-students allocation through MAISD are projected to be very similar to 2020-21. The four-district NSU consortium will continue in 2021-22. The total projected revenue available among the three IDEA grants is approximately \$1,325,000.
 - ESSER/GEER – 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 78.19% of the initial 2021-22 budget. The MFS contract is settled for the 2021-22 school year. The R-PEA and OPPA contracts are currently under negotiations.
 - The MFS staff increases of one step and 1% have been allocated for in the budget.
 - Increased health insurance caps at a rate of 3.7% district-wide, as allowed under Public Act 152 of 2011.
 - No other staffing cost increases unless contracts were already settled prior to the preparation of this initial budget.
- Total salaries and wages for the district are projected at about \$31.73 million or about 78.19% of our total general fund expenditures.
- Insurance benefits – insurance costs are projected to increase by 3.7%, or the allowable percentage increase under PA 152. Total insurance benefits are projected at about \$4.04 million, or about 9.98% of our general fund expenditures.
- Updated allocations for other major contracts, and district and operational needs, have resulted in changes as compared to the 2020-21 allocations.

This proposed budget factors all assumptions above and includes total revenue of approximately \$39.94 million in revenue and \$40.57 million in expenditures, for a projected spending deficit of \$631,947. The estimated beginning fund balance for 2021-22 is approximately \$3.99 million, or 9.7% of 2020-21 expenditures, and this amended budget will leave a fund balance of approximately \$3.36 million at the conclusion of the year, or 8.3% of projected 2021-22 expenditures.

2021-22 Food Service Fund Budget Amendment:

This comparative worksheet and budget resolution establish our 2021-22 food service fund budget. The budget has been prepared using the assumption of continuing our contract with SFE who is our current food service management company. The main assumptions for the 2021-22 budget are:

- A slight decrease in local revenue due to the continuation of students accessing breakfast and lunch at no charge for the upcoming school year. There was also a small breakfast grant received from the MAISD in 2020-21 that will not occur in the upcoming year.
- Updated staffing costs due to the increase scheduled in the MFS contract.
- An increase in capital outlay to ensure we address our needs in the kitchens to continue the level needed to feed the students.
- Allocation for the indirect cost rate is expected to be close to the 2020-21 amount.

The proposed budget factors all assumptions above and includes approximately \$1.91 million in revenue and \$1.81 million in expenditures, for a projected fund balance addition of \$97,996. The projected beginning fund balance for 2021-22 is approximately \$191,000, and this recommended budget will leave an estimated fund balance of \$289,194 at the conclusion of the 2021-22 year. We will monitor the fund balance as with the high reimbursement rate being received, we could run into having too much money in this fund according to MDE.

2021-22 Technology and Security Fund Budget Amendment:

This budget resolution establishes the technology and security fund budget for the seventh 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 will receive 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 \$687,000 which is equal to the 2020-21 budgeted amount.
- The fourth annual payment on the Macatawa Bank financing of the 2017-18 Lockout security and lighting project. This note will be paid off after the 2022-23 school year is complete.
- Continued support of district security positions including our police liaison officer contract with Muskegon Township.
- Continued support of software licenses.
- Allocated funds for continued security upgrades district-wide.
- Continued replacement of desktop computers.
- The one-time grants received during the 2020-21 school year have been eliminated from this budget.

This proposed budget includes total revenue of approximately \$687,000 and expenditures of approximately \$921,720. With the projected beginning fund balance of approximately \$235,222, this would leave an ending fund balance of approximately \$952 at the end of the 2021-22 school year.

2021-22 School Activity Fund Budget Amendment:

This budget resolution establishes the school activity fund budget for the 2021-22 year. This fund is comprised of what was originally referred to as internal funds or fundraising accounts. The main assumptions for the 2021-22 budget are:

- Fundraising activities will return to pre-pandemic levels.
- Student activities utilizing the funds will return to or close to pre-pandemic levels.

2021-22 Debt Retirement Fund Information:

This debt funds schedule is provided for informational purposes, and the board is not required to adopt an official budget for these funds. With passage of this budget resolution, Reeths-Puffer Schools will levy 8.75 mills for debt

retirement purposes, the same rate at which the 2020-21 collections were levied. An annual recalculation is required by Public Act 437 and the district's participation in the School Loan Revolving Fund (SLRF). Property values have increased by 3.96% for 2021-22. In addition, the district issued four bond refunding issues in 2015-16, 2016-17 and 2019-20, totaling nearly \$75 million, to bring long-term costs down significantly. The positive impact of those changes will be felt for years to come as they will allow the district to lower taxes for Reeths-Puffer taxpayers and still remain in compliance with our mandatory loan repayment date (in the year 2033) for the SLRF.

2021-22 State Aid Anticipation Note cash flow borrowing:

Using the initial proposed budget for 2021-22, the district will need to borrow for cash flow purposes, as we have for the past several years. Current projections support annual borrowing at the rate of approximately \$5 million, the same amount borrowed in 2020-21. We will solicit bids from local banks and also consider the state pool in order to achieve the best deal for the district. This borrowing requires passage of a board resolution authorizing the note, for the amount not to exceed \$5 million. The resolution is being prepared by Thrun Law Firm and will be provided to the board on the 14th.

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 2020-21 values.

Informational Section

This section contains a glossary which defines the budget categories. This can be a useful reference if you have questions about what expenditures are included in certain areas.

Steve Edwards
Superintendent of Schools

Tracey French
Director of Finance

FINANCIAL SECTION:

Reeths-Puffer Schools General Appropriations Act - General Fund 2021-22 Initial Budget

RESOLVED, that this resolution shall be the General Fund appropriation of the Reeths-Puffer Schools for the fiscal year ending June 30, 2022, a resolution to make appropriations, to provide for the expenditure of the appropriations, and to provide for the disposition of all income received by the Reeths-Puffer Schools.

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

Revenue:

| | |
|--|-----------------------------|
| Local Revenue | |
| Local Sources | \$ 2,838,975 |
| Received from Other Districts | 1,480,188 |
| State Sources | 32,111,495 |
| Federal Sources | 3,431,450 |
| Incoming Transfers & Other Transactions | 80,000 |
| Total Revenue | <u>39,942,108</u> |
| Estimated Fund Balance available, July 1 | 3,997,422 |
| Total Available Funds | <u><u>\$ 43,939,530</u></u> |

BE IT FURTHER RESOLVED, that the funds available to appropriate in the General Fund are hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

| | |
|----------------------------|-----------------------------|
| Instruction | |
| Basic Program | \$ 18,514,462 |
| Added Needs | 5,461,323 |
| Support Services | |
| Pupil | 3,331,567 |
| Instructional Staff | 2,443,171 |
| General Administration | 862,821 |
| School Administration | 2,440,309 |
| Business Services | 560,713 |
| Operations & Maintenance | 3,142,654 |
| Pupil Transportation | 2,113,513 |
| Central | 548,545 |
| Athletics | 981,699 |
| Community Services | 45,191 |
| Outgoing Transfers & Other | 128,086 |
| Total Appropriated | <u><u>\$ 40,574,055</u></u> |

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

| | 2018-19 Audited Final | 2019-20 Audited Final | 2020-21 Amendment #2 June 14, 2021 | 2021-22 Initial June 14, 2021 |
|------------------------------------|--|--|---|--|
| Revenue: | | | | |
| Local Sources | | | | |
| Local Revenue | \$ 3,139,894 | \$ 2,899,209 | \$ 2,860,593 | \$ 2,838,975 |
| Received from other Districts | 1,681,231 | 2,234,180 | 1,636,849 | 1,480,188 |
| State Sources | 31,824,024 | 31,451,727 | 32,786,297 | 32,111,495 |
| Federal Sources | 2,059,804 | 2,055,545 | 4,108,241 | 3,431,450 |
| Incoming Transfers & Other Sources | 81,493 | 99,429 | 317,395 | 80,000 |
| Total Revenues | \$ 38,786,446 | \$ 38,740,090 | \$ 41,709,375 | \$ 39,942,108 |
| Expenditures: | | | | |
| Instruction | | | | |
| Basic Instruction | \$ 19,065,276 | \$ 18,656,586 | \$ 18,555,833 | \$ 18,514,462 |
| Added Needs Instruction | 5,446,769 | 5,539,973 | 5,210,340 | 5,461,323 |
| Support Services | | | | |
| Pupil Support | 3,186,495 | 3,346,994 | 3,226,884 | 3,331,567 |
| Instructional Staff Support | 1,521,575 | 1,524,713 | 2,889,859 | 2,443,171 |
| General Administration | 720,668 | 709,539 | 721,359 | 862,821 |
| School Administration | 2,324,551 | 2,362,070 | 2,486,120 | 2,440,309 |
| Business Services | 631,231 | 588,916 | 601,127 | 560,713 |
| Operations & Maintenance | 2,941,905 | 2,755,486 | 3,073,310 | 3,142,654 |
| Pupil Transportation | 1,616,116 | 1,539,408 | 1,996,749 | 2,113,513 |
| Central Support (Tech, HR) | 466,206 | 559,836 | 703,548 | 548,545 |
| Athletics | 865,680 | 962,153 | 965,424 | 981,699 |
| Community Services | 39,210 | 40,886 | 75,403 | 45,191 |
| Interfund & Other Financing Uses | 139,546 | 139,545 | 773,077 | 128,086 |
| Total Expenditures | \$ 38,965,228 | \$ 38,726,105 | \$ 41,279,033 | \$ 40,574,055 |
| Projected surplus (deficit) | \$ (178,782) | \$ 13,985 | \$ 430,342 | \$ (631,947) |
| Fund Balance, July 1 | \$ 3,731,877 | \$ 3,553,095 | \$ 3,567,080 | \$ 3,997,422 |
| Fund Balance, June 30 | \$ 3,553,095 | \$ 3,567,080 | \$ 3,997,422 | \$ 3,365,475 |
| Percentage of Annual Expenditures | 9.1% | 9.2% | 9.7% | 8.3% |

**Reeths-Puffer Schools
General Appropriations Act
Food Service Fund
2021-22 Initial Budget**

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

| | |
|--|----------------------------|
| Revenue: | |
| Local | \$ 41,232 |
| State | 82,257 |
| Federal | 1,794,331 |
| Other | - |
| Total Revenue | <u>\$ 1,917,820</u> |
| Estimated Fund Balance available, July 1 | 191,198 |
| Total Available Funds | <u><u>\$ 2,109,018</u></u> |

BE IT FURTHER RESOLVED, that \$ 1,819,824 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 | - |
| Food Service | 1,673,024 |
| Interfund Transfers | 135,000 |
| Total Appropriated | <u><u>\$ 1,819,824</u></u> |

Reeths-Puffer Schools
Food Service Fund
2021-22 Initial Budget

| | 2018-19 Audited | 2019-20 Audited | 2020-21 Amendment #2 June 14, 2021 | 2021-22 Initial June 14, 2021 |
|------------------------------------|----------------------------|----------------------------|---|--|
| Revenue | | | | |
| Local | \$ 357,348 | \$ 345,156 | \$ 79,263 | \$ 41,232 |
| State | 53,193 | 55,945 | 82,257 | 82,257 |
| Federal | 860,414 | 1,105,954 | 1,794,331 | 1,794,331 |
| Total revenues | \$ 1,270,955 | \$ 1,507,055 | \$ 1,955,851 | \$ 1,917,820 |
| Expenditures | | | | |
| General Admin | | | | |
| Audit | \$ 1,209 | \$ - | \$ - | \$ 4,100 |
| Operations | | | | |
| Purchased Services | 6,750 | 4,725 | 7,700 | 7,700 |
| Transportation | | | | |
| Supplies | 5,580 | 1,714 | - | - |
| Food Service | | | | |
| Salaries | 396,657 | 392,834 | 296,615 | 299,113 |
| Benefits | 250,414 | 260,596 | 210,901 | 211,901 |
| Purchased Services | 13,671 | 302,656 | 352,700 | 365,700 |
| Supplies | 35,175 | 33,364 | 71,300 | 71,300 |
| Food and Milk | 513,163 | 526,076 | 687,010 | 687,010 |
| Capital Outlay | 15,766 | 73,138 | - | 30,000 |
| Other | 20,571 | 16,908 | 8,000 | 8,000 |
| Interfund Transfers | | | | |
| General Fund Indirect | 76,089 | 60,000 | 135,000 | 135,000 |
| Total expenditures | \$ 1,335,045 | \$ 1,672,011 | \$ 1,769,226 | \$ 1,819,824 |
| Projected surplus (deficit) | \$ (64,090) | \$ (164,956) | \$ 186,625 | \$ 97,996 |
| Fund Balance, July 1 | \$ 233,619 | \$ 169,529 | \$ 4,573 | \$ 191,198 |
| Fund Balance, June 30 | \$ 169,529 | \$ 4,573 | \$ 191,198 | \$ 289,194 |

**Reeths-Puffer Schools
General Appropriations Act
Technology and Security Fund
2021-22 Initial Budget**

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

| | |
|--|------------|
| Revenue: | |
| Local - Received from Other Districts | \$ 687,000 |
| Other Financing Sources | - |
| Total Revenue | 687,000 |
| Estimated Fund Balance available, July 1 | 235,222 |
| Total Available Funds | \$ 922,222 |

BE IT FURTHER RESOLVED, that \$ 921,270 of the total available to appropriate in the Technology and Security Fund is hereby appropriated in the amounts and for the purposes set forth below:

| | |
|-----------------------------|------------|
| Eypenditures: | |
| Support Services | |
| Pupil Support | \$ 58,860 |
| Instructional Staff Support | 355,953 |
| Operations & Security | 215,750 |
| Central Support (Tech, HR) | 194,150 |
| Debt Service | 96,557 |
| Total Appropriated | \$ 921,270 |

Reeths-Puffer Schools
Technology and Security Fund
2021-22 Initial Budget

| | 2018-19 Audited Final | 2019-20 Audited Final | 2020-21 Amendment #2 June 14, 2021 | 2021-22 Initial June 14, 2021 |
|---------------------------------------|----------------------------------|----------------------------------|---|--|
| Revenue | | | | |
| Local - Received from Other Districts | \$ 671,255 | \$ 683,489 | \$ 687,000 | \$ 687,000 |
| State | - | - | - | - |
| Other Financing Sources | 161,659 | 151,906 | 27,857 | - |
| Total revenues | \$ 832,914 | \$ 835,395 | \$ 714,857 | \$ 687,000 |
| Expenditures | | | | |
| Support Services | | | | |
| Pupil Support | \$ 55,256 | \$ 57,586 | \$ 58,860 | \$ 58,860 |
| Instructional Staff Support | 569,545 | 183,425 | 255,953 | 355,953 |
| Operations & Security | 159,148 | 48,166 | 115,750 | 215,750 |
| Central Support (Tech, HR) | 190,375 | 407,350 | 48,150 | 194,150 |
| Debt Service | 101,171 | 98,857 | 96,557 | 96,557 |
| Total expenditures | \$ 1,075,495 | \$ 795,384 | \$ 575,270 | \$ 921,270 |
| Projected surplus (deficit) | \$ (242,581) | \$ 40,011 | \$ 139,587 | \$ (234,270) |
| Fund Balance, July 1 | \$ 298,205 | \$ 55,624 | \$ 95,635 | \$ 235,222 |
| Fund Balance, June 30 | \$ 55,624 | \$ 95,635 | \$ 235,222 | \$ 952 |

Reeths-Puffer Schools
General Appropriations Act
School Activity Fund
2021-22 Initial Budget

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

| | | |
|--|----|-----------------------|
| Revenue: | | |
| Local | \$ | <u>180,000</u> |
| Total Revenue | \$ | 180,000 |
| | | |
| Estimated Fund Balance available, July 1 | | 335,602 |
| | | |
| Total Available Funds | \$ | <u><u>515,602</u></u> |

BE IT FURTHER RESOLVED, that \$ 175,000 of the total available to appropriate in the School Activity Fund is hereby appropriated in the amounts and for the purposes set forth below:

| | | |
|--------------------|----|-----------------------|
| Expenditures: | | |
| Instruction | | |
| Basic Program | \$ | 175,000 |
| | | |
| Total Appropriated | \$ | <u><u>175,000</u></u> |

**Reeths-Puffer Schools
School Activity Fund
2021-22 Initial Budget**

| | 2020-21 Amendment #2 June 14, 2021 | 2021-22 Initial June 14, 2021 |
|--------------------------------|---|--|
| Revenue | | |
| Local | \$ 120,000 | \$ 180,000 |
| Total revenues | \$ 120,000 | \$ 180,000 |
| Expenditures | | |
| Basic Instruction | \$ 150,000 | \$ 175,000 |
| Total expenditures | \$ 150,000 | \$ 175,000 |
| Projected surplus (deficit) | \$ (30,000) | \$ 5,000 |
| Estimated Fund Balance, July 1 | \$ 365,602 | \$ 335,602 |
| Fund Balance, June 30 | \$ 335,602 | \$ 340,602 |

BE IT FURTHER RESOLVED, that the Board of Education declares the millage rate as follows: 18.0 mills of ad valorem property taxes on non-principal residence properties (non-homestead), the revenue from which will be used in district operations, and 8.75 mills of ad valorem property taxes on all classes of property, the revenue from which will be used for debt retirement for the 2021-22 fiscal year.

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

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

This appropriation resolution is effective July 1, 2021.

Reeths-Puffer Schools
General Appropriations Act - Debt Service Funds
2021-22 Information

The total revenue and unappropriated fund balance estimated to be available for appropriations in the Debt Service Funds of the Reeths-Puffer Schools for the fiscal year ending June 30, 2022 is:

| | |
|----------------------------------|--------------|
| Revenue: | |
| Local Property Taxes | \$ 6,058,081 |
| Interest, Tax Credits, and Other | 137,000 |
| School Bond Loan Fund | 1,252,882 |
| Total Revenue | \$ 7,447,963 |
| Estimated Fund Balance, July 1 | \$ 262,855 |
| Total Available Funds | \$ 7,710,818 |

The total estimated expenditures are \$7,464,043 for the Debt Services Funds, for the purpose set forth below:

| | |
|--------------------------------------|--------------|
| Expenditures: | |
| Principal | \$ 3,423,895 |
| Interest | 4,037,148 |
| Fees | 3,000 |
| School Loan Revolving Fund Repayment | - |
| Total Appropriated | \$ 7,464,043 |

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

This information is effective July 1, 2021.

Supporting financial information:

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

| | 2018-19 | | 2019-20 | | 2019-20 | | 2021-22 | |
|------------------------------------|----------------------|-----------------------------|----------------------|-----------------------------|-------------------------------|-----------------------------|--------------------------|-----------------------------|
| | Audited Final | | Audited Final | | Amendment #2 June 14, 2021 | | Initial June 14, 2021 | |
| | <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 | \$ 3,139,894 | 8.1% | \$ 2,899,209 | 7.5% | \$ 2,860,593 | 6.9% | \$ 2,838,975 | 7.1% |
| Received from other Districts | 1,681,231 | 4.3% | 2,234,180 | 5.8% | 1,636,849 | 3.9% | 1,480,188 | 3.7% |
| State Sources | 31,824,024 | 82.0% | 31,451,727 | 81.2% | 32,786,297 | 78.6% | 32,111,495 | 80.4% |
| Federal Sources | 2,059,804 | 5.3% | 2,055,545 | 5.3% | 4,108,241 | 9.8% | 3,431,450 | 8.6% |
| Incoming Transfers & Other Sources | 81,493 | 0.2% | 99,429 | 0.3% | 317,395 | 0.8% | 80,000 | 0.2% |
| Total Revenues | \$ 38,786,446 | 100.0% | \$ 38,740,090 | 100.0% | \$ 41,709,375 | 100.0% | \$ 39,942,108 | 100.0% |
| Expenditures: | | | | | | | | |
| Instruction | | | | | | | | |
| Basic Instruction | \$ 19,065,276 | 48.9% | \$ 18,656,586 | 48.2% | \$ 18,555,833 | 45.0% | \$ 18,514,462 | 45.6% |
| Added Needs Instruction | 5,446,769 | 14.0% | 5,539,973 | 14.3% | 5,210,340 | 12.6% | 5,461,323 | 13.5% |
| Support Services | | | | | - | | - | |
| Pupil Support | 3,186,495 | 8.2% | 3,346,994 | 8.6% | 3,226,884 | 7.8% | 3,331,567 | 8.2% |
| Instructional Staff Support | 1,521,575 | 3.9% | 1,524,713 | 3.9% | 2,889,859 | 7.0% | 2,443,171 | 6.0% |
| General Administration | 720,668 | 1.8% | 709,539 | 1.8% | 721,359 | 1.7% | 862,821 | 2.1% |
| School Administration | 2,324,551 | 6.0% | 2,362,070 | 6.1% | 2,486,120 | 6.0% | 2,440,309 | 6.0% |
| Business Services | 631,231 | 1.6% | 588,916 | 1.5% | 601,127 | 1.5% | 560,713 | 1.4% |
| Operations & Maintenance | 2,941,905 | 7.6% | 2,755,486 | 7.1% | 3,073,310 | 7.4% | 3,142,654 | 7.7% |
| Pupil Transportation | 1,616,116 | 4.1% | 1,539,408 | 4.0% | 1,996,749 | 4.8% | 2,113,513 | 5.2% |
| Central Support (Tech, HR) | 466,206 | 1.2% | 559,836 | 1.4% | 703,548 | 1.7% | 548,545 | 1.4% |
| Athletics | 865,680 | 2.2% | 962,153 | 2.5% | 965,424 | 2.3% | 981,699 | 2.4% |
| Community Services | 39,210 | 0.1% | 40,886 | 0.1% | 75,403 | 0.2% | 45,191 | 0.1% |
| Interfund & Other Financing Uses | 139,546 | 0.4% | 139,545 | 0.4% | 773,077 | 1.9% | 128,086 | 0.3% |
| Total Expenditures | \$ 38,965,228 | 100.0% | \$ 38,726,105 | 100.0% | \$ 41,279,033 | 100.0% | \$ 40,574,055 | 100.0% |
| Projected surplus (deficit) | \$ (178,782) | -0.5% | \$ 13,985 | 0.0% | \$ 430,342 | 1.0% | \$ (631,947) | -1.6% |
| Fund Balance, July 1 | \$ 3,731,877 | 9.5% | \$ 3,553,095 | 9.1% | \$ 3,567,080 | 8.5% | \$ 3,997,422 | 9.8% |
| Fund Balance, June 30 | \$ 3,553,095 | 9.1% | \$ 3,567,080 | 9.2% | \$ 3,997,422 | 9.7% | \$ 3,365,475 | 8.3% |

| <u>Expenditures by Object Category:</u> | <u>Amount</u> | <u>Percent of Total</u> | <u>Amount</u> | <u>Percent of Total</u> | <u>Amount</u> | <u>Percent of Total</u> | <u>Amount</u> | <u>Percent of Total</u> |
|---|----------------------|-----------------------------|----------------------|-----------------------------|----------------------|-----------------------------|----------------------|-----------------------------|
| Salaries and wages | \$ 18,604,631 | 47.75% | \$ 18,767,400 | 48.46% | \$ 17,772,143 | 43.05% | \$ 17,997,833 | 44.36% |
| Benefits | 13,266,295 | 34.05% | 13,508,775 | 34.88% | 13,897,906 | 33.67% | 13,727,534 | 33.83% |
| Purchased Services | 4,113,484 | 10.56% | 3,861,402 | 9.97% | 5,887,278 | 14.26% | 5,995,442 | 14.78% |
| Supplies | 1,498,649 | 3.85% | 1,245,509 | 3.22% | 1,798,461 | 4.36% | 1,504,255 | 3.71% |
| Capital Outlay | 93,828 | 0.24% | 53,054 | 0.14% | 33,283 | 0.08% | 88,733 | 0.22% |
| Other | 1,388,341 | 3.56% | 1,289,964 | 3.33% | 1,889,962 | 4.58% | 1,260,257 | 3.11% |
| Total Expenditures | \$ 38,965,228 | 100.0% | \$ 38,726,105 | 100.0% | \$ 41,279,033 | 100.0% | \$ 40,574,055 | 100.0% |

Reeths-Puffer Schools
Statement of Revenues, Expenditures, and Fund Balance
2021-22 Initial Budget

| | 2018-19 Audited Final | 2019-20 Audited Final | 2020-21 Amendment #2 June 14, 2021 | 2021-22 Initial June 14, 2021 |
|--|--|--|---|--|
| Revenue: | | | | |
| Local Sources | | | | |
| Local Revenue | | | | |
| Property taxes | \$ 2,824,280 | \$ 2,666,751 | \$ 2,729,370 | \$ 2,737,000 |
| Investment earnings | 78,724 | 48,524 | 40,000 | 30,000 |
| Athletics | 140,691 | 115,529 | 30,013 | 26,975 |
| Charges for services | 26,467 | 31,147 | 11,000 | 12,000 |
| Other | 69,724 | 37,235 | 50,210 | 33,000 |
| Total Local Sources | \$ 3,139,886 | \$ 2,899,185 | \$ 2,860,593 | \$ 2,838,975 |
| Received from other Districts | | | | |
| Act 18 and Inter-District | \$ 1,431,614 | \$ 2,011,424 | \$ 1,360,416 | \$ 1,267,188 |
| Medicaid | 243,071 | 215,529 | 273,433 | 210,000 |
| Other | 6,546 | 7,254 | 3,000 | 3,000 |
| Total Received from Other Districts | \$ 1,681,231 | \$ 2,234,207 | \$ 1,636,849 | \$ 1,480,188 |
| State Sources | | | | |
| Foundation Allowance | \$ 25,353,183 | \$ 24,760,788 | \$ 25,398,200 | \$ 25,004,165 |
| Grants | 6,457,300 | 6,680,538 | 7,381,032 | 7,100,265 |
| Other | 13,541 | 10,400 | 7,065 | 7,065 |
| Total State Revenue | \$ 31,824,024 | \$ 31,451,725 | \$ 32,786,297 | \$ 32,111,495 |
| Federal Sources | | | | |
| Title grants | \$ 706,411 | \$ 629,554 | \$ 2,695,415 | \$ 2,074,616 |
| IDEA grants | 1,325,361 | 1,388,861 | 1,381,287 | 1,325,295 |
| Other | 28,032 | 37,130 | 31,539 | 31,539 |
| Total Federal Revenue | \$ 2,059,804 | \$ 2,055,545 | \$ 4,108,241 | \$ 3,431,450 |
| Incoming Transfers & Other Sources | | | | |
| Prior period adjustments | \$ - | \$ - | \$ - | \$ - |
| Food Service Indirect | 76,089 | 60,000 | 95,000 | 80,000 |
| Other | 5,404 | 39,429 | 222,395 | - |
| Total Incoming Transfers & Other Sources | \$ 81,493 | \$ 99,429 | \$ 317,395 | \$ 80,000 |
| Total Revenues | \$ 38,786,438 | \$ 38,740,090 | \$ 41,709,375 | \$ 39,942,108 |
| Expenditures: | | | | |
| Instruction | | | | |
| Basic Instruction | | | | |
| Elementary (111) | | | | |
| Salaries and wages | \$ 5,642,475 | \$ 5,654,761 | \$ 5,288,960 | \$ 5,287,540 |
| Benefits | 4,170,638 | 4,209,454 | 4,358,212 | 4,217,770 |
| Purchased Services | 259,105 | 191,114 | 119,904 | 126,635 |
| Supplies | 190,240 | 170,882 | 130,732 | 232,410 |
| Capital Outlay | 7,013 | 10,017 | - | 7,050 |
| Other | 1,840 | 1,333 | 2,739 | 2,566 |
| Total Elementary | \$ 10,271,311 | \$ 10,237,561 | \$ 9,900,547 | \$ 9,873,971 |

| | 2018-19 Audited Final | 2019-20 Audited Final | 2020-21 Amendment #2 June 14, 2021 | 2021-22 Initial June 14, 2021 |
|--------------------------------------|----------------------------------|----------------------------------|---|--|
| Middle School (112) | | | | |
| Salaries and wages | \$ 1,565,665 | \$ 1,512,916 | \$ 1,562,300 | \$ 1,572,100 |
| Benefits | 1,099,765 | 1,130,050 | 1,232,132 | 1,149,601 |
| Purchased Services | 51,411 | 45,825 | 29,580 | 45,469 |
| Supplies | 43,237 | 35,946 | 38,500 | 54,412 |
| Capital Outlay | - | - | - | - |
| Other | 715 | 40 | 1,600 | - |
| Total Middle School | \$ 2,760,793 | \$ 2,724,777 | \$ 2,864,112 | \$ 2,821,582 |
| High School (113) | | | | |
| Salaries and wages | \$ 3,112,539 | \$ 3,026,598 | \$ 2,943,000 | \$ 3,001,043 |
| Benefits | 2,331,289 | 2,174,405 | 2,413,168 | 2,335,847 |
| Purchased Services | 241,209 | 203,417 | 187,900 | 228,179 |
| Supplies | 67,303 | 53,516 | 55,500 | 97,136 |
| Capital Outlay | 17,935 | 8,768 | 8,283 | 8,283 |
| Other | 260,731 | 221,213 | 143,493 | 144,858 |
| Total High School | \$ 6,031,006 | \$ 5,687,917 | \$ 5,751,344 | \$ 5,815,346 |
| Summer School (119) | | | | |
| Salaries and wages | \$ 1,702 | \$ 3,300 | \$ 14,340 | \$ 2,340 |
| Benefits | 604 | 3,033 | 6,090 | 1,124 |
| Purchased Services | (142) | - | 4,400 | 100 |
| Supplies | - | - | 15,000 | - |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Total Summer School | \$ 2,164 | \$ 6,333 | \$ 39,830 | \$ 3,564 |
| Total Basic Instruction | \$ 19,065,274 | \$ 18,656,587 | \$ 18,555,833 | \$ 18,514,462 |
| Added Needs Instruction | | | | |
| Special Education (122) | | | | |
| Salaries and wages | \$ 2,192,395 | \$ 2,367,969 | \$ 2,169,413 | \$ 2,287,795 |
| Benefits | 1,442,070 | 1,566,662 | 1,548,499 | 1,617,786 |
| Purchased Services | 192,042 | 139,884 | 122,736 | 135,636 |
| Supplies | 40,840 | 40,425 | 56,685 | 59,654 |
| Capital Outlay | - | - | - | - |
| Other | 645,489 | 604,192 | 694,048 | 694,000 |
| Total Special Education | \$ 4,512,836 | \$ 4,719,132 | \$ 4,591,381 | \$ 4,794,871 |
| Compensatory Education (125) | | | | |
| Salaries and wages | \$ 512,462 | \$ 449,395 | \$ 316,680 | \$ 303,765 |
| Benefits | 380,419 | 327,638 | 241,201 | 272,512 |
| Purchased Services | 34,887 | 36,632 | 43,849 | 65,587 |
| Supplies | 6,161 | 7,174 | 17,229 | 24,588 |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Total Compensatory Education | \$ 933,929 | \$ 820,839 | \$ 618,959 | \$ 666,452 |
| Total Added Needs Instruction | \$ 5,446,765 | \$ 5,539,971 | \$ 5,210,340 | \$ 5,461,323 |
| Support Services | | | | |

| | 2018-19 Audited Final | 2019-20 Audited Final | 2020-21 Amendment #2 June 14, 2021 | 2021-22 Initial June 14, 2021 |
|-------------------------------------|----------------------------------|----------------------------------|---|--|
| Pupil Support | | | | |
| Truancy/Attendance (211) | | | | |
| Salaries and wages | \$ - | \$ - | \$ 1,100 | \$ - |
| Benefits | 3,201 | - | - | 3,088 |
| Purchased Services | - | - | - | - |
| Supplies | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Total Truancy/Attendance | \$ 3,201 | \$ - | \$ 1,100 | \$ 3,088 |
| Guidance Services (212) | | | | |
| Salaries and wages | \$ 384,014 | \$ 394,700 | \$ 325,177 | \$ 333,456 |
| Benefits | 266,474 | 272,625 | 268,162 | 290,746 |
| Purchased Services | - | - | - | - |
| Supplies | - | - | - | 312 |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Total Guidance Services | \$ 650,488 | \$ 667,325 | \$ 593,339 | \$ 624,514 |
| Health Services (213) | | | | |
| Salaries and wages | \$ 230,289 | \$ 277,007 | \$ 285,397 | \$ 285,397 |
| Benefits | 162,788 | 200,051 | 167,612 | 164,494 |
| Purchased Services | 5,988 | 41,392 | 12,400 | 10,000 |
| Supplies | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Total Health Services | \$ 399,065 | \$ 518,450 | \$ 465,409 | \$ 459,890 |
| Psychological Services (214) | | | | |
| Salaries and wages | \$ 185,523 | \$ 192,244 | \$ 162,034 | \$ 162,034 |
| Benefits | 116,401 | 115,991 | 113,212 | 114,477 |
| Purchased Services | 136 | 87 | 2,750 | 2,750 |
| Supplies | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Total Psychological Services | \$ 302,060 | \$ 308,322 | \$ 277,996 | \$ 279,261 |
| Speech Services (215) | | | | |
| Salaries and wages | \$ 449,605 | \$ 465,641 | \$ 494,272 | \$ 478,272 |
| Benefits | 315,487 | 320,069 | 380,037 | 336,843 |
| Purchased Services | 766 | 598 | 1,000 | 2,256 |
| Supplies | - | - | - | 1,425 |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Total Speech Services | \$ 765,858 | \$ 786,308 | \$ 875,309 | \$ 818,796 |
| Social Work Services (216) | | | | |
| Salaries and wages | \$ 342,345 | \$ 369,366 | \$ 385,150 | \$ 476,643 |
| Benefits | 248,486 | 272,965 | 286,353 | 360,206 |
| Purchased Services | 285 | 152 | 80,138 | 1,677 |
| Supplies | - | - | - | 1,140 |

| | 2018-19 Audited Final | 2019-20 Audited Final | 2020-21 Amendment #2 June 14, 2021 | 2021-22 Initial June 14, 2021 |
|---|----------------------------------|----------------------------------|---|--|
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Total Social Work Services | \$ 591,116 | \$ 642,483 | \$ 751,641 | \$ 839,666 |
| Teacher Consultant (218) | | | | |
| Salaries and wages | \$ - | \$ - | \$ - | \$ - |
| Benefits | - | - | - | - |
| Purchased Services | - | - | - | - |
| Supplies | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Total Teacher Consultant | \$ - | \$ - | \$ - | \$ - |
| Other Pupil Support (219) | | | | |
| Salaries and wages | \$ 280,783 | \$ 237,002 | \$ 135,878 | \$ 150,189 |
| Benefits | 182,579 | 180,569 | 122,212 | 152,164 |
| Purchased Services | 7,517 | 3,371 | - | - |
| Supplies | 3,820 | 3,166 | 4,000 | 4,000 |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Total Other Pupil Support | \$ 474,699 | \$ 424,107 | \$ 262,090 | \$ 306,353 |
| Total Pupil Support | \$ 3,186,487 | \$ 3,346,994 | \$ 3,226,884 | \$ 3,331,567 |
| Instructional Staff Support | | | | |
| Improvement of Instruction (221) | | | | |
| Salaries and wages | \$ 370,548 | \$ 379,240 | \$ 292,779 | \$ 307,460 |
| Benefits | 237,446 | 257,953 | 210,323 | 233,450 |
| Purchased Services | 128,964 | 80,486 | 1,133,256 | 1,162,753 |
| Supplies | 9,312 | 5,200 | 16,850 | 21,559 |
| Capital Outlay | - | - | - | - |
| Other | 7,103 | 9,929 | 10,100 | 14,708 |
| Total Improvement of Instruction | \$ 753,373 | \$ 732,808 | \$ 1,663,308 | \$ 1,739,930 |
| Media Services (222) | | | | |
| Salaries and wages | \$ 130,388 | \$ 129,116 | \$ 44,427 | \$ 44,541 |
| Benefits | 78,959 | 71,282 | 62,944 | 59,698 |
| Purchased Services | - | 130 | - | 3,709 |
| Supplies | 2,334 | 9,286 | 1,836 | 4,305 |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Total Media Services | \$ 211,681 | \$ 209,814 | \$ 109,207 | \$ 112,252 |
| Instructional Technology (225) | | | | |
| Salaries and wages | \$ - | \$ - | \$ - | \$ - |
| Benefits | - | - | - | - |
| Purchased Services | - | - | 158,958 | 6,000 |
| Supplies | - | - | 363,604 | - |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Total Instructional Technology | \$ - | \$ - | \$ 522,562 | \$ 6,000 |

| | 2018-19 Audited Final | 2019-20 Audited Final | 2020-21 Amendment #2 June 14, 2021 | 2021-22 Initial June 14, 2021 |
|--|----------------------------------|----------------------------------|---|--|
| Direction of Instruction (226) | | | | |
| Salaries and wages | \$ 313,552 | \$ 323,327 | \$ 322,004 | \$ 322,004 |
| Benefits | 239,754 | 253,419 | 265,778 | 256,303 |
| Purchased Services | 200 | 54 | 2,000 | 2,000 |
| Supplies | 290 | 433 | 1,500 | 3,121 |
| Capital Outlay | - | - | - | - |
| Other | 2,724 | 4,853 | 3,500 | 1,561 |
| Total Direction of Instruction | \$ 556,520 | \$ 582,087 | \$ 594,782 | \$ 584,989 |
| Student Assessment (227) | | | | |
| Salaries and wages | \$ - | \$ - | \$ - | \$ - |
| Benefits | - | - | - | - |
| Purchased Services | - | - | - | - |
| Supplies | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Total Student Assessment | \$ - | \$ - | \$ - | \$ - |
| Total Instructional Staff Support | \$ 1,521,574 | \$ 1,524,708 | \$ 2,889,859 | \$ 2,443,171 |
| General Administration | | | | |
| Board of Education (231) | | | | |
| Salaries and wages | \$ - | \$ - | \$ - | \$ - |
| Benefits | - | - | - | - |
| Purchased Services | 66,137 | 46,247 | 49,658 | 55,108 |
| Supplies | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Other | 14,780 | 17,603 | 14,200 | 11,500 |
| Total Board of Education | \$ 80,917 | \$ 63,851 | \$ 63,858 | \$ 66,608 |
| Executive Administration (232) | | | | |
| Salaries and wages | \$ 357,460 | \$ 370,083 | \$ 347,200 | \$ 348,200 |
| Benefits | 216,306 | 237,361 | 234,351 | 241,761 |
| Purchased Services | 35,046 | 19,276 | 61,000 | 172,602 |
| Supplies | 870 | 951 | 950 | 650 |
| Capital Outlay | - | - | - | - |
| Other | 30,069 | 18,019 | 14,000 | 33,000 |
| Total Executive Administration | \$ 639,751 | \$ 645,689 | \$ 657,501 | \$ 796,213 |
| Total General Administration | \$ 720,668 | \$ 709,539 | \$ 721,359 | \$ 862,821 |
| School Administration | | | | |
| Principal's Office (241) | | | | |
| Salaries and wages | \$ 1,286,335 | \$ 1,277,234 | \$ 1,326,270 | \$ 1,310,649 |
| Benefits | 925,502 | 968,667 | 1,037,316 | 994,801 |
| Purchased Services | 32,348 | 37,079 | 44,547 | 45,957 |
| Supplies | 7,822 | 6,598 | 8,187 | 8,161 |
| Capital Outlay | 3,900 | - | - | 3,900 |
| Other | 13,648 | 17,480 | 14,800 | 21,841 |
| Total Principal's Office | \$ 2,269,555 | \$ 2,307,059 | \$ 2,431,120 | \$ 2,385,309 |

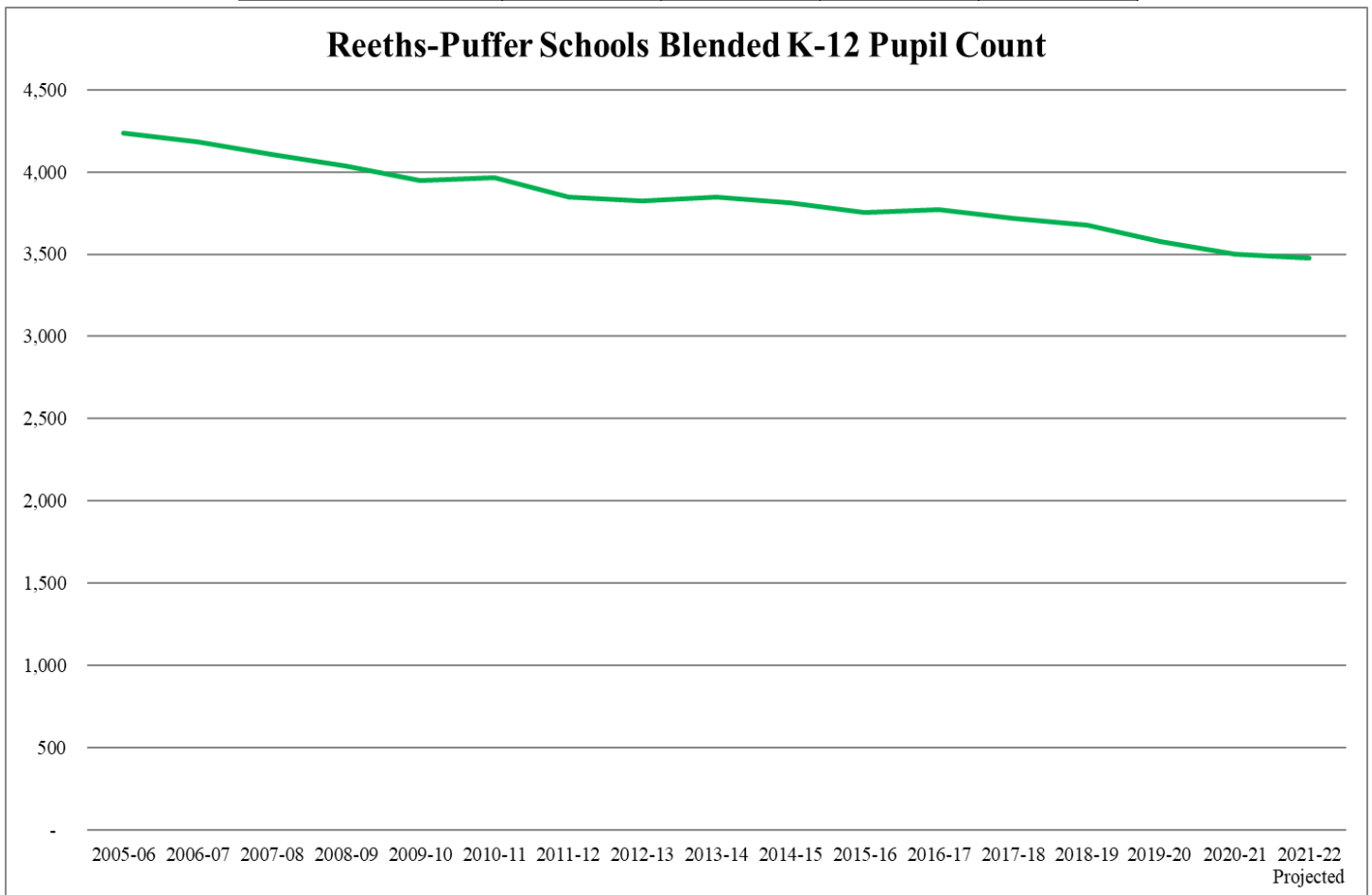
| | 2018-19 Audited Final | 2019-20 Audited Final | 2020-21 Amendment #2 June 14, 2021 | 2021-22 Initial June 14, 2021 |
|--|--|--|---|--|
| Other School Administration (249) | | | | |
| Salaries and wages | \$ - | \$ - | \$ - | \$ - |
| Benefits | - | - | - | - |
| Purchased Services | 55,000 | 55,000 | 55,000 | 55,000 |
| Supplies | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Total Other School Administration | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 |
| Total School Administration | \$ 2,324,555 | \$ 2,362,059 | \$ 2,486,120 | \$ 2,440,309 |
| Business Services | | | | |
| Fiscal Services (252) | | | | |
| Salaries and wages | \$ 231,395 | \$ 215,131 | \$ 215,368 | \$ 216,500 |
| Benefits | 153,458 | 148,171 | 157,028 | 162,213 |
| Purchased Services | 13,606 | 7,942 | 10,000 | 12,500 |
| Supplies | 1,928 | 640 | 1,150 | 1,000 |
| Capital Outlay | - | - | - | - |
| Other | 2,639 | 1,929 | 2,100 | 1,500 |
| Total Fiscal Services | \$ 403,026 | \$ 373,813 | \$ 385,646 | \$ 393,713 |
| Internal Services (257) | | | | |
| Salaries and wages | \$ - | \$ - | \$ - | \$ - |
| Benefits | - | - | - | - |
| Purchased Services | 8,488 | 10,771 | 9,900 | 6,000 |
| Supplies | 4,608 | (4,397) | 23,500 | 10,000 |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Total Internal Services | \$ 13,096 | \$ 6,374 | \$ 33,400 | \$ 16,000 |
| Other Business Services (259) | | | | |
| Salaries and wages | \$ - | \$ - | \$ - | \$ - |
| Benefits | - | - | - | - |
| Purchased Services | 25,000 | 32,000 | 43,161 | 25,000 |
| Supplies | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Other | 190,109 | 176,729 | 138,920 | 126,000 |
| Total Other Business Services | \$ 215,109 | \$ 208,729 | \$ 182,081 | \$ 151,000 |
| Total Business Services | \$ 631,231 | \$ 588,915 | \$ 601,127 | \$ 560,713 |
| Operations & Maintenance | | | | |
| Operations (261) | | | | |
| Salaries and wages | \$ 367,302 | \$ 384,887 | \$ 400,231 | \$ 399,500 |
| Benefits | 283,153 | 309,985 | 311,526 | 311,609 |
| Purchased Services | 1,373,468 | 1,299,091 | 1,425,726 | 1,572,050 |
| Supplies | 832,481 | 690,447 | 872,802 | 757,695 |
| Capital Outlay | 51,026 | 32,404 | 25,000 | 62,500 |
| Other | 2,924 | 7,140 | 6,475 | 4,250 |

| | 2018-19 Audited Final | 2019-20 Audited Final | 2020-21 Amendment #2 June 14, 2021 | 2021-22 Initial June 14, 2021 |
|--------------------------------|----------------------------------|----------------------------------|---|--|
| Total Operations | \$ 2,910,354 | \$ 2,723,954 | \$ 3,041,760 | \$ 3,107,604 |
| Security Services (266) | | | | |
| Salaries and wages | \$ - | \$ - | \$ - | \$ - |
| Benefits | - | - | - | - |
| Purchased Services | 31,550 | 31,550 | 31,550 | 35,050 |
| Supplies | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Total Security Services | \$ 31,550 | \$ 31,550 | \$ 31,550 | \$ 35,050 |
| Total Operations & Maintenance | \$ 2,941,904 | \$ 2,755,504 | \$ 3,073,310 | \$ 3,142,654 |
| Pupil Transportation (271) | | | | |
| Salaries and wages | \$ 55,877 | \$ 57,288 | \$ 17,615 | \$ 7,000 |
| Benefits | 44,024 | 46,667 | 9,949 | 4,813 |
| Purchased Services | 1,283,946 | 1,287,896 | 1,844,085 | 1,946,200 |
| Supplies | 232,267 | 147,556 | 125,100 | 155,500 |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Total Pupil Transportation | \$ 1,616,114 | \$ 1,539,407 | \$ 1,996,749 | \$ 2,113,513 |
| Central Support | | | | |
| Communication Services (282) | | | | |
| Salaries and wages | \$ - | \$ - | \$ - | \$ - |
| Benefits | - | - | - | - |
| Purchased Services | 77,708 | 73,720 | 80,923 | 81,044 |
| Supplies | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Total Communication Services | \$ 77,708 | \$ 73,720 | \$ 80,923 | \$ 81,044 |
| Human Resources (283) | | | | |
| Salaries and wages | \$ 8,590 | \$ - | \$ - | \$ - |
| Benefits | 11,219 | 5,143 | 8,178 | 5,530 |
| Purchased Services | 42,847 | 5,549 | 14,780 | 27,030 |
| Supplies | 775 | 146 | 1,500 | 1,500 |
| Capital Outlay | - | - | - | - |
| Other | 7,651 | 1,710 | 8,000 | 10,000 |
| Total Human Resources | \$ 71,082 | \$ 12,548 | \$ 32,458 | \$ 44,060 |
| Technology (284) | | | | |
| Salaries and wages | \$ 136,151 | \$ 179,140 | \$ 179,107 | \$ 178,000 |
| Benefits | 108,091 | 138,853 | 144,860 | 139,436 |
| Purchased Services | 31,704 | 114,935 | 239,600 | 70,100 |
| Supplies | 265 | 334 | 800 | 405 |
| Capital Outlay | 6,194 | 1,865 | - | 7,000 |
| Other | 7,329 | 15,802 | 21,500 | 21,500 |
| Total Technology | \$ 289,734 | \$ 450,929 | \$ 585,867 | \$ 416,441 |
| Other Central Services (289) | | | | |

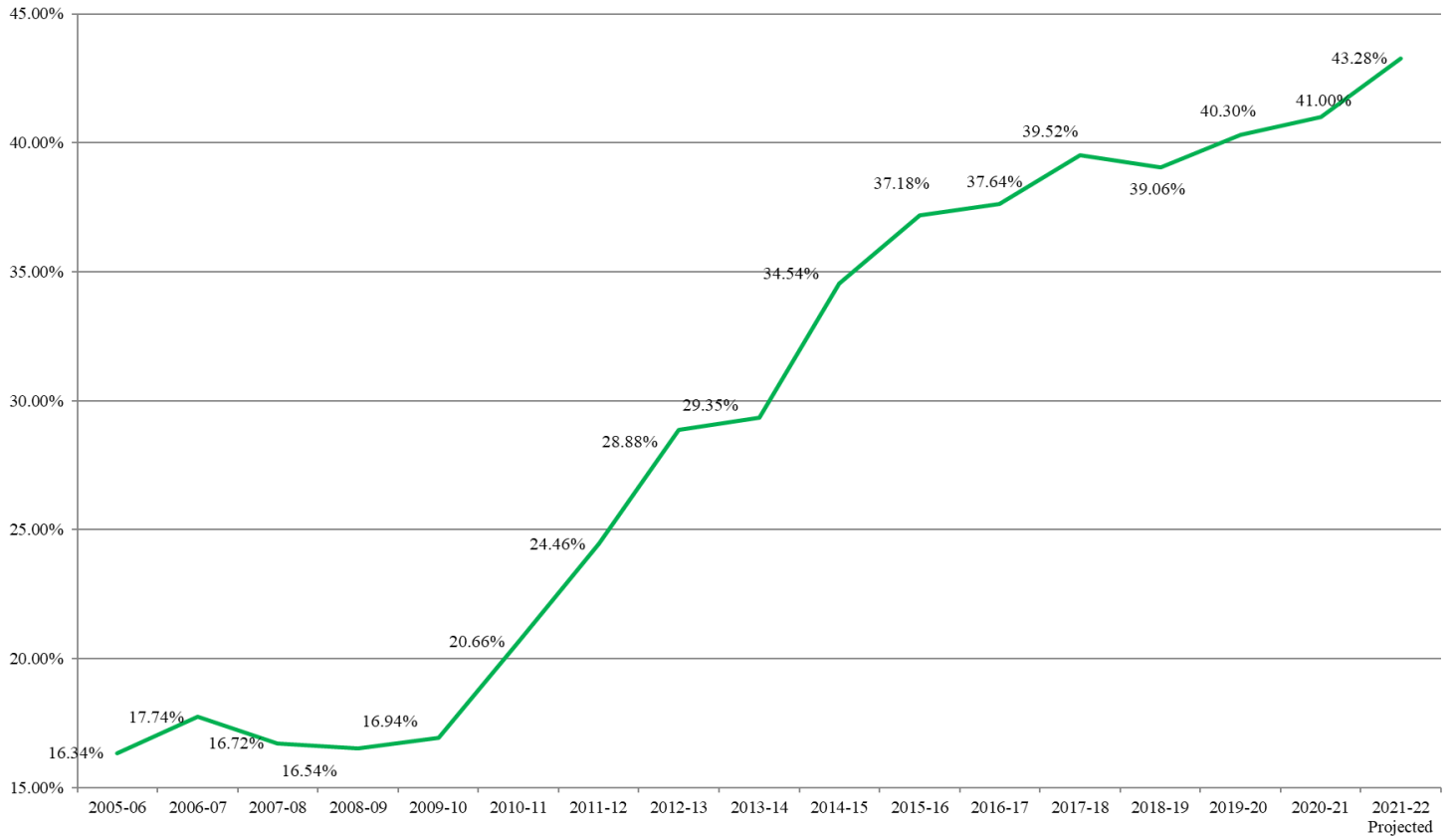
| | 2018-19 Audited Final | 2019-20 Audited Final | 2020-21 Amendment #2 June 14, 2021 | 2021-22 Initial June 14, 2021 |
|---|----------------------------------|----------------------------------|---|--|
| Salaries and wages | \$ 19,635 | \$ 12,975 | \$ - | \$ - |
| Benefits | 4,063 | 6,034 | 300 | - |
| Purchased Services | 55 | 1,024 | - | 1,000 |
| Supplies | 3,931 | 2,607 | 4,000 | 6,000 |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Total Other Central Services | \$ 27,684 | \$ 22,640 | \$ 4,300 | \$ 7,000 |
| Total Central Support | \$ 466,208 | \$ 559,836 | \$ 703,548 | \$ 548,545 |
| Other Support | | | | |
| Athletics (293) | | | | |
| Salaries and wages | \$ 408,295 | \$ 466,953 | \$ 504,480 | \$ 500,445 |
| Benefits | 235,305 | 281,247 | 300,604 | 290,422 |
| Purchased Services | 110,742 | 93,696 | 74,075 | 94,835 |
| Supplies | 42,535 | 67,809 | 44,855 | 51,111 |
| Capital Outlay | 7,760 | - | - | - |
| Other | 61,048 | 52,448 | 41,410 | 44,887 |
| Total Athletics | \$ 865,685 | \$ 962,153 | \$ 965,424 | \$ 981,699 |
| Community Services | | | | |
| Community Services Direction (311) | | | | |
| Salaries and wages | \$ 13,850 | \$ 14,900 | \$ 13,650 | \$ 13,650 |
| Benefits | 6,459 | 7,461 | 6,373 | 6,373 |
| Purchased Services | 1,010 | 702 | 1,000 | 1,000 |
| Supplies | 393 | 1,185 | 166 | 166 |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Total Community Services Direction | \$ 21,712 | \$ 24,248 | \$ 21,189 | \$ 21,189 |
| Community Recreation (321) | | | | |
| Salaries and wages | \$ 2,845 | \$ 5,707 | \$ 7,600 | \$ 7,600 |
| Benefits | 1,137 | 2,768 | 3,626 | 3,626 |
| Purchased Services | 30 | - | - | - |
| Supplies | - | 468 | - | - |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Total Community Services Direction | \$ 4,012 | \$ 8,943 | \$ 11,226 | \$ 11,226 |
| Community Activities (331) | | | | |
| Salaries and wages | \$ 1,015 | \$ - | \$ 16,000 | \$ - |
| Benefits | 469 | - | 7,015 | - |
| Purchased Services | 2,459 | 1,782 | 2,902 | 1,715 |
| Supplies | 7,077 | 4,694 | 13,515 | 7,505 |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Total Community Activities | \$ 11,020 | \$ 6,476 | \$ 39,432 | \$ 9,220 |
| Welfare Activities (361) | | | | |
| Salaries and wages | \$ - | \$ - | \$ - | \$ - |

| | 2018-19 Audited Final | 2019-20 Audited Final | 2020-21 Amendment #2 June 14, 2021 | 2021-22 Initial June 14, 2021 |
|--|--------------------------|--------------------------|--|-------------------------------------|
| Benefits | - | - | - | - |
| Purchased Services | - | - | 500 | 500 |
| Supplies | 127 | 264 | 500 | 500 |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Total Child Care | \$ 127 | \$ 264 | \$ 1,000 | \$ 1,000 |
| Non-Public (371) | | | | |
| Salaries and wages | \$ 1,596 | \$ 522 | \$ 1,711 | \$ 1,711 |
| Benefits | 743 | 254 | 845 | 845 |
| Purchased Services | - | - | - | - |
| Supplies | - | 179 | - | - |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Total Non-Public | \$ 2,339 | \$ 955 | \$ 2,556 | \$ 2,556 |
| Total Community Services | \$ 39,210 | \$ 40,886 | \$ 75,403 | \$ 45,191 |
| Interfund & Other Financing Uses | | | | |
| Site & Building Improvements (450's) | | | | |
| Salaries and wages | \$ - | \$ - | \$ - | \$ - |
| Benefits | - | - | - | - |
| Purchased Services | - | - | - | - |
| Supplies | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Other | - | - | - | - |
| Total Site & Building Improvements | \$ - | \$ - | \$ - | \$ - |
| Debt Services (510's) | | | | |
| Salaries and wages | \$ - | \$ - | \$ - | \$ - |
| Benefits | - | - | - | - |
| Purchased Services | - | - | - | - |
| Supplies | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Other | 66,359 | 66,359 | 66,577 | 66,000 |
| Total Debt Service | \$ 66,359 | \$ 66,359 | \$ 66,577 | \$ 66,000 |
| Operating Transfers Out (600's) | | | | |
| Salaries and wages | \$ - | \$ - | \$ - | \$ - |
| Benefits | - | - | - | - |
| Purchased Services | - | - | - | - |
| Supplies | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Other | 73,186 | 73,186 | 706,500 | 62,086 |
| Total Operating Transfers Out | \$ 73,186 | \$ 73,186 | \$ 706,500 | \$ 62,086 |
| Total Interfund & Other Financing Uses | \$ 139,545 | \$ 139,545 | \$ 773,077 | \$ 128,086 |
| Total Expenditures | \$ 38,965,219 | \$ 38,726,105 | \$ 41,279,033 | \$ 40,574,055 |
| Projected surplus (deficit) | \$ (178,781) | \$ 13,985 | \$ 430,342 | \$ (631,947) |

| 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 Projected | 3,478 | 22 | - | 3,500 |

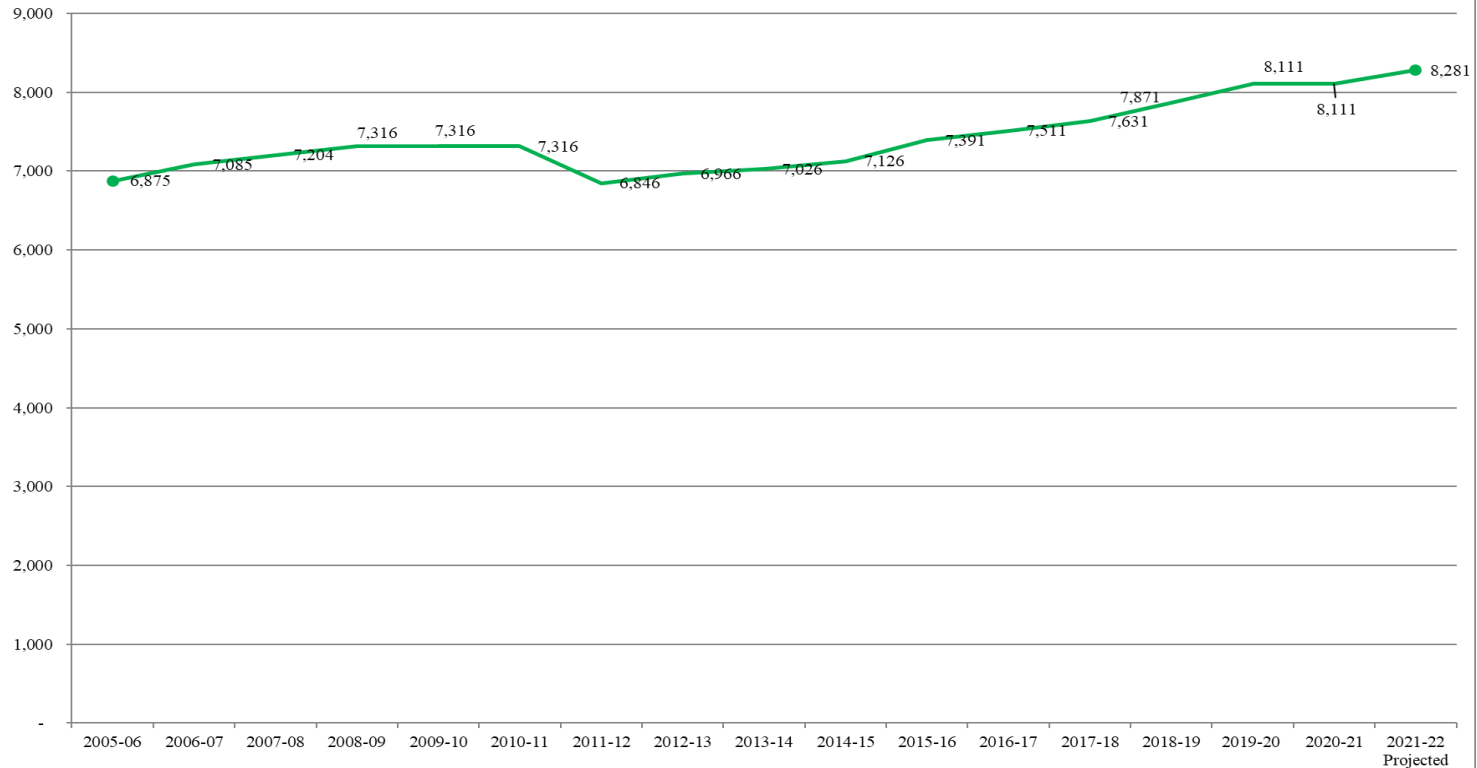


MPSERS pension rate



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

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



| R-P General Fund Balance as a percentage of Expenditures: | |
|--|-------|
| 2005-06 | 6.7% |
| 2006-07 | 9.5% |
| 2007-08 | 9.9% |
| 2008-09 | 11.3% |
| 2009-10 | 12.3% |
| 2010-11 | 14.4% |
| 2011-12 | 10.6% |
| 2012-13 | 9.1% |
| 2013-14 | 7.9% |
| 2014-15 | 8.1% |
| 2015-16 | 7.5% |
| 2016-17 | 9.9% |
| 2017-18 | 9.6% |
| 2018-19 | 9.1% |
| 2019-20 | 9.2% |
| 2020-21 Amendment 2 | 9.7% |
| 2021-11 Initial | 8.3% |

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.