



Reeths-Puffer Schools

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

**2021-22 Budget Amendment #1
General Fund**

**Monday, January 10, 2022
(Discussion and Board Adoption)**

R-P ESB BOARD ROOM

Reeths-Puffer Schools
Budget Amendment #1
2021-22 Fiscal Year

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INTRODUCTORY SECTION:

Board of Education

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Chris Brooks
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Sonya Hernandez
Trustee

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Trustee

Tim Wheeler
Trustee

Administration

Steve Edwards
Superintendent

Rob Renes
Assistant Superintendent

Tracey French
Director of Finance

Scott Green
NSU Director

Nate Smith
Director of Teaching and Learning

Executive Summary:

This budget packet will be covered in the board meeting on January 10, 2022, and will serve as our first recommended budget amendment of the 2021-22 fiscal year. We will ask you to approve the included budget resolution at the same meeting. This budget has been prepared in accordance with all applicable State of Michigan requirements, considering all currently known factors.

Financial Section

2021-22 General Fund Budget Amendment #1:

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

- Pupil Count – total pupil count of 3,550 for 2021-22. There are several components to this:
 - Traditional K-12 count – K-12 student count of 3,526 which is an increase of the original projected count of 3,478. This will account for a projected \$478,500 increase in state aid revenue.
 - Alternative education student count – preliminary fall count of 24 which is an increase of 3 students from the original 2021-22 budget.
- State Aid Revenue – the per-pupil foundation allowance of \$8,700 which is a significant increase from the original budget of \$8,281. Other key assumptions for state revenue include:
 - Section 31a At-Risk – due to a higher number of students qualifying again this year, At-Risk funding is \$102,185 higher than the original budget. This grant helps to fund supplemental instructional and student service positions, as well as early elementary literacy and district-wide PBIS initiatives.
 - Section 35 early literacy funding of approximately \$41,000 which is approximately \$7,000 less than the original budget.
 - Section 147 pension funding of over \$3 million – more detail below in the “MPERS” section.
 - Section 61d CTE pupil incentive funding – approximately \$4,300.
 - Special Education expenditure reimbursement – continued at same level as 2020-21.
- Revenue other than State Aid –
 - Local Revenue – has increased by approximately \$100,000. This is from increase in property tax due and increase in athletics revenue.
 - Federal Revenue – has increased slightly due to higher IDEA grant revenue.
 - Incoming Transfers is expected to remain the same as originally budgeted.
- MPERS pension expenditures and state funding assumptions include:
 - The base pension rate has increased from 28.5% to 29.21%, and defined contribution costs are expected to continue to increase as new employees participate in new plans implemented over the past several years.
 - Section 147c funding is projected to continue at approximately \$3.04 million, a \$261,000 difference from the original 2021-22 projection of \$2.78 million. This equates to 15.5% of the previous year’s payroll and approximately 16.24% of this year’s projected payroll costs.
- Grant Revenue Assumptions:
 - Title I-A – The projected grant budget for 2021-22 is approximately \$458,000, a decrease from the original budget of \$495,000. Budget planning has taken a more conservative approach over the years, and reductions have been made in this grant. We will continue the plan to use a combination of Title I-A, II-A, Section 31A At-Risk, and Section 35 Early Literacy to fund current interventionist and coaching positions focused on math and literacy.

- Title II-A – The projected grant budget for 2021-22 is approximately \$188,000. This is a slight increase from the original 2021-22 budget due to a higher than anticipated carryover amount. 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 updated 2021-22 grant allocation is approximately \$1,100.
 - Title IV – The 2021-22 grant allocation is approximately \$41,000 which is an increase from \$40,000.
 - Indian Ed – 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 – Slight staffing and other cost adjustments have been made in the 2021-22 budget amendment. The total projected revenue available among the three IDEA grants is approximately \$1,421,000.
 - 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 79.78% of the amended 2021-22 budget which is higher than the original 78.19%. The reason for this change is due to settled contracts that were under negotiations during the initial budget as well as additional staff added for student supports. Staffing assumptions include:
 - Salary increases per the terms of the R-PEA, RP OPPA & RP MFS master agreements.
 - Increased health insurance caps at a rate of 3.7% district-wide which match the original budget, as allowed under Public Act 152 of 2011.
 - Updated benefit projections, including taxes, retirement, cash-in-lieu of insurance, and workers compensation.
 - Updated account allocations for all staff, including state and federal grants.
 - Total salaries and wages are projected at about \$33.2 million.
 - Updated allocations for other major contracts, and district and operational needs, have resulted in changes as compared to the 2021-22 allocations.

This proposed budget factors all assumptions above and includes total revenue of approximately \$41.89 million in revenue and \$41.67 million in expenditures, for a projected spending surplus of \$208,189. The beginning fund balance for 2021-22 is approximately \$4.69 million, or 11.5% of 2020-21 expenditures, and this amended budget will leave a fund balance of approximately \$4.90 million at the conclusion of the year, or 11.8% of projected 2021-22 expenditures.

Supporting financial information:

1. Comparative budget worksheet showing line items as a percent of total revenues or expenditures. This gives us a manner of gauging where our resources are directed and how our budget decisions affect the allocation of those resources as pieces of the total pie.
2. A breakdown of our general fund budget into detailed functional and object categories. This shows the breakdown of salaries and wages, benefits, purchased services, supplies, capital outlay, and other expenditures in each function required in our reporting to the State of Michigan.
3. Updated graphs of R-PS K-12 enrollment, MPSEERS pension rates, and State of MI per-pupil funding, MAISD fund balance levels. These graphs have been included in past budget packets and are updated for projected 2021-22 values.

Informational Section

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

Steve Edwards
Superintendent of Schools

Tracey French
Director of Finance

FINANCIAL SECTION:

Reeths-Puffer Schools General Appropriations Act - General Fund 2021-22 Budget Amendment #1

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	\$ 2,969,070
Received from Other Districts	1,480,188
State Sources	33,897,208
Federal Sources	3,455,527
Incoming Transfers & Other Transactions	80,000
Total Revenue	<u>41,881,993</u>
Estimated Fund Balance available, July 1	4,692,501
Total Available Funds	<u><u>\$ 46,574,494</u></u>

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

Expenditures:

Instruction	
Basic Program	\$ 19,334,291
Added Needs	5,301,838
Support Services	
Pupil	3,820,352
Instructional Staff	1,801,424
General Administration	896,083
School Administration	2,441,125
Business Services	574,213
Operations & Maintenance	3,260,999
Pupil Transportation	2,156,075
Central	592,575
Athletics	917,547
Other Support Services	209,966
Community Services	224,136
Outgoing Transfers & Other	143,179
Total Appropriated	<u><u>\$ 41,673,804</u></u>

Reeths-Puffer Schools
Statement of Revenues, Expenditures, and Other Changes in Fund Balance
2021-22 Budget Amendment #1

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

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

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

This appropriation resolution is effective January 10, 2022.

Supporting financial information:

Reeths-Puffer Schools Statement of Revenues, Expenditures, and Other Changes in Fund Balance 2021-22 Budget Amendment #1

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

<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	\$ 18,767,400	48.46%	\$ 17,664,058	43.46%	\$ 17,997,833	44.36%	\$ 18,721,875	44.92%
Benefits	13,508,775	34.88%	13,686,004	33.68%	13,727,534	33.83%	14,528,927	34.86%
Purchased Services	3,861,402	9.97%	5,816,272	14.31%	5,995,442	14.78%	5,419,938	13.01%
Supplies	1,245,509	3.22%	1,517,250	3.73%	1,504,255	3.71%	1,539,781	3.69%
Capital Outlay	53,054	0.14%	25,014	0.06%	88,733	0.22%	113,733	0.27%
Other	1,289,964	3.33%	1,931,746	4.75%	1,260,257	3.11%	1,349,550	3.24%
Total Expenditures	\$ 38,726,105	100.0%	\$ 40,640,343	100.0%	\$ 40,574,055	100.0%	\$ 41,673,804	100.0%

Reeths-Puffer Schools
Statement of Revenues, Expenditures, and Fund Balance
2021-22 Budget Amendment #1

	2019-20 Audited Final	2020-21 Audited Final	2021-22 Initial June 14, 2021	2021-22 Amendment #1 January 10, 2022
Revenue:				
Local Sources				
Local Revenue				
Property taxes	\$ 2,666,751	\$ 2,714,830	\$ 2,737,000	\$ 2,829,000
Investment earnings	48,524	43,666	30,000	20,000
Athletics	115,529	33,647	26,975	75,570
Charges for services	31,147	25,869	12,000	11,500
Other	37,235	64,714	33,000	33,000
Total Local Sources	\$ 2,899,185	\$ 2,882,725	\$ 2,838,975	\$ 2,969,070
Received from other Districts				
Act 18 and Inter-District	\$ 2,011,424	\$ 1,441,334	\$ 1,267,188	\$ 1,267,188
Medicaid	215,529	273,433	210,000	210,000
Other	7,254	7,813	3,000	3,000
Total Received from Other Districts	\$ 2,234,207	\$ 1,722,580	\$ 1,480,188	\$ 1,480,188
State Sources				
Foundation Allowance	\$ 24,760,788	\$ 25,437,813	\$ 25,004,165	\$ 26,861,943
Grants	6,680,538	7,547,587	7,100,265	7,031,684
Other	10,400	7,065	7,065	3,581
Total State Revenue	\$ 31,451,725	\$ 32,992,465	\$ 32,111,495	\$ 33,897,208
Federal Sources				
Title grants	\$ 629,554	\$ 2,488,506	\$ 2,074,616	\$ 2,002,781
IDEA grants	1,388,861	1,383,457	1,325,295	1,421,705
Other	37,130	23,156	31,539	31,041
Total Federal Revenue	\$ 2,055,545	\$ 3,895,119	\$ 3,431,450	\$ 3,455,527
Incoming Transfers & Other Sources				
Prior period adjustments	\$ -	\$ -	\$ -	\$ -
Food Service Indirect	60,000	62,479	80,000	80,000
Other	39,429	210,393	-	-
Total Incoming Transfers & Other Sources	\$ 99,429	\$ 272,872	\$ 80,000	\$ 80,000
Total Revenues	\$ 38,740,090	\$ 41,765,761	\$ 39,942,108	\$ 41,881,993
Expenditures:				
Instruction				
Basic Instruction				
Elementary (111)				
Salaries and wages	\$ 5,654,761	\$ 5,256,440	\$ 5,287,540	\$ 5,552,724
Benefits	4,209,454	4,343,847	4,217,770	4,554,877
Purchased Services	191,114	108,187	126,635	126,825
Supplies	170,882	106,378	232,410	251,410
Capital Outlay	10,017	-	7,050	7,050
Other	1,333	1,985	2,566	2,566
Total Elementary	\$ 10,237,561	\$ 9,816,836	\$ 9,873,971	\$ 10,495,452

	2019-20 Audited Final	2020-21 Audited Final	2021-22 Initial June 14, 2021	2021-22 Amendment #1 January 10, 2022
Middle School (112)				
Salaries and wages	\$ 1,512,916	\$ 1,578,181	\$ 1,572,100	\$ 1,561,285
Benefits	1,130,050	1,194,705	1,149,601	1,141,338
Purchased Services	45,825	22,403	45,469	45,469
Supplies	35,946	34,881	54,412	54,412
Capital Outlay	-	-	-	-
Other	40	1,547	-	-
Total Middle School	\$ 2,724,777	\$ 2,831,717	\$ 2,821,582	\$ 2,802,505
High School (113)				
Salaries and wages	\$ 3,026,598	\$ 2,909,784	\$ 3,001,043	\$ 2,921,109
Benefits	2,174,405	2,409,030	2,335,847	2,386,179
Purchased Services	203,417	189,982	228,179	228,179
Supplies	53,516	33,772	97,136	97,136
Capital Outlay	8,768	-	8,283	8,283
Other	221,213	188,045	144,858	221,658
Total High School	\$ 5,687,917	\$ 5,730,613	\$ 5,815,346	\$ 5,862,544
Summer School (119)				
Salaries and wages	\$ 3,300	\$ 31,435	\$ 2,340	\$ 86,605
Benefits	3,033	11,197	1,124	33,530
Purchased Services	-	12,148	100	48,585
Supplies	-	8,156	-	5,071
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Summer School	\$ 6,333	\$ 62,936	\$ 3,564	\$ 173,791
Total Basic Instruction	\$ 18,656,587	\$ 18,442,102	\$ 18,514,462	\$ 19,334,291
Added Needs Instruction				
Special Education (122)				
Salaries and wages	\$ 2,367,969	\$ 2,173,112	\$ 2,287,795	\$ 2,281,013
Benefits	1,566,662	1,496,972	1,617,786	1,611,936
Purchased Services	139,884	47,344	135,636	74,500
Supplies	40,425	29,658	59,654	43,469
Capital Outlay	-	-	-	-
Other	604,192	769,442	694,000	694,000
Total Special Education	\$ 4,719,132	\$ 4,516,527	\$ 4,794,871	\$ 4,704,918
Compensatory Education (125)				
Salaries and wages	\$ 449,395	\$ 302,935	\$ 303,765	\$ 264,766
Benefits	327,638	229,230	272,512	256,963
Purchased Services	36,632	38,018	65,587	65,623
Supplies	7,174	6,375	24,588	9,569
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Compensatory Education	\$ 820,839	\$ 576,559	\$ 666,452	\$ 596,921
Total Added Needs Instruction	\$ 5,539,971	\$ 5,093,086	\$ 5,461,323	\$ 5,301,838
Support Services				

	2019-20 Audited Final	2020-21 Audited Final	2021-22 Initial June 14, 2021	2021-22 Amendment #1 January 10, 2022
Pupil Support				
Truancy/Attendance (211)				
Salaries and wages	\$ -	\$ 1,026	\$ -	\$ -
Benefits	-	(74)	3,088	3,088
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Truancy/Attendance	\$ -	\$ 952	\$ 3,088	\$ 3,088
Guidance Services (212)				
Salaries and wages	\$ 394,700	\$ 329,358	\$ 333,456	\$ 424,956
Benefits	272,625	267,632	290,746	361,042
Purchased Services	-	-	-	-
Supplies	-	-	312	312
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Guidance Services	\$ 667,325	\$ 596,990	\$ 624,514	\$ 786,310
Health Services (213)				
Salaries and wages	\$ 277,007	\$ 290,649	\$ 285,397	\$ 298,100
Benefits	200,051	216,770	164,494	220,539
Purchased Services	41,392	62,071	10,000	70,000
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Health Services	\$ 518,450	\$ 569,490	\$ 459,890	\$ 588,639
Psychological Services (214)				
Salaries and wages	\$ 192,244	\$ 162,609	\$ 162,034	\$ 162,034
Benefits	115,991	102,824	114,477	114,477
Purchased Services	87	-	2,750	2,000
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Psychological Services	\$ 308,322	\$ 265,433	\$ 279,261	\$ 278,511
Speech Services (215)				
Salaries and wages	\$ 465,641	\$ 506,959	\$ 478,272	\$ 478,272
Benefits	320,069	372,524	336,843	336,843
Purchased Services	598	235	2,256	2,256
Supplies	-	-	1,425	1,425
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Speech Services	\$ 786,308	\$ 879,718	\$ 818,796	\$ 818,796
Social Work Services (216)				
Salaries and wages	\$ 369,366	\$ 378,625	\$ 476,643	\$ 456,868
Benefits	272,965	282,796	360,206	349,947
Purchased Services	152	86,091	1,677	1,677
Supplies	-	-	1,140	1,140

	2019-20 Audited Final	2020-21 Audited Final	2021-22 Initial June 14, 2021	2021-22 Amendment #1 January 10, 2022
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Social Work Services	\$ 642,483	\$ 747,511	\$ 839,666	\$ 809,632
Teacher Consultant (218)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Teacher Consultant	\$ -	\$ -	\$ -	\$ -
Other Pupil Support (219)				
Salaries and wages	\$ 237,002	\$ 129,548	\$ 150,189	\$ 276,161
Benefits	180,569	108,476	152,164	246,216
Purchased Services	3,371	474	-	9,000
Supplies	3,166	-	4,000	4,000
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Other Pupil Support	\$ 424,107	\$ 238,498	\$ 306,353	\$ 535,377
Total Pupil Support	\$ 3,346,994	\$ 3,298,592	\$ 3,331,567	\$ 3,820,352
Instructional Staff Support				
Improvement of Instruction (221)				
Salaries and wages	\$ 379,240	\$ 285,549	\$ 307,460	\$ 338,005
Benefits	257,953	204,652	233,450	247,564
Purchased Services	80,486	1,390,081	1,162,753	474,517
Supplies	5,200	3,132	21,559	8,933
Capital Outlay	-	-	-	-
Other	9,929	7,233	14,708	12,108
Total Improvement of Instruction	\$ 732,808	\$ 1,890,647	\$ 1,739,930	\$ 1,081,127
Media Services (222)				
Salaries and wages	\$ 129,116	\$ 42,283	\$ 44,541	\$ 44,541
Benefits	71,282	32,070	59,698	59,698
Purchased Services	130	-	3,709	3,709
Supplies	9,286	1,848	4,305	4,305
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Media Services	\$ 209,814	\$ 76,201	\$ 112,252	\$ 112,252
Instructional Technology (225)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	152,958	6,000	6,000
Supplies	-	319,186	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Instructional Technology	\$ -	\$ 472,144	\$ 6,000	\$ 6,000

	2019-20 Audited Final	2020-21 Audited Final	2021-22 Initial June 14, 2021	2021-22 Amendment #1 January 10, 2022
Direction of Instruction (226)				
Salaries and wages	\$ 323,327	\$ 330,900	\$ 322,004	\$ 330,163
Benefits	253,419	265,264	256,303	265,200
Purchased Services	54	-	2,000	2,000
Supplies	433	151	3,121	3,121
Capital Outlay	-	-	-	-
Other	4,853	3,789	1,561	1,561
Total Direction of Instruction	\$ 582,087	\$ 600,104	\$ 584,989	\$ 602,045
Student Assessment (227)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Student Assessment	\$ -	\$ -	\$ -	\$ -
Total Instructional Staff Support	\$ 1,524,708	\$ 3,039,096	\$ 2,443,171	\$ 1,801,424
General Administration				
Board of Education (231)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	46,247	60,765	55,108	54,735
Supplies	-	4,451	-	-
Capital Outlay	-	-	-	-
Other	17,603	15,270	11,500	11,500
Total Board of Education	\$ 63,851	\$ 80,485	\$ 66,608	\$ 66,235
Executive Administration (232)				
Salaries and wages	\$ 370,083	\$ 345,265	\$ 348,200	\$ 365,170
Benefits	237,361	232,434	241,761	257,528
Purchased Services	19,276	20,836	172,602	173,500
Supplies	951	717	650	650
Capital Outlay	-	-	-	-
Other	18,019	13,120	33,000	33,000
Total Executive Administration	\$ 645,689	\$ 612,372	\$ 796,213	\$ 829,848
Total General Administration	\$ 709,539	\$ 692,857	\$ 862,821	\$ 896,083
School Administration				
Principal's Office (241)				
Salaries and wages	\$ 1,277,234	\$ 1,311,379	\$ 1,310,649	\$ 1,303,785
Benefits	968,667	1,007,098	994,801	1,002,481
Purchased Services	37,079	34,490	45,957	45,957
Supplies	6,598	6,604	8,161	8,161
Capital Outlay	-	-	3,900	3,900
Other	17,480	14,157	21,841	21,841
Total Principal's Office	\$ 2,307,059	\$ 2,373,728	\$ 2,385,309	\$ 2,386,125

	2019-20 Audited Final	2020-21 Audited Final	2021-22 Initial June 14, 2021	2021-22 Amendment #1 January 10, 2022
Other School Administration (249)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	55,000	55,000	55,000	55,000
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Other School Administration	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
Total School Administration	\$ 2,362,059	\$ 2,428,728	\$ 2,440,309	\$ 2,441,125
Business Services				
Fiscal Services (252)				
Salaries and wages	\$ 215,131	\$ 215,422	\$ 216,500	\$ 230,000
Benefits	148,171	153,643	162,213	162,213
Purchased Services	7,942	7,306	12,500	12,500
Supplies	640	1,068	1,000	1,000
Capital Outlay	-	-	-	-
Other	1,929	1,883	1,500	1,500
Total Fiscal Services	\$ 373,813	\$ 379,322	\$ 393,713	\$ 407,213
Internal Services (257)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	10,771	11,826	6,000	6,000
Supplies	(4,397)	2,585	10,000	10,000
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Internal Services	\$ 6,374	\$ 14,411	\$ 16,000	\$ 16,000
Other Business Services (259)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	32,000	43,161	25,000	25,000
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	176,729	77,967	126,000	126,000
Total Other Business Services	\$ 208,729	\$ 121,128	\$ 151,000	\$ 151,000
Total Business Services	\$ 588,915	\$ 514,861	\$ 560,713	\$ 574,213
Operations & Maintenance				
Operations (261)				
Salaries and wages	\$ 384,887	\$ 359,296	\$ 399,500	\$ 406,876
Benefits	309,985	296,086	311,609	318,011
Purchased Services	1,299,091	1,307,525	1,572,050	1,596,617
Supplies	690,447	803,883	757,695	812,695
Capital Outlay	32,404	25,014	62,500	87,500
Other	7,140	8,868	4,250	4,250

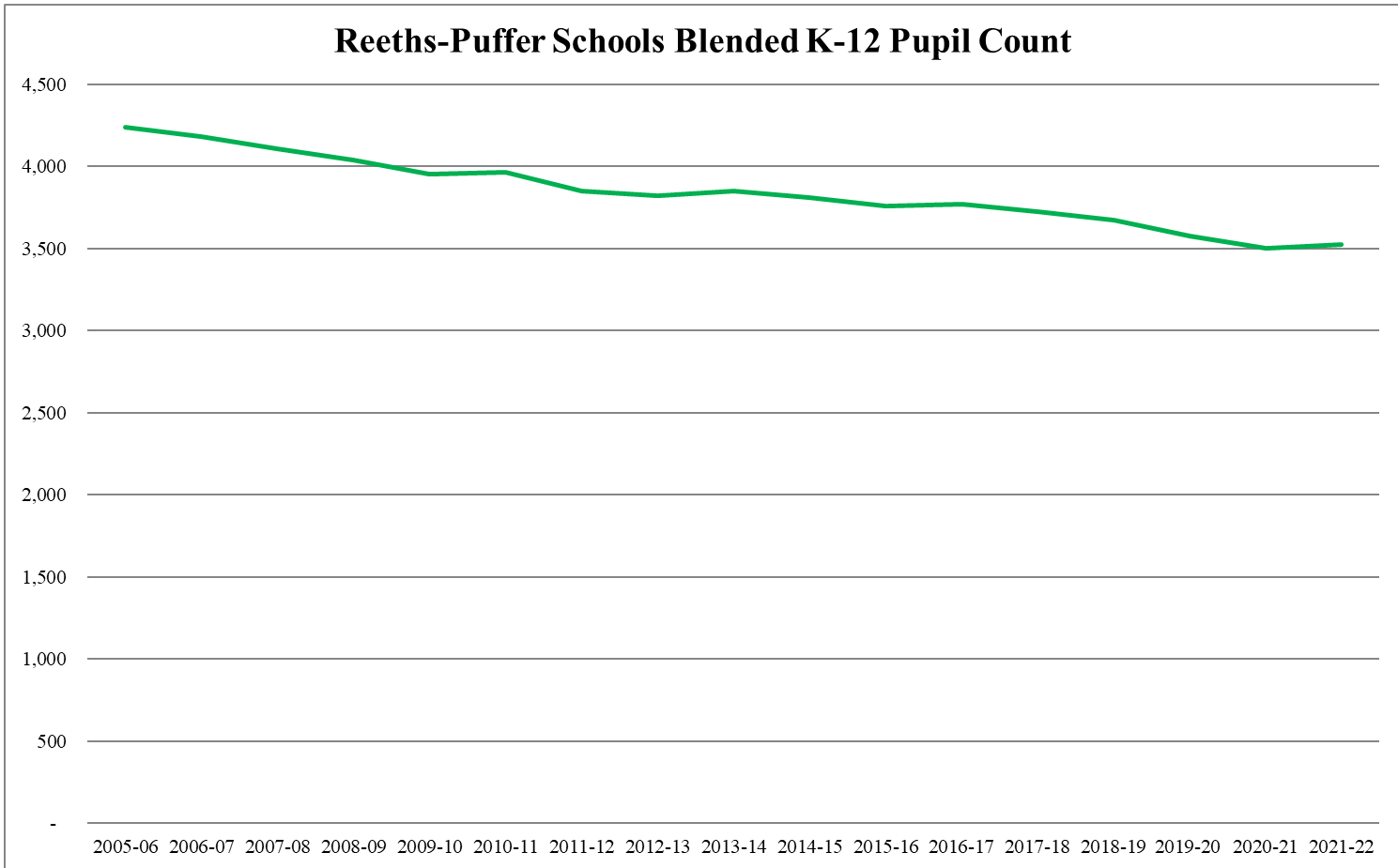
	2019-20 Audited Final	2020-21 Audited Final	2021-22 Initial June 14, 2021	2021-22 Amendment #1 January 10, 2022
Total Operations	\$ 2,723,954	\$ 2,800,672	\$ 3,107,604	\$ 3,225,949
Security Services (266)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	31,550	31,550	35,050	35,050
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Security Services	\$ 31,550	\$ 31,550	\$ 35,050	\$ 35,050
Total Operations & Maintenance	\$ 2,755,504	\$ 2,832,221	\$ 3,142,654	\$ 3,260,999
Pupil Transportation (271)				
Salaries and wages	\$ 57,288	\$ 17,830	\$ 7,000	\$ 7,000
Benefits	46,667	8,364	4,813	4,813
Purchased Services	1,287,896	1,777,714	1,946,200	1,988,762
Supplies	147,556	82,352	155,500	155,500
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Pupil Transportation	\$ 1,539,407	\$ 1,886,259	\$ 2,113,513	\$ 2,156,075
Central Support				
Communication Services (282)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	73,720	24,315	81,044	31,044
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Communication Services	\$ 73,720	\$ 24,315	\$ 81,044	\$ 31,044
Human Resources (283)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	5,143	4,993	5,530	5,530
Purchased Services	5,549	7,597	27,030	66,430
Supplies	146	1,036	1,500	1,500
Capital Outlay	-	-	-	-
Other	1,710	6,953	10,000	10,000
Total Human Resources	\$ 12,548	\$ 20,579	\$ 44,060	\$ 83,460
Technology (284)				
Salaries and wages	\$ 179,140	\$ 181,946	\$ 178,000	\$ 189,857
Benefits	138,853	144,422	139,436	152,209
Purchased Services	114,935	238,785	70,100	70,100
Supplies	334	770	405	405
Capital Outlay	1,865	-	7,000	7,000
Other	15,802	12,707	21,500	21,500
Total Technology	\$ 450,929	\$ 578,630	\$ 416,441	\$ 441,071
Other Central Services (289)				

	2019-20 Audited Final	2020-21 Audited Final	2021-22 Initial June 14, 2021	2021-22 Amendment #1 January 10, 2022
Salaries and wages	\$ 12,975	\$ -	\$ -	\$ 30,000
Benefits	6,034	(295)	-	-
Purchased Services	1,024	-	1,000	1,000
Supplies	2,607	5,541	6,000	6,000
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Other Central Services	\$ 22,640	\$ 5,246	\$ 7,000	\$ 37,000
Total Central Support	\$ 559,836	\$ 628,770	\$ 548,545	\$ 592,575
Other Support				
Athletics (293)				
Salaries and wages	\$ 466,953	\$ 494,393	\$ 500,445	\$ 436,293
Benefits	281,247	287,665	290,422	290,422
Purchased Services	93,696	81,038	94,835	94,835
Supplies	67,809	44,145	51,111	51,111
Capital Outlay	-	-	-	-
Other	52,448	42,422	44,887	44,887
Total Athletics	\$ 962,153	\$ 949,663	\$ 981,699	\$ 917,547
Other Support Services (299)				
Salaries and wages	\$ -	\$ -	\$ -	\$ 139,687
Benefits	-	-	-	70,279
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Other Support Services	\$ -	\$ -	\$ -	\$ 209,966
Total Athletics & Other Support	\$ 962,153	\$ 949,663	\$ 981,699	\$ 1,127,513
Community Services				
Community Services Direction (311)				
Salaries and wages	\$ 14,900	\$ 11,825	\$ 13,650	\$ 13,650
Benefits	7,461	5,401	6,373	6,372
Purchased Services	702	522	1,000	853
Supplies	1,185	-	166	166
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Community Services Direction	\$ 24,248	\$ 17,748	\$ 21,189	\$ 21,041
Community Recreation (321)				
Salaries and wages	\$ 5,707	\$ -	\$ 7,600	\$ 7,600
Benefits	2,768	(130)	3,626	3,626
Purchased Services	-	-	-	-
Supplies	468	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Community Services Direction	\$ 8,943	\$ (130)	\$ 11,226	\$ 11,226
Community Activities (331)				

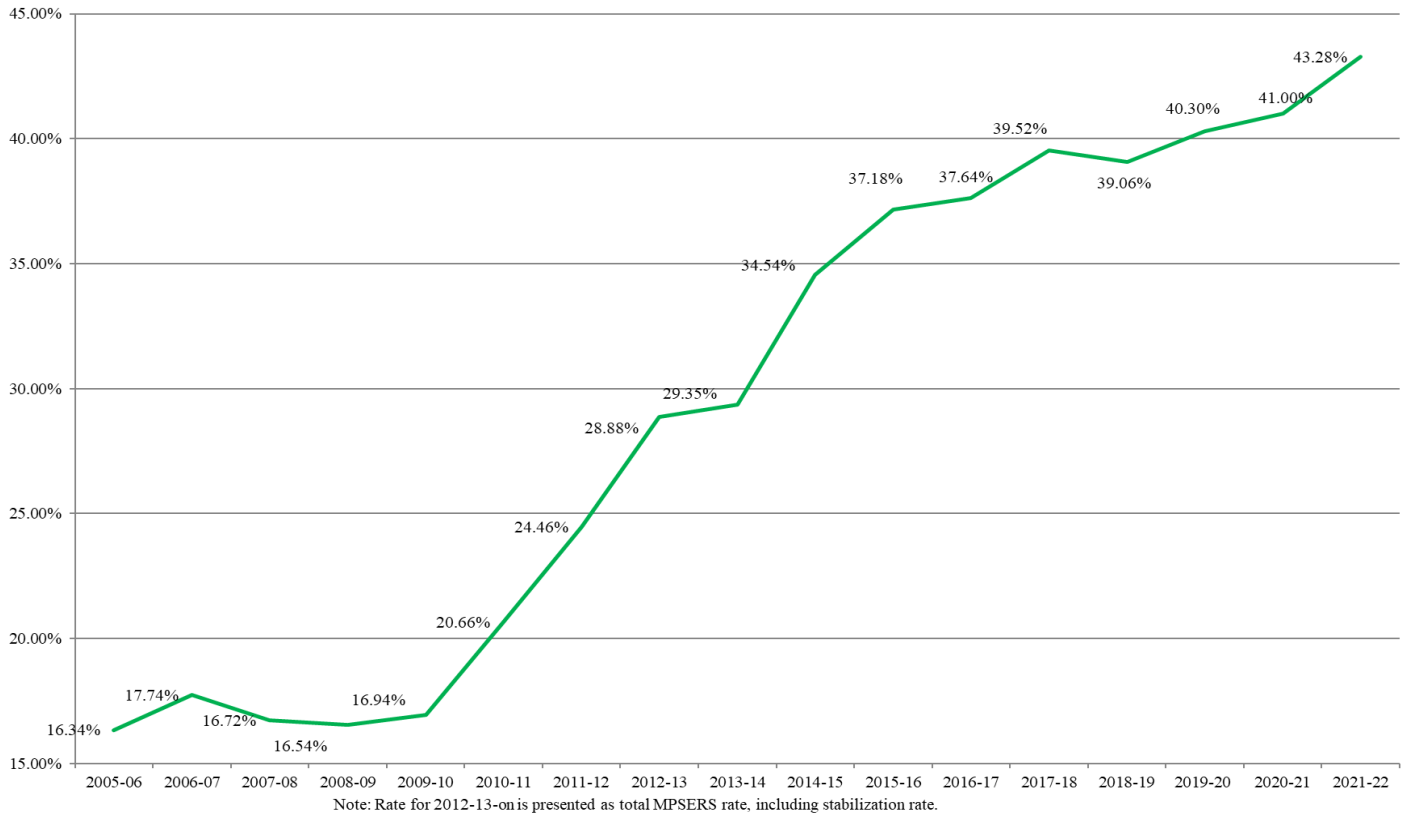
	2019-20 Audited Final	2020-21 Audited Final	2021-22 Initial June 14, 2021	2021-22 Amendment #1 January 10, 2022
Salaries and wages	\$ -	\$ 15,600	\$ -	\$ 31,200
Benefits	-	7,558	-	-
Purchased Services	1,782	3,514	1,715	1,715
Supplies	4,694	20,561	7,505	7,750
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Community Activities	\$ 6,476	\$ 47,233	\$ 9,220	\$ 40,665
Welfare Activities (361)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	337	500	500
Supplies	264	-	500	540
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Child Care	\$ 264	\$ 337	\$ 1,000	\$ 1,040
Non-Public (371)				
Salaries and wages	\$ 522	\$ 1,711	\$ 1,711	\$ -
Benefits	254	851	845	-
Purchased Services	-	-	-	-
Supplies	179	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Non-Public	\$ 955	\$ 2,562	\$ 2,556	\$ -
Other (391)				
Salaries and wages	\$ -	\$ -	\$ -	\$ 84,156
Benefits	-	-	-	66,008
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Other Community Services (391)	\$ -	\$ -	\$ -	\$ 150,164
Total Community Services	\$ 40,886	\$ 67,750	\$ 45,191	\$ 224,136
Interfund & Other Financing Uses				
Payments to Other Gov. Agencies (410's)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	3,993
Total Payments to Other Gov't Entities	\$ -	\$ -	\$ -	\$ 3,993
Site & Building Improvements (450's)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-

	2019-20 Audited Final	2020-21 Audited Final	2021-22 Initial June 14, 2021	2021-22 Amendment #1 January 10, 2022
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Site & Building Improvements	\$ -	\$ -	\$ -	\$ -
Debt Services (510's)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	66,359	66,359	66,000	66,000
Total Debt Service	\$ 66,359	\$ 66,359	\$ 66,000	\$ 66,000
Operating Transfers Out (600's)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	73,186	700,000	62,086	73,186
Total Operating Transfers Out	\$ 73,186	\$ 700,000	\$ 62,086	\$ 73,186
Total Interfund & Other Financing Uses	\$ 139,545	\$ 766,359	\$ 128,086	\$ 143,179
Total Expenditures	\$ 38,726,105	\$ 40,640,343	\$ 40,574,055	\$ 41,673,804
Projected surplus (deficit)	\$ 13,985	\$ 1,125,418	\$ (631,947)	\$ 208,189

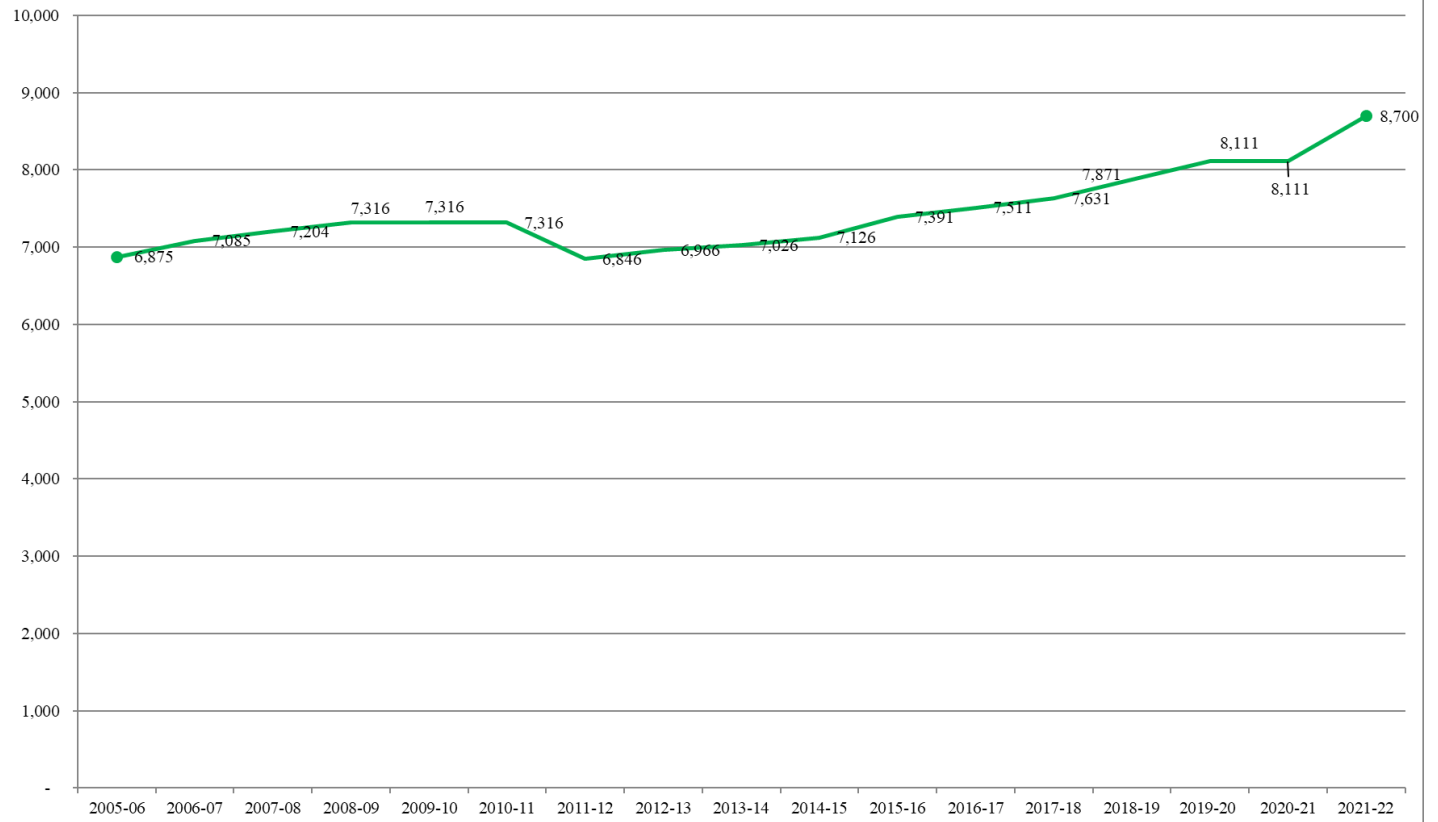
Reeths-Puffer Schools Historical Pupil Count				
School Year	K-12 only	Alternative Ed	Shared Time*	Total Pupil Count
2005-06	4,238			4,238
2006-07	4,181			4,181
2007-08	4,106			4,106
2008-09	4,036			4,036
2009-10	3,949			3,949
2010-11	3,965			3,965
2011-12	3,849			3,849
2012-13	3,822			3,822
2013-14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



MPSERS pension rate



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



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

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.