



Reeths-Puffer Schools

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

**2023-24 Budget Amendment #1
General Fund**

**Monday, February 12, 2024
(Discussion and Board Adoption)**

R-P ESB BOARD ROOM
Reeths-Puffer Schools
Budget Amendment #1
2023-24 Fiscal Year

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INTRODUCTORY SECTION:

Board of Education

Kim Bramer
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Jennifer Romanosky
Vice President

Chris Brooks
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Susan Blackburn
Secretary

Sonya Hernandez
Trustee

Alex Keefe
Trustee

Joan Vincent
Trustee

Administration

Steve Edwards
Superintendent

Rob Renes
Assistant Superintendent

Tracey French
Director of Finance

Scott Green
NSU Director

Nate Smith
Director of Teaching and Learning

Executive Summary:

This budget packet will be covered in the board meeting on February 12, 2024, and will serve as our first recommended budget amendment for the 2023-24 school 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

2023-24 General Fund Budget Amendment #1:

This comparative worksheet and budget resolution proved the first recommended budget update for the 2023-24 fiscal year. This budget is based upon certain assumptions as well as updated factors since the budget was adopted in June, 2023 at the annual budget hearing. The updated assumptions for the 2023-24 budget are:

- Pupil Count – total pupil count of 3,555 for 2023-24. There are several components to this:
 - Traditional K-12 count – K-12 student count of 3,522 which is an increase of 10 pupils from the original 2024 budget. It is important to note that headcount and FTE are two different things. We are actually down from the FTE perspective.
 - Alternative education student count – preliminary fall count of 33 students which is an increase of 3 students from the original 2023-24 budget.

- State Aid Revenue – the per-pupil foundation allowance of \$9,608 which is an increase of \$58 from the original budget of \$9,550. Other key assumptions for state revenue include:
 - Section 31a At-Risk – we are receiving \$548,823 more than expected during the initial budget. This grant helps to supplement instructional and student service positions, as well as early elementary literacy and district-wide PBIS initiatives.
 - Section 35 early literacy funding of approximately \$46,000, down slightly from the 2022-23 fiscal year.
 - Section 147 pension funding of over \$4.5 million – more detail below in the “MPSERS” section.
 - Section 61d CTE pupil incentive funding – approximately \$6,300.
 - Special Education expenditure reimbursement – the state has increased the reimbursement slightly for the 2023-24 school year.

- Revenue other than State Aid –
 - Local Revenue – has increased by approximately \$300,000. This is from increase in property tax due.
 - Federal Revenue – has decreased slightly from the lack of previous ESSER funds revenue.
 - Incoming Transfers – expected to stay somewhat flat from original budget.

- MPSERS pension expenditures and state funding assumptions include:
 - The base pension rate has remained the same at 31.34% and defined contribution costs are expected to continue to increase as new employees participate in new plans implemented over the past several years.
 - Section 147c funding is projected at approximately \$3.9 million, a \$550,000 difference from the original 2023-24 projection of \$3.4 million. This equates to 16.5% of the previous year’s payroll.

- Grant Revenue Assumptions:
 - Title I-A – The projected grant budget for 2023-24 is approximately \$334,000. This is the same amount as the initial 2023-24 budget. Amended amounts have not been entered 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 IA, Section 31A At-Risk, and Section 35 Early Literacy to fund current interventionists and coaching positions focused on math and literacy.

- Title II-A – The projected grant budget for 2023-24 is approximately \$73,000. Like Title I, the amendments have not been entered before this budget was prepared and will be updated in budget amendments. The district will continue to use a combination of Title IA, Title II-A, Section 35, and Section 31A to fund math and literacy initiatives in 2023-24.
 - Title III – The updated 2022-23 grant allocation is approximately \$1,100.
 - Title IV – The 2023-24 grant allocation is approximately \$25,000. Again, the timeline is the same as above and will be updated in budget amendments.
 - Indian Ed – This grant is expected to continue with an approximate allocation of \$20,000. This grant will continue to provide supplemental tutoring services to students.
 - IDEA – The updated allocation has not yet been released by the MAISD. The projected revenue available among the three IDEA grants is approximately \$1,724,000. We will update the new allocation during an upcoming budget amendment.
 - ESSER – During this initial budget, the only amount of ESSER revenue recognized is directly aligned with the approved expenses. These grants will be update during future budget amendments.
- Staffing and compensation – employee wages and benefits account for 78.09% of the amended 2023-24 budget which is down from the initial budget. All three contracts are settled for the 2023-24 school year.
 - Salary increases per the R-PEA, RP OPPA & RP M master agreements.
 - Increased health insurance cap rate of 4.1% 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.
 - Total salaries and wages are projected at about \$37.99 million.
 - Updated allocations for other major contracts, and district and operational needs, have resulted in changes as compared to the original 2023-24 allocations.

This proposed budget factors all assumptions above and includes total revenue of approximately \$49.67 million in revenue and \$48.6 million in expenditures, for a projected spending surplus of \$1.02 million. The beginning fund balance for 2023-24 is approximately \$9.05 million, or 18.8% of 2022-23 expenditures, and this amended budget will leave a fund balance of approximately \$10.07 million at the conclusion of the year, or 18.5% of projected 2023-24 expenditures.

Supporting financial information:

1. Comparative budget worksheet showing line items as a percent of total revenues or expenditures. This gives us a manner of gauging where our resources are directed and how our budget decisions affect the allocation of those resources as pieces of the total pie.
2. A breakdown of our general fund budget into detailed functional and object categories. This shows the breakdown of salaries and wages, benefits, purchased services, supplies, capital outlay, and other expenditures in each function required in our reporting to the State of Michigan.
3. Updated graphs of R-PS K-12 enrollment, MPSERS pension rates, and State of MI per-pupil funding, MAISD fund balance levels. These graphs have been included in past budget packets and are updated for projected 2023-24 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
2023-24 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, 2024, 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, 2024 is:

Revenue:	
Local Revenue	
Local Sources	\$ 3,299,085
Received from Other Districts	1,393,188
State Sources	41,252,903
Federal Sources	3,661,812
Incoming Transfers & Other Transactions	<u>60,000</u>
Total Revenue	49,666,988
Estimated Fund Balance available, July 1	9,054,846
Total Available Funds	<u><u>\$ 58,721,834</u></u>

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

Expenditures:	
Instruction	
Basic Program	\$ 22,871,426
Added Needs	6,377,229
Support Services	
Pupil	4,234,323
Instructional Staff	1,655,130
General Administration	1,127,714
School Administration	2,742,679
Business Services	599,166
Operations & Maintenance	4,702,754
Pupil Transportation	2,305,150
Central	612,838
Athletics	958,772
Other Support Services	7,579
Community Services	333,226
Outgoing Transfers & Other	<u>117,019</u>
Total Appropriated	<u><u>\$ 48,645,006</u></u>

Reeths-Puffer Schools
Statement of Revenues, Expenditures, and Other Changes in Fund Balance
2023-24 Budget Amendment #1

	2021-22 Audited Final	2022-23 Audited Final	2023-24 Initial Budget June 12, 2023	2023-24 Amendment #1 February 12, 2024
Revenue:				
Local Sources				
Local Revenue	\$ 2,954,962	\$ 3,141,286	\$ 2,965,320	\$ 3,299,085
Received from other Districts	1,864,480	2,001,590	1,393,188	1,393,188
State Sources	34,980,609	40,952,672	41,217,694	41,252,903
Federal Sources	3,472,672	4,514,838	3,754,573	3,661,812
Incoming Transfers & Other Sources	255,629	142,735	60,000	60,000
Total Revenues	\$ 43,528,351	\$ 50,753,122	\$ 49,390,775	\$ 49,666,988
Expenditures:				
Instruction				
Basic Instruction	\$ 19,553,540	\$ 22,061,324	\$ 22,246,878	\$ 22,871,426
Added Needs Instruction	5,439,699	6,453,600	6,474,567	6,377,229
Support Services				
Pupil Support	4,294,455	4,439,352	4,225,038	4,234,323
Instructional Staff Support	1,660,138	1,842,513	1,655,130	1,655,130
General Administration	769,140	809,722	1,127,714	1,127,714
School Administration	2,628,484	2,581,185	2,742,679	2,742,679
Business Services	578,549	632,418	599,166	599,166
Operations & Maintenance	3,260,209	4,321,879	4,471,754	4,702,754
Pupil Transportation	2,117,864	2,187,899	2,227,550	2,305,150
Central Support (Tech, HR)	645,955	499,434	612,838	612,838
Athletics	857,610	908,082	958,772	958,772
Other Support Services	210,453	279,701	7,579	7,579
Community Services	282,652	307,764	333,226	333,226
Interfund & Other Financing Uses	112,146	183,360	117,019	117,019
Total Expenditures	\$ 42,410,894	\$ 47,508,233	\$ 47,799,911	\$ 48,645,006
Projected surplus (deficit)	\$ 1,117,456	\$ 3,244,889	\$ 1,590,864	\$ 1,021,982
Fund Balance, July 1	\$ 4,692,501	\$ 5,809,957	\$ 9,054,846	\$ 9,054,846
Fund Balance, June 30	\$ 5,809,957	\$ 9,054,846	\$ 10,645,710	\$ 10,076,828
Percentage of Annual Expenditures	13.7%	19.1%	22.3%	20.7%

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 February 12, 2024.

Supporting financial information:

Reeths-Puffer Schools Statement of Revenues, Expenditures, and Other Changes in Fund Balance 2023-24 Budget Amendment #1

	2021-22		2022-23		2023-24		2023-24	
	Audited Final		Audited Final		Initial Budget June 12, 2023		Amendment #1 February 12, 2024	
	<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	\$ 2,954,962	6.8%	\$ 3,141,286	6.2%	\$ 2,965,320	6.0%	\$ 3,299,085	6.6%
Received from other Districts	1,864,480	4.3%	2,001,590	3.9%	1,393,188	2.8%	1,393,188	2.8%
State Sources	34,980,609	80.4%	40,952,672	80.7%	41,217,694	83.5%	41,252,903	83.1%
Federal Sources	3,472,672	8.0%	4,514,838	8.9%	3,754,573	7.6%	3,661,812	7.4%
Incoming Transfers & Other Sources	255,629	0.6%	142,735	0.3%	60,000	0.1%	60,000	0.1%
Total Revenues	\$43,528,351	100.0%	\$50,753,122	100.0%	\$49,390,775	100.0%	\$49,666,988	100.0%
Expenditures:								
Instruction								
Basic Instruction	\$ 19,553,540	46.1%	\$ 22,061,324	46.4%	\$ 22,246,878	46.5%	\$ 22,871,426	47.0%
Added Needs Instruction	5,439,699	12.8%	6,453,600	13.6%	6,474,567	13.5%	6,377,229	13.1%
Support Services	-	0.0%	-	-	-	-	-	-
Pupil Support	4,294,455	10.1%	4,439,352	9.3%	4,225,038	8.8%	4,234,323	8.7%
Instructional Staff Support	1,660,138	3.9%	1,842,513	3.9%	1,655,130	3.5%	1,655,130	3.4%
General Administration	769,140	1.8%	809,722	1.7%	1,127,714	2.4%	1,127,714	2.3%
School Administration	2,628,484	6.2%	2,581,185	5.4%	2,742,679	5.7%	2,742,679	5.6%
Business Services	578,549	1.4%	632,418	1.3%	599,166	1.3%	599,166	1.2%
Operations & Maintenance	3,260,209	7.7%	4,321,879	9.1%	4,471,754	9.4%	4,702,754	9.7%
Pupil Transportation	2,117,864	5.0%	2,187,899	4.6%	2,227,550	4.7%	2,305,150	4.7%
Central Support (Tech, HR)	645,955	1.5%	499,434	1.1%	612,838	1.3%	612,838	1.3%
Athletics	857,610	2.0%	908,082	1.9%	958,772	2.0%	958,772	2.0%
Other Support Services	210,453	0.5%	279,701	0.6%	7,579	0.0%	7,579	0.0%
Community Services	282,652	0.7%	307,764	0.6%	333,226	0.7%	333,226	0.7%
Interfund & Other Financing Uses	112,146	0.3%	183,360	0.4%	117,019	0.2%	117,019	0.2%
Total Expenditures	\$42,410,894	100.0%	\$47,508,233	100.0%	\$47,799,911	100.0%	\$48,645,006	100.0%
Projected surplus (deficit)	\$ 1,117,456	2.6%	\$ 3,244,889	6.8%	\$ 1,590,864	3.3%	\$ 1,021,982	2.1%
Fund Balance, July 1	\$ 4,692,501	11.0%	\$ 5,809,957	12.1%	\$ 9,054,846	18.8%	\$ 9,054,846	18.5%
Fund Balance, June 30	\$ 5,809,957	13.7%	\$ 9,054,846	19.1%	\$ 10,645,710	22.3%	\$ 10,076,828	20.7%

<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	\$ 19,305,627	45.52%	\$ 20,290,975	42.71%	\$ 20,899,816	43.72%	\$ 20,899,583	42.96%
Benefits	14,689,760	34.64%	17,370,691	36.56%	16,500,341	34.52%	17,088,579	35.13%
Purchased Services	5,282,191	12.45%	5,604,544	11.80%	6,235,834	13.05%	6,449,471	13.26%
Supplies	1,546,825	3.65%	1,881,068	3.96%	2,012,627	4.21%	1,935,916	3.98%
Capital Outlay	205,605	0.48%	805,175	1.69%	524,322	1.10%	601,922	1.24%
Other	1,380,886	3.26%	1,555,770	3.27%	1,626,970	3.40%	1,669,534	3.43%
Total Expenditures	\$42,410,894	100.0%	\$47,508,233	100.0%	\$47,799,911	100.0%	\$48,645,006	100.0%

Reeths-Puffer Schools
Statement of Revenues, Expenditures, and Fund Balance
2023-24 Budget Amendment #1

	2021-22 Audited Final	2022-23 Audited Final	2023-24 Initial Budget June 12, 2023	2023-24 Amendment #1 February 12, 2024
Revenue:				
Local Sources				
Local Revenue				
Property taxes	\$ 2,735,135	\$ 2,893,391	\$ 2,763,867	\$ 3,057,812
Investment earnings	23,310	48,966	40,000	50,000
Athletics	127,109	134,642	114,203	117,623
Charges for services	49,448	18,750	16,500	16,500
Other	19,960	45,537	30,750	57,150
Total Local Sources	\$ 2,954,962	\$ 3,141,286	\$ 2,965,320	\$ 3,299,085
Received from other Districts				
Act 18 and Inter-District	\$ 1,569,501	\$ 1,672,335	\$ 1,265,188	\$ 1,265,188
Medicaid	287,073	310,887	125,000	125,000
Other	7,906	18,368	3,000	3,000
Total Received from Other Districts	\$ 1,864,480	\$ 2,001,590	\$ 1,393,188	\$ 1,393,188
State Sources				
Foundation Allowance	\$ 27,217,708	\$ 28,818,922	\$ 32,698,656	\$ 30,965,360
Grants	7,658,476	12,065,006	8,320,838	10,089,343
Other	104,425	68,744	198,200	198,200
Total State Revenue	\$ 34,980,609	\$ 40,952,672	\$ 41,217,694	\$ 41,252,903
Federal Sources				
Title grants	\$ 2,026,921	\$ 2,975,861	\$ 1,998,684	\$ 1,988,186
IDEA grants	1,406,516	1,503,897	1,725,915	1,643,652
Other	39,235	35,080	29,974	29,974
Total Federal Revenue	\$ 3,472,672	\$ 4,514,838	\$ 3,754,573	\$ 3,661,812
Incoming Transfers & Other Sources				
Prior period adjustments	\$ -	\$ -	\$ -	\$ -
Food Service Indirect	58,745	57,069	60,000	60,000
Other	196,884	85,666	-	-
Total Incoming Transfers & Other Sources	\$ 255,629	\$ 142,735	\$ 60,000	\$ 60,000
Total Revenues	\$ 43,528,351	\$ 50,753,122	\$ 49,390,775	\$ 49,666,988
Expenditures:				
Instruction				
Basic Instruction				
Elementary (111)				
Salaries and wages	\$ 5,509,888	\$ 5,594,574	\$ 5,438,228	\$ 5,438,228
Benefits	4,511,730	5,092,365	5,028,349	5,328,349
Purchased Services	181,533	270,428	252,916	252,916
Supplies	149,619	154,251	241,575	241,575
Capital Outlay	-	165,573	7,050	7,050
Other	3,606	2,391	2,566	2,566
Total Elementary	\$ 10,356,376	\$ 11,279,583	\$ 10,970,684	\$ 11,270,684

	2021-22 Audited Final	2022-23 Audited Final	2023-24 Initial Budget June 12, 2023	2023-24 Amendment #1 February 12, 2024
Middle School (112)				
Salaries and wages	\$ 1,599,740	\$ 1,476,179	\$ 1,970,342	\$ 1,970,342
Benefits	1,168,127	1,782,695	1,503,778	1,585,762
Purchased Services	142,008	100,195	145,469	145,469
Supplies	52,720	66,694	61,912	61,912
Capital Outlay	-	-	-	-
Other	811	1,709	-	-
Total Middle School	\$ 2,963,407	\$ 3,427,471	\$ 3,681,502	\$ 3,763,486
High School (113)				
Salaries and wages	\$ 3,020,604	\$ 3,098,576	\$ 3,614,762	\$ 3,614,762
Benefits	2,403,056	3,255,698	3,042,113	3,242,113
Purchased Services	305,390	396,966	391,179	391,179
Supplies	65,388	108,701	116,636	116,636
Capital Outlay	4,855	2,550	8,283	8,283
Other	225,095	281,059	289,858	332,422
Total High School	\$ 6,024,388	\$ 7,143,551	\$ 7,462,831	\$ 7,705,395
Pre-School (118)				
Salaries and wages		\$ 15,232		
Benefits		8,323		
Purchased Services				
Supplies				
Capital Outlay				
Other				
Total Pre-School		\$ 23,555		
Summer School (119)				
Salaries and wages	\$ 104,180	\$ 86,758	\$ 32,396	\$ 32,396
Benefits	40,398	47,268	17,134	17,134
Purchased Services	53,088	45,164	64,357	64,357
Supplies	11,703	4,328	17,975	17,975
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Summer School	\$ 209,369	\$ 183,518	\$ 131,862	\$ 131,862
Total Basic Instruction	\$ 19,553,540	\$ 22,061,324	\$ 22,246,878	\$ 22,871,426
Added Needs Instruction				
Special Education (122)				
Salaries and wages	\$ 2,368,749	\$ 2,770,901	\$ 2,763,833	\$ 2,752,107
Benefits	1,664,522	1,943,325	1,874,540	1,873,002
Purchased Services	76,538	112,483	74,500	74,500
Supplies	43,484	44,492	120,180	43,469
Capital Outlay	-	-	-	-
Other	795,798	751,300	900,000	900,000
Total Special Education	\$ 4,949,092	\$ 5,622,501	\$ 5,733,053	\$ 5,643,078
Compensatory Education (125)				
Salaries and wages	\$ 240,602	\$ 445,242	\$ 394,944	\$ 394,944
Benefits	186,026	329,033	265,392	265,392

	2021-22 Audited Final	2022-23 Audited Final	2023-24 Initial Budget June 12, 2023	2023-24 Amendment #1 February 12, 2024
Purchased Services	49,286	49,162	71,123	63,760
Supplies	14,694	7,663	10,055	10,055
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Compensatory Education	\$ 490,607	\$ 831,099	\$ 741,514	\$ 734,151
Total Added Needs Instruction	\$ 5,439,699	\$ 6,453,600	\$ 6,474,567	\$ 6,377,229
Support Services				
Pupil Support				
Truancy/Attendance (211)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	75	1	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Truancy/Attendance	\$ 75	\$ 1	\$ -	\$ -
Guidance Services (212)				
Salaries and wages	\$ 596,684	\$ 551,069	\$ 484,289	\$ 484,289
Benefits	458,524	441,599	358,010	358,010
Purchased Services	-	-	-	-
Supplies	-	-	312	312
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Guidance Services	\$ 1,055,208	\$ 992,668	\$ 842,611	\$ 842,611
Health Services (213)				
Salaries and wages	\$ 304,277	\$ 331,258	\$ 297,034	\$ 298,527
Benefits	236,605	267,638	218,871	226,663
Purchased Services	87,952	20,407	70,000	70,000
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Health Services	\$ 628,834	\$ 619,304	\$ 585,905	\$ 595,190
Psychological Services (214)				
Salaries and wages	\$ 118,233	\$ 175,196	\$ 218,374	\$ 218,374
Benefits	82,498	113,826	135,932	135,932
Purchased Services	-	167	2,000	2,000
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Psychological Services	\$ 200,731	\$ 289,190	\$ 356,306	\$ 356,306
Speech Services (215)				
Salaries and wages	\$ 502,161	\$ 515,187	\$ 508,170	\$ 508,170
Benefits	356,963	382,892	354,883	354,883
Purchased Services	620	908	2,256	2,256
Supplies	-	-	1,425	1,425

	2021-22	2022-23	2023-24	2023-24
	Audited Final	Audited Final	Initial Budget	Amendment #1
			June 12, 2023	February 12, 2024
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Speech Services	\$ 859,745	\$ 898,987	\$ 866,734	\$ 866,734
Social Work Services (216)				
Salaries and wages	\$ 599,505	\$ 663,809	\$ 640,223	\$ 640,223
Benefits	474,294	518,817	458,574	458,574
Purchased Services	250	296	1,677	1,677
Supplies	-	-	1,140	1,140
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Social Work Services	\$ 1,074,049	\$ 1,182,922	\$ 1,101,614	\$ 1,101,614
Teacher Consultant (218)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Teacher Consultant	\$ -	\$ -	\$ -	\$ -
Other Pupil Support (219)				
Salaries and wages	\$ 264,851	\$ 246,869	\$ 252,157	\$ 252,157
Benefits	207,498	202,374	200,711	200,711
Purchased Services	3,464	7,009	9,000	9,000
Supplies	-	29	10,000	10,000
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Other Pupil Support	\$ 475,813	\$ 456,281	\$ 471,868	\$ 471,868
Total Pupil Support	\$ 4,294,455	\$ 4,439,352	\$ 4,225,038	\$ 4,234,323
Instructional Staff Support				
Improvement of Instruction (221)				
Salaries and wages	\$ 326,091	\$ 329,923	\$ 351,181	\$ 351,181
Benefits	223,639	229,509	261,133	261,133
Purchased Services	258,764	191,017	116,158	116,158
Supplies	11,248	58,769	6,638	6,638
Capital Outlay	-	-	-	-
Other	8,001	30,203	39,938	39,938
Total Improvement of Instruction	\$ 827,743	\$ 839,421	\$ 775,048	\$ 775,048
Media Services (222)				
Salaries and wages	\$ 128,743	\$ 55,943	\$ 60,248	\$ 60,248
Benefits	73,680	31,768	59,698	59,698
Purchased Services	-	-	3,709	3,709
Supplies	5,774	4,457	4,305	4,305
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Media Services	\$ 208,197	\$ 92,168	\$ 127,960	\$ 127,960

	2021-22 Audited Final	2022-23 Audited Final	2023-24 Initial Budget June 12, 2023	2023-24 Amendment #1 February 12, 2024
Instructional Technology (225)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	6,000	6,000
Supplies	-	165,731	25,000	25,000
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Instructional Technology	\$ -	\$ 165,731	\$ 31,000	\$ 31,000
Direction of Instruction (226)				
Salaries and wages	\$ 337,415	\$ 410,918	\$ 427,610	\$ 427,610
Benefits	279,785	326,240	286,830	286,830
Purchased Services	-	2,055	2,000	2,000
Supplies	241	907	3,121	3,121
Capital Outlay	-	-	-	-
Other	6,757	5,073	1,561	1,561
Total Direction of Instruction	\$ 624,197	\$ 745,192	\$ 721,122	\$ 721,122
Student Assessment (227)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Student Assessment	\$ -	\$ -	\$ -	\$ -
Total Instructional Staff Support	\$ 1,660,138	\$ 1,842,513	\$ 1,655,130	\$ 1,655,130
General Administration				
Board of Education (231)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	58,765	70,048	224,327	224,327
Supplies	535	-	-	-
Capital Outlay	-	-	-	-
Other	17,114	29,525	11,500	11,500
Total Board of Education	\$ 76,414	\$ 99,573	\$ 235,827	\$ 235,827
Executive Administration (232)				
Salaries and wages	\$ 397,945	\$ 408,874	\$ 410,449	\$ 410,449
Benefits	262,798	275,141	274,288	274,288
Purchased Services	21,186	20,843	173,500	173,500
Supplies	2,010	333	650	650
Capital Outlay	-	-	-	-
Other	8,786	4,958	33,000	33,000
Total Executive Administration	\$ 692,726	\$ 710,149	\$ 891,887	\$ 891,887
Total General Administration	\$ 769,140	\$ 809,722	\$ 1,127,714	\$ 1,127,714
School Administration				

	2021-22 Audited Final	2022-23 Audited Final	2023-24 Initial Budget June 12, 2023	2023-24 Amendment #1 February 12, 2024
Principal's Office (241)				
Salaries and wages	\$ 1,301,532	\$ 1,399,303	\$ 1,505,201	\$ 1,505,201
Benefits	1,034,316	1,099,416	1,102,619	1,102,619
Purchased Services	20,137	6,824	45,957	45,957
Supplies	8,334	6,298	8,161	8,161
Capital Outlay	196,884	-	3,900	3,900
Other	12,282	14,344	21,841	21,841
Total Principal's Office	\$ 2,573,484	\$ 2,526,185	\$ 2,687,679	\$ 2,687,679
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	\$ 2,628,484	\$ 2,581,185	\$ 2,742,679	\$ 2,742,679
Business Services				
Fiscal Services (252)				
Salaries and wages	\$ 251,775	\$ 236,311	\$ 239,114	\$ 239,114
Benefits	164,547	165,005	165,052	165,052
Purchased Services	3,720	8,361	12,500	12,500
Supplies	1,390	419	1,000	1,000
Capital Outlay	-	-	-	-
Other	1,952	3,830	1,500	1,500
Total Fiscal Services	\$ 423,383	\$ 413,926	\$ 419,166	\$ 419,166
Internal Services (257)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	(1,351)	6,236	6,000	6,000
Supplies	5,895	7,060	10,000	10,000
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Internal Services	\$ 4,544	\$ 13,296	\$ 16,000	\$ 16,000
Other Business Services (259)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	44,851	48,973	38,000	38,000
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	105,771	156,223	126,000	126,000
Total Other Business Services	\$ 150,622	\$ 205,196	\$ 164,000	\$ 164,000
Total Business Services	\$ 578,549	\$ 632,418	\$ 599,166	\$ 599,166

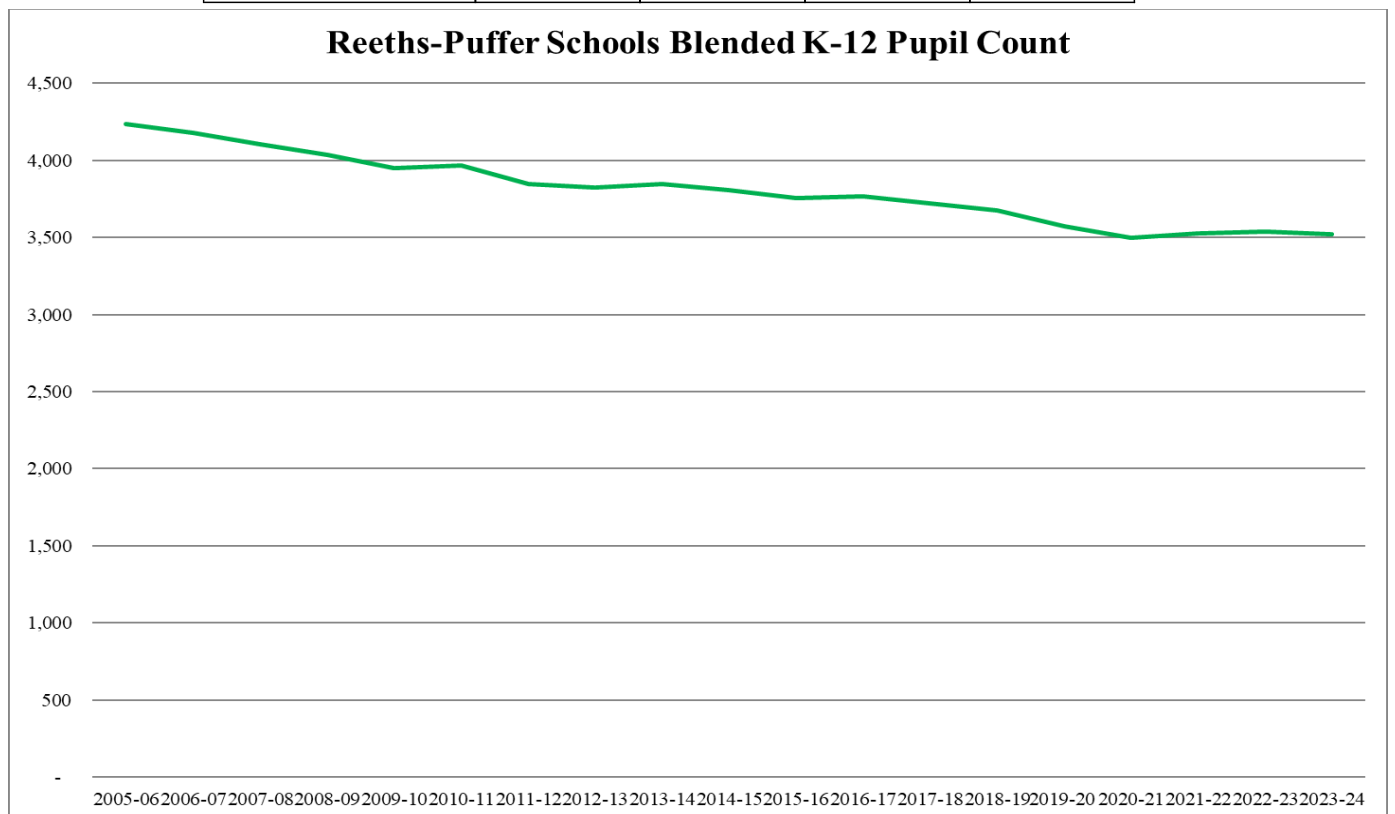
	2021-22 Audited Final	2022-23 Audited Final	2023-24 Initial Budget June 12, 2023	2023-24 Amendment #1 February 12, 2024
Operations & Maintenance				
Operations (261)				
Salaries and wages	\$ 385,502	\$ 402,192	\$ 440,551	\$ 450,551
Benefits	294,787	312,370	339,719	339,719
Purchased Services	1,618,750	1,923,171	2,064,695	2,285,695
Supplies	918,693	974,375	1,080,500	1,080,500
Capital Outlay	126	94,325	167,089	167,089
Other	6,851	7,950	5,200	5,200
Total Operations	\$ 3,224,709	\$ 3,714,383	\$ 4,097,754	\$ 4,328,754
Security Services (266)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	35,500	62,253	43,000	43,000
Supplies	-	2,516	-	-
Capital Outlay	-	542,727	331,000	331,000
Other	-	-	-	-
Total Security Services	\$ 35,500	\$ 607,496	\$ 374,000	\$ 374,000
Total Operations & Maintenance	\$ 3,260,209	\$ 4,321,879	\$ 4,471,754	\$ 4,702,754
Pupil Transportation (271)				
Salaries and wages	\$ 14,942	\$ 15,821	\$ 16,000	\$ 16,000
Benefits	9,134	10,482	9,619	9,619
Purchased Services	1,919,986	1,977,321	2,016,431	2,016,431
Supplies	173,802	184,275	185,500	185,500
Capital Outlay	-	-	-	77,600
Other	-	-	-	-
Total Pupil Transportation	\$ 2,117,864	\$ 2,187,899	\$ 2,227,550	\$ 2,305,150
Central Support				
Communication Services (282)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	17,446	15,422	31,044	31,044
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Communication Services	\$ 17,446	\$ 15,422	\$ 31,044	\$ 31,044
Human Resources (283)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	3,437	2,480	2,300	2,300
Purchased Services	46,567	8,842	27,030	27,030
Supplies	786	699	1,500	1,500
Capital Outlay	-	-	-	-
Other	9,804	9,291	10,000	10,000
Total Human Resources	\$ 60,594	\$ 21,312	\$ 40,830	\$ 40,830
Technology (284)				

	2021-22 Audited Final	2022-23 Audited Final	2023-24 Initial Budget June 12, 2023	2023-24 Amendment #1 February 12, 2024
Salaries and wages	\$ 193,942	\$ 189,166	\$ 187,172	\$ 187,172
Benefits	146,305	142,654	149,722	149,722
Purchased Services	123,462	25,519	92,100	92,100
Supplies	1,191	1,138	405	405
Capital Outlay	3,740	-	7,000	7,000
Other	27,491	18,661	21,500	21,500
Total Technology	\$ 496,131	\$ 377,138	\$ 457,899	\$ 457,899
Other Central Services (289)				
Salaries and wages	\$ 39,248	\$ 50,256	\$ 43,836	\$ 43,836
Benefits	19,099	34,215	32,229	32,229
Purchased Services	5,675	-	1,000	1,000
Supplies	7,762	1,091	6,000	6,000
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Other Central Services	\$ 71,784	\$ 85,562	\$ 83,065	\$ 83,065
Total Central Support	\$ 645,955	\$ 499,434	\$ 612,838	\$ 612,838
Other Support				
Athletics (293)				
Salaries and wages	\$ 424,083	\$ 439,900	\$ 466,232	\$ 466,232
Benefits	232,185	246,800	266,007	266,007
Purchased Services	107,260	122,107	131,621	131,621
Supplies	55,461	43,383	49,425	49,425
Capital Outlay	-	-	-	-
Other	38,621	55,892	45,487	45,487
Total Athletics	\$ 857,610	\$ 908,082	\$ 958,772	\$ 958,772
Other Support Services (299)				
Salaries and wages	\$ 140,002	\$ 256,141	\$ 5,000	\$ 5,000
Benefits	70,451	23,560	2,579	2,579
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Other Support Services	\$ 210,453	\$ 279,701	\$ 7,579	\$ 7,579
Total Athletics & Other Support	\$ 1,068,063	\$ 1,187,783	\$ 966,351	\$ 966,351
Community Services				
Community Services Direction (311)				
Salaries and wages	\$ 13,155	\$ 12,806	\$ 12,500	\$ 12,500
Benefits	6,687	6,826	6,249	6,249
Purchased Services	1,234	906	926	926
Supplies	2,386	-	50	50
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Community Services Direction	\$ 23,462	\$ 20,538	\$ 19,725	\$ 19,725
Community Recreation (321)				

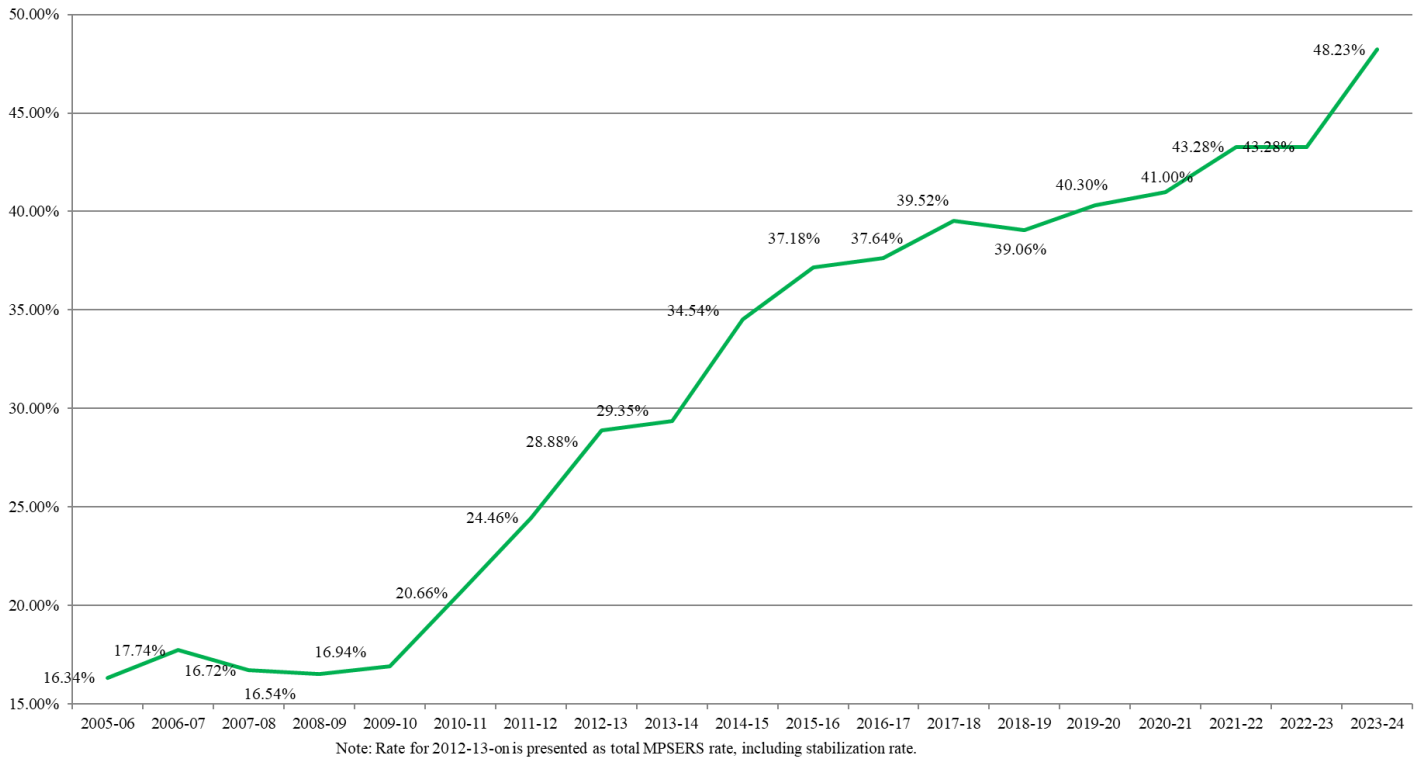
	2021-22 Audited Final	2022-23 Audited Final	2023-24 Initial Budget June 12, 2023	2023-24 Amendment #1 February 12, 2024
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Community Services Direction	\$ -	\$ -	\$ -	\$ -
Community Activities (331)				
Salaries and wages	\$ 37,620	\$ 26,028	\$ 32,448	\$ 32,448
Benefits	18,375	15,102	16,730	16,730
Purchased Services	41,120	51,344	59,859	59,859
Supplies	12,615	40,744	48,662	48,662
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Community Activities	\$ 109,730	\$ 133,218	\$ 157,699	\$ 157,699
Welfare Activities (361)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	500	500	500
Supplies	1,094	2,716	500	500
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Child Care	\$ 1,094	\$ 3,216	\$ 1,000	\$ 1,000
Non-Public (371)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	3,989	4,618	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Non-Public	\$ 3,989	\$ 4,618	\$ -	\$ -
Other (391)				
Salaries and wages	\$ 84,156	\$ 87,522	\$ 87,522	\$ 87,522
Benefits	60,221	63,270	67,280	67,280
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Other Community Services (391)	\$ 144,377	\$ 150,792	\$ 154,802	\$ 154,802
Total Community Services	\$ 282,652	\$ 307,764	\$ 333,226	\$ 333,226
Interfund & Other Financing Uses				
Payments to Other Gov. Agencies (410's)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-

	2021-22 Audited Final	2022-23 Audited Final	2023-24 Initial Budget June 12, 2023	2023-24 Amendment #1 February 12, 2024
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	4,533	4,533
Total Payments to Other Gov't Entities	\$ -	\$ -	\$ 4,533	\$ 4,533
Site & Building Improvements (450's)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Total Site & Building Improvements	\$ -	\$ -	\$ -	\$ -
Debt Services (510's)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	38,960	96,174	39,300	39,300
Total Debt Service	\$ 38,960	\$ 96,174	\$ 39,300	\$ 39,300
Operating Transfers Out (600's)				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	73,186	87,186	73,186	73,186
Total Operating Transfers Out	\$ 73,186	\$ 87,186	\$ 73,186	\$ 73,186
Total Interfund & Other Financing Uses	\$ 112,146	\$ 183,360	\$ 117,019	\$ 117,019
Total Expenditures	\$ 42,410,894	\$ 47,508,233	\$ 47,799,911	\$ 48,645,006
Projected surplus (deficit)	\$ 1,117,456	\$ 3,244,889	\$ 1,590,864	\$ 1,021,982

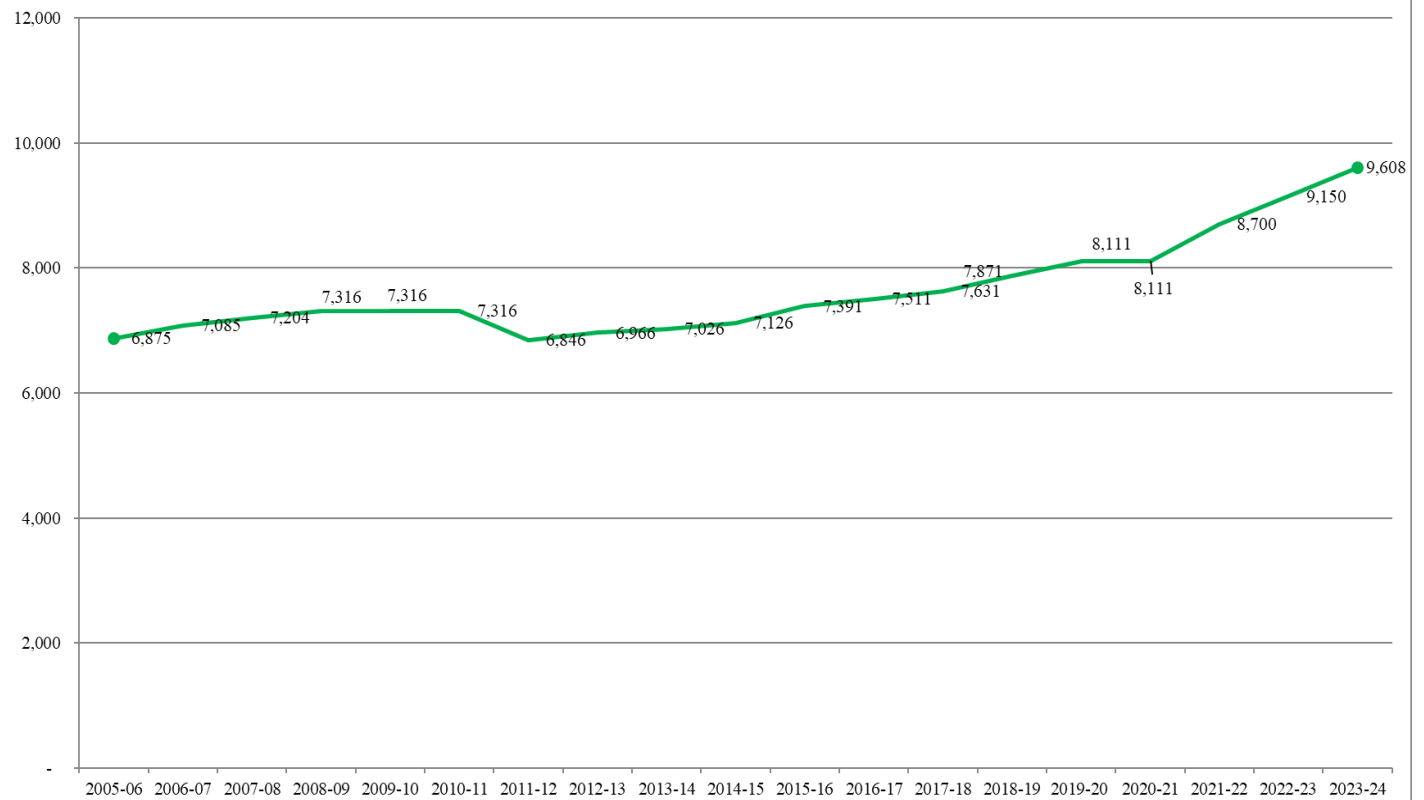
Reeths-Puffer Schools Historical Pupil Count				
School Year	K-12 only	Alternative Ed	Shared Time*	Total Pupil Count
2005-06	4,238			4,238
2006-07	4,181			4,181
2007-08	4,106			4,106
2008-09	4,036			4,036
2009-10	3,949			3,949
2010-11	3,965			3,965
2011-12	3,849			3,849
2012-13	3,822			3,822
2013-14	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
2022-23	3,537	30	-	3,567
2023-24	3,522	33	-	3,555



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	13.7%
2022-23	19.1%
2023-24 Initial	22.3%
2023-24 Amendment 1	20.7%

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 use, 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.