Reeths-Puffer Schools

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

2025-26 Budget Amendment #1
General Fund

Monday, December 15, 2025
(Discussion and Board Adoption)

R-P ESB BOARD ROOM

Reeths-Puffer Schools

Initial Budget

2025-26 Fiscal Year

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Board of Education

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Vice President

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Austin Aamodt
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Pam Turner
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Corey Johnson
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 December 15, 2025, and will serve as our first recommended budget amendment for the 2025-26 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

2025-26 General Fund Budget Amendment #1:
This comparative worksheet and budget resolution proved the first recommended budget update for the 2025-26 fiscal year. This budget is based upon certain assumptions as well as updated factors since the budget was adopted in June, 2025 at the annual budget hearing. The updated assumptions for the 2025-26 budget are:

- Pupil Count – total pupil count of 3,352 for 2025-26. There are several components to this:
    - Traditional K-12 count – K-12 student count of 3,321 which is a decrease of 80 pupils from the spring 2025 count.
    - Alternative education student count of 31 students which is down from the 2024-25 count.

- State Aid Revenue – the per-pupil foundation allowance of $10,050 which is an increase of $242 from the original budget of $9,808. Other key assumptions for state revenue include:
    - Section 31a At-Risk – flat amount. We will update this during the next amendment. 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, close to the same from the 2024-25 fiscal year.
    - Section 147 pension funding of over $4.7 million – more detail below in the "MPSERS" section. Section 61d CTE pupil incentive funding – approximately $6,600.
    - Special Education expenditure reimbursement – the state has kept the reimbursement amount the same for the 2025-26 school year.

- MPSERS pension expenditures and state funding assumptions include:
    - The base pension rate has remained at the original projected 44.93% and defined contribution costs are expected to continue to increase as new employees participate in new plans implemented over the past several years.

- Grant Revenue Assumptions:
    - Title I-A – The projected grant budget for 2025-26 is approximately $330,000. We are still waiting for our final allocation and will be updated in additional amendment.
    - Title II-A – The projected grant budget for 2025-26 is approximately $73,000. We will update our final allocation during next amendment.
    - Title III – The updated 2025-26 grant allocation is approximately $1,100.
    - Title IV – The 2025-26 grant allocation is approximately $25,000.
    - Indian Ed – This grant is expected to continue with an approximate allocation of $20,000. This grant will continue to provide supplemental tutoring services to students.
    - IDEA –The projected revenue available among the three IDEA grants is approximately $1,700,000.

- Staffing and compensation – employee wages and benefits account for 80.00% of the budget amendment 2025-26 budget.

- Updated allocations for other major contracts, and district and operational needs, have resulted in changes as compared to the original 2025-26 allocations.

This proposed budget factors all assumptions above and includes total revenue of approximately $47.3 million in revenue and $48.2 million in expenditures, for a projected spending deficit of $876,191. The beginning fund balance for 2025-26 is approximately $12.6 million, or 26.3% of 2024-25 expenditures, and this amended budget will leave a fund balance of approximately $11.7 million at the conclusion of the year, or 24.3% of projected 2025-26 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 2024-25 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
2025-26 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, 2026, 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, 2026 is:

Revenue:	
Local Revenue	
Local Sources	$ 3,646,273
Received from Other Districts	1,393,188
State Sources	39,937,159
Federal Sources	2,302,348
Incoming Transfers & Other Transactions	60,000
Total Revenue	47,338,968
Estimated Fund Balance available, July 1	12,600,250
Total Available Funds	$ 59,939,218

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	$ 23,171,581
Added Needs	6,371,754
Support Services	
Pupil	4,051,568
Instructional Staff	1,550,480
General Adminstration	1,127,714
School Administration	2,709,362
Business Services	641,352
Operations & Maintenance	4,214,363
Pupil Transportation	2,266,150
Central	694,238
Athletics	958,772
Other Support Services	7,579
Community Services	333,226
Outgoing Transfers & Other	117,019
Total Appropriated	$ 48,215,159

Reeths-Puffer Schools
Statement of Revenues, Expenditures, and Other Changes in Fund Balance
2025-26 Budget Amendment #1

	2023-24 Amendment #2 June 17, 2024	2024-25 Initial Budget June 17, 2024	2024-25 Amendment #1 February 10, 2025	2024-25 Amendment #2 June 16, 2025	2025-26 Initial Budget June 16, 2025	2025-26 Amendment #1 December 15, 2025
Revenue:						
Local Sources						
Local Revenue	$ 3,153,635	$ 3,299,085	$ 3,569,537	$ 3,549,537	$ 3,646,273	$ 3,646,273
Received from other Districts	1,581,089	1,393,188	1,393,188	1,393,188	1,393,188	1,393,188
State Sources	42,560,794	41,659,740	39,776,584	39,776,584	39,669,983	39,937,159
Federal Sources	3,979,964	2,302,348	2,302,348	2,302,348	2,302,348	2,302,348
Incoming Transfers & Other Sources	60,000	60,000	60,000	60,000	60,000	60,000
Total Revenues	$ 51,335,482	$ 48,714,361	$ 47,101,657	$ 47,081,657	$ 47,071,792	$ 47,338,968
Expenditures:						
Instruction						
Basic Instruction	$ 22,298,048	$ 23,728,537	$ 22,503,537	$ 22,503,537	$ 23,003,581	$ 23,171,581
Added Needs Instruction	6,808,349	6,439,754	6,361,754	6,361,754	6,361,754	6,371,754
Support Services						
Pupil Support	4,100,282	3,941,607	3,941,607	3,941,607	3,941,607	4,051,568
Instructional Staff Support	1,759,440	1,596,333	1,550,480	1,550,480	1,550,480	1,550,480
General Administration	1,001,077	1,126,138	1,127,714	1,127,714	1,127,714	1,127,714
School Administration	2,741,179	2,692,106	2,709,362	2,709,362	2,709,362	2,709,362
Business Services	607,452	595,402	599,166	641,352	641,352	641,352
Operations & Maintenance	4,763,440	4,635,754	4,854,754	4,754,363	4,214,363	4,214,363
Pupil Transportation	2,381,500	2,266,150	2,266,150	2,266,150	2,266,150	2,266,150
Central Support (Tech, HR)	612,838	612,838	612,838	694,238	694,238	694,238
Athletics	1,059,775	958,772	958,772	958,772	958,772	958,772
Other Support Services	7,579	287,273	7,579	7,579	7,579	7,579
Community Services	333,226	333,226	333,226	333,226	333,226	333,226
Interfund & Other Financing Uses	1,243,833	117,019	117,019	117,019	117,019	117,019
Total Expenditures	$ 49,718,019	$ 49,330,910	$ 47,943,959	$ 47,967,154	$ 47,927,198	$ 48,215,159
Projected surplus (deficit)	$ 1,617,463	$ (616,549)	$ (842,302)	$ (885,497)	$ (855,406)	$ (876,191)
Fund Balance, July 1	$ 10,645,710	$ 12,263,173	$ 12,263,173	$ 12,263,173	$ 11,377,677	$ 12,600,250
Fund Balance, June 30	$ 12,263,173	$ 11,646,625	$ 11,420,872	$ 11,377,677	$ 10,522,271	$ 11,724,059
Percentage of Annual Expenditures	24.7%	23.6%	23.8%	23.7%	22.0%	24.3%

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 December 15, 2025.

Supporting financial information:

Reeths-Puffer Schools
Statement of Revenues, Expenditures, and Other Changes in Fund Balance
2025-26 Budget Amendment #1

	2024-25 Initial Budget June 17, 2024		2024-25 Amendment #1 February 10, 2025		2024-25 Amendment #2 June 16, 2025		2025-26 Initial Budget June 16, 2025		2025-26 Amendment #1 December 15, 2025	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Revenue:										
Local Sources										
Local Revenue	$ 3,299,085	6.8%	$ 3,569,537	7.6%	$ 3,549,537	7.5%	$ 3,646,273	7.7%	$ 3,646,273	7.7%
Received from other Districts	1,393,188	2.9%	1,393,188	3.0%	1,393,188	3.0%	1,393,188	3.0%	1,393,188	2.9%
State Sources	41,659,740	85.5%	39,776,584	84.4%	39,776,584	84.5%	39,669,983	84.3%	39,937,159	84.4%
Federal Sources	2,302,348	4.7%	2,302,348	4.9%	2,302,348	4.9%	2,302,348	4.9%	2,302,348	4.9%
Incoming Transfers & Other Sources	60,000	0.1%	60,000	0.1%	60,000	0.1%	60,000	0.1%	60,000	0.1%
Total Revenues	$48,714,361	100.0%	$47,101,657	100.0%	$47,081,657	100.0%	$47,071,792	100.0%	$47,338,968	100.0%
Expenditures:										
Instruction										
Basic Instruction	$23,728,537	48.1%	$22,503,537	46.9%	$22,503,537	46.9%	$23,003,581	48.0%	$23,171,581	48.1%
ADCed Needs Instruction	6,439,754	13.1%	6,361,754	13.3%	6,361,754	13.3%	6,361,754	13.3%	6,371,754	13.2%
Support Services	-		-		-		-		-	
Pupil Support	3,941,607	8.0%	3,941,607	8.2%	3,941,607	8.2%	3,941,607	8.2%	4,051,568	8.4%
Instructional Staff Support	1,596,333	3.2%	1,550,480	3.2%	1,550,480	3.2%	1,550,480	3.2%	1,550,480	3.2%
General Administration	1,126,138	2.3%	1,127,714	2.4%	1,127,714	2.4%	1,127,714	2.4%	1,127,714	2.3%
School Administration	2,692,106	5.5%	2,709,362	5.7%	2,709,362	5.6%	2,709,362	5.7%	2,709,362	5.6%
Business Services	595,402	1.2%	599,166	1.2%	641,352	1.3%	641,352	1.3%	641,352	1.3%
Operations & Maintenance	4,635,754	9.4%	4,854,754	10.1%	4,754,363	9.9%	4,214,363	8.8%	4,214,363	8.7%
Pupil Transportation	2,266,150	4.6%	2,266,150	4.7%	2,266,150	4.7%	2,266,150	4.7%	2,266,150	4.7%
Central Support (Tech, HR)	612,838	1.2%	612,838	1.3%	694,238	1.4%	694,238	1.4%	694,238	1.4%
Athletics	958,772	1.9%	958,772	2.0%	958,772	2.0%	958,772	2.0%	958,772	2.0%
Other Support Services	287,273	0.6%	7,579	0.0%	7,579	0.0%	7,579	0.0%	7,579	0.0%
Community Services	333,226	0.7%	333,226	0.7%	333,226	0.7%	333,226	0.7%	333,226	0.7%
Interfund & Other Financing Uses	117,019	0.2%	117,019	0.2%	117,019	0.2%	117,019	0.2%	117,019	0.2%
Total Expenditures	$49,330,910	100.0%	$47,943,959	100.0%	$47,967,154	100.0%	$47,927,198	100.0%	$48,215,159	100.0%
Projected surplus (deficit)	$ (616,549)	-1.2%	$ (842,302)	-1.8%	$ (885,497)	-1.8%	$ (855,406)	-1.8%	$ (876,191)	-1.8%
Fund Balance, July 1	$12,263,173	24.8%	$12,263,173	25.5%	$12,263,173	25.5%	$11,377,677	23.6%	$12,600,250	26.0%
Fund Balance, June 30	$11,646,625	23.6%	$11,420,872	23.8%	$11,377,677	23.7%	$10,522,271	22.0%	$11,724,059	24.3%

Expenditures by Object Category:	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Salaries and wages	$22,378,887	45.36%	$20,824,486	43.44%	$20,942,381	43.66%	$20,942,381	43.70%	$21,062,342	43.68%
Benefits	16,926,405	34.31%	16,902,852	35.26%	16,927,152	35.29%	17,427,196	36.36%	17,427,196	36.14%
Purchased Services	5,852,223	11.86%	5,967,223	12.45%	6,042,223	12.60%	5,792,223	12.09%	5,960,223	12.36%
Supplies	1,901,938	3.86%	1,977,941	4.13%	2,114,941	4.41%	1,824,941	3.81%	1,824,941	3.78%
Capital Outlay	601,922	1.22%	601,922	1.26%	270,922	0.56%	270,922	0.57%	270,922	0.56%
Other	1,669,534	3.38%	1,669,534	3.48%	1,669,534	3.48%	1,669,534	3.48%	1,669,534	3.46%
Total Expenditures	**$49,330,910**	**100.0%**	**$47,943,959**	**100.0%**	**$47,967,154**	**100.0%**	**$47,927,198**	**100.0%**	**$48,215,159**	**100.0%**

Reeths-Puffer Schools
Statement of Revenues, Expenditures, and Fund Balance
2025-26 Budget Amendment #1

	2023-24 Amendment #2 June 17, 2024	2024-25 Initial Budget June 17, 2024	2024-25 Amendment #1 February 10, 2025	2024-25 Amendment #2 June 16, 2025	2025-26 Initial Budget June 16, 2025	2025-26 Amendment #1 December 15, 2025
Revenue:						
Local Sources						
Local Revenue						
Property taxes	$ 2,907,645	$ 3,057,812	$ 3,328,264	$ 3,328,264	$ 3,425,000	$ 3,425,000
Investment earnings	59,000	50,000	50,000	30,000	30,000	30,000
Athletics	108,645	117,623	117,623	117,623	117,623	117,623
Charges for services	18,675	16,500	16,500	16,500	16,500	16,500
Other	59,670	57,150	57,150	57,150	57,150	57,150
Total Local Sources	$ 3,153,635	$ 3,299,085	$ 3,569,537	$ 3,549,537	$ 3,646,273	$ 3,646,273
Received from other Districts						
Act 18 and Inter-District	$ 1,265,188	$ 1,265,188	$ 1,265,188	$ 1,265,188	$ 1,265,188	$ 1,265,188
Medicaid	312,901	125,000	125,000	125,000	125,000	125,000
Other	3,000	3,000	3,000	3,000	3,000	3,000
Total Received from Other Districts	$ 1,581,089	$ 1,393,188	$ 1,393,188	$ 1,393,188	$ 1,393,188	$ 1,393,188
State Sources						
Foundation Allowance	$ 31,108,901	$ 33,398,274	$ 30,032,434	$ 30,032,434	$ 29,925,833	$ 28,975,572
Grants	11,253,693	8,261,466	9,545,950	9,545,950	9,545,950	10,763,387
Other	198,200	-	198,200	198,200	198,200	198,200
Total State Revenue	$ 42,560,794	$ 41,659,740	$ 39,776,584	$ 39,776,584	$ 39,669,983	$ 39,937,159
Federal Sources						
Title grants	$ 2,441,083	$ 628,722	$ 628,722	$ 628,722	$ 628,722	$ 628,722
IDEA grants	1,503,307	1,643,652	1,643,652	1,643,652	1,643,652	1,643,652
Other	35,574	29,974	29,974	29,974	29,974	29,974
Total Federal Revenue	$ 3,979,964	$ 2,302,348	$ 2,302,348	$ 2,302,348	$ 2,302,348	$ 2,302,348
Incoming Transfers & Other Sources						
Prior period adjustments	$ -	$ -	$ -	$ -	$ -	$ -
Food Service Indirect	60,000	60,000	60,000	60,000	60,000	60,000
Other	-	-	-	-	-	-
Total Incoming Transfers & Other Sources	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000
Total Revenues	**$ 51,335,482**	**$ 48,714,361**	**$ 47,101,657**	**$ 47,081,657**	**$ 47,071,792**	**$ 47,338,968**
Expenditures:						
Instruction						
Basic Instruction						
Elementary (111)						
Salaries and wages	$ 6,099,574	$ 5,913,228	$ 5,438,228	$ 5,438,228	$ 5,438,228	$ 5,438,228
Benefits	5,033,733	5,328,349	5,328,349	5,328,349	5,328,349	5,328,349
Purchased Services	363,516	128,325	128,325	128,325	128,325	128,325
Supplies	126,575	241,575	241,575	241,575	241,575	241,575
Capital Outlay	7,050	7,050	7,050	7,050	7,050	7,050
Other	2,566	2,566	2,566	2,566	2,566	2,566
Total Elementary	$ 11,633,014	$ 11,621,093	$ 11,146,093	$ 11,146,093	$ 11,146,093	$ 11,146,093
Middle School (112)						
Salaries and wages	$ 1,702,930	$ 2,445,342	$ 1,970,342	$ 1,970,342	$ 1,970,342	$ 1,970,342
Benefits	1,503,778	1,585,762	1,585,762	1,585,762	1,585,762	1,585,762
Purchased Services	145,469	45,469	45,469	45,469	45,469	45,469
Supplies	61,912	54,412	54,412	54,412	54,412	54,412
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Middle School	$ 3,414,090	$ 4,130,986	$ 3,655,986	$ 3,655,986	$ 3,655,986	$ 3,655,986
High School (113)						
Salaries and wages	$ 3,210,152	$ 4,089,762	$ 3,814,762	$ 3,814,762	$ 3,814,762	$ 3,814,762
Benefits	3,042,631	3,242,113	3,242,113	3,242,113	3,742,157	3,742,157
Purchased Services	426,179	191,179	191,179	191,179	191,179	359,179
Supplies	116,636	109,136	109,136	109,136	109,136	109,136
Capital Outlay	8,283	8,283	8,283	8,283	8,283	8,283
Other	289,858	332,422	332,422	332,422	332,422	332,422
Total High School	$ 7,093,739	$ 7,972,895	$ 7,697,895	$ 7,697,895	$ 8,197,939	$ 8,365,939

	2023-24 Amendment #2 June 17, 2024	2024-25 Initial Budget June 17, 2024	2024-25 Amendment #1 February 10, 2025	2024-25 Amendment #2 June 16, 2025	2025-26 Initial Budget June 16, 2025	2025-26 Amendment #1 December 15, 2025
Pre-School (118)						
Salaries and wages						
Benefits						
Purchased Services						
Supplies						
Capital Outlay						
Other						
Total Pre-School						
Summer School (119)						
Salaries and wages	$ 57,740	$ 2,340	$ 2,340	$ 2,340	$ 2,340	$ 2,340
Benefits	17,134	1,124	1,124	1,124	1,124	1,124
Purchased Services	64,357	100	100	100	100	100
Supplies	17,975	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Summer School	$ 157,206	$ 3,564	$ 3,564	$ 3,564	$ 3,564	$ 3,564
Total Basic Instruction	$ 22,298,048	$ 23,728,537	$ 22,503,537	$ 22,503,537	$ 23,003,581	$ 23,171,581
Added Needs Instruction						
Special Education (122)						
Salaries and wages	$ 3,105,084	$ 2,824,082	$ 2,746,082	$ 2,746,082	$ 2,746,082	$ 2,756,082
Benefits	1,873,002	1,869,952	1,869,952	1,869,952	1,869,952	1,869,952
Purchased Services	107,300	74,500	74,500	74,500	74,500	74,500
Supplies	43,469	43,469	43,469	43,469	43,469	43,469
Capital Outlay	-	-	-	-	-	-
Other	900,000	900,000	900,000	900,000	900,000	900,000
Total Special Education	$ 6,028,855	$ 5,712,003	$ 5,634,003	$ 5,634,003	$ 5,634,003	$ 5,644,003
Compensatory Education (125)						
Salaries and wages	$ 397,924	$ 394,944	$ 394,944	$ 394,944	$ 394,944	$ 394,944
Benefits	265,392	265,392	265,392	265,392	265,392	265,392
Purchased Services	106,123	57,360	57,360	57,360	57,360	57,360
Supplies	10,055	10,055	10,055	10,055	10,055	10,055
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Compensatory Education	$ 779,494	$ 727,751	$ 727,751	$ 727,751	$ 727,751	$ 727,751
Total Added Needs Instruction	$ 6,808,349	$ 6,439,754	$ 6,361,754	$ 6,361,754	$ 6,361,754	$ 6,371,754
Support Services						
Pupil Support						
Truancy/Attendance (211)						
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Truancy/Attendance	$ -	$ -	$ -	$ -	$ -	$ -
Guidance Services (212)						
Salaries and wages	$ 484,289	$ 484,289	$ 484,289	$ 484,289	$ 484,289	$ 484,289
Benefits	343,010	358,010	358,010	358,010	358,010	358,010
Purchased Services	-	-	-	-	-	-
Supplies	312	312	312	312	312	312
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Guidance Services	$ 827,611	$ 842,611	$ 842,611	$ 842,611	$ 842,611	$ 842,611
Health Services (213)						
Salaries and wages	$ 297,034	$ 298,527	$ 298,527	$ 298,527	$ 298,527	$ 408,488
Benefits	218,871	226,663	226,663	226,663	226,663	226,663
Purchased Services	70,000	70,000	70,000	70,000	70,000	70,000
Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-

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Total Health Services	$ 585,905	$ 595,190	$ 595,190	$ 595,190	$ 595,190	$ 705,151
Psychological Services (214)						
Salaries and wages	$ 218,374	$ 218,374	$ 218,374	$ 218,374	$ 218,374	$ 218,374
Benefits	135,932	135,932	135,932	135,932	135,932	135,932
Purchased Services	2,000	2,000	2,000	2,000	2,000	2,000
Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Psychological Services	$ 356,306	$ 356,306	$ 356,306	$ 356,306	$ 356,306	$ 356,306
Speech Services (215)						
Salaries and wages	$ 508,170	$ 508,170	$ 508,170	$ 508,170	$ 508,170	$ 508,170
Benefits	354,883	354,883	354,883	354,883	354,883	354,883
Purchased Services	2,256	2,256	2,256	2,256	2,256	2,256
Supplies	1,425	1,425	1,425	1,425	1,425	1,425
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Speech Services	$ 866,734	$ 866,734	$ 866,734	$ 866,734	$ 866,734	$ 866,734
Social Work Services (216)						
Salaries and wages	$ 503,097	$ 544,063	$ 544,063	$ 544,063	$ 544,063	$ 544,063
Benefits	458,574	386,866	386,866	386,866	386,866	386,866
Purchased Services	29,047	1,677	1,677	1,677	1,677	1,677
Supplies	1,140	1,140	1,140	1,140	1,140	1,140
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Social Work Services	$ 991,858	$ 933,746	$ 933,746	$ 933,746	$ 933,746	$ 933,746
Teacher Consultant (218)						
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Teacher Consultant	$ -	$ -	$ -	$ -	$ -	$ -
Other Pupil Support (219)						
Salaries and wages	$ 252,157	$ 184,557	$ 184,557	$ 184,557	$ 184,557	$ 184,557
Benefits	200,711	143,463	143,463	143,463	143,463	143,463
Purchased Services	9,000	9,000	9,000	9,000	9,000	9,000
Supplies	10,000	10,000	10,000	10,000	10,000	10,000
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Other Pupil Support	$ 471,868	$ 347,020	$ 347,020	$ 347,020	$ 347,020	$ 347,020
Total Pupil Support	$ 4,100,282	$ 3,941,607	$ 3,941,607	$ 3,941,607	$ 3,941,607	$ 4,051,568
Instructional Staff Support						
Improvement of Instruction (221)						
Salaries and wages	$ 351,181	$ 298,081	$ 298,081	$ 298,081	$ 298,081	$ 298,081
Benefits	261,133	234,583	234,583	234,583	234,583	234,583
Purchased Services	146,958	140,158	116,158	116,158	116,158	116,158
Supplies	6,638	6,638	6,638	6,638	6,638	6,638
Capital Outlay	-	-	-	-	-	-
Other	39,938	39,938	39,938	39,938	39,938	39,938
Total Improvement of Instruction	$ 805,848	$ 719,398	$ 695,398	$ 695,398	$ 695,398	$ 695,398
Media Services (222)						
Salaries and wages	$ 60,248	$ 60,248	$ 60,248	$ 60,248	$ 60,248	$ 60,248
Benefits	59,698	59,698	59,698	59,698	59,698	59,698
Purchased Services	3,709	3,709	3,709	3,709	3,709	3,709
Supplies	4,305	4,305	4,305	4,305	4,305	4,305
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Media Services	$ 127,960	$ 127,960	$ 127,960	$ 127,960	$ 127,960	$ 127,960
Instructional Technology (225)						
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -

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Benefits	-	-	-	-	-	-
Purchased Services	6,000	6,000	6,000	6,000	6,000	6,000
Supplies	98,010	23,997	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Instructional Technology	$ 104,010	$ 29,997	$ 6,000	$ 6,000	$ 6,000	$ 6,000
Direction of Instruction (226)						
Salaries and wages	$ 427,610	$ 425,466	$ 427,610	$ 427,610	$ 427,610	$ 427,610
Benefits	287,330	286,830	286,830	286,830	286,830	286,830
Purchased Services	2,000	2,000	2,000	2,000	2,000	2,000
Supplies	3,121	3,121	3,121	3,121	3,121	3,121
Capital Outlay	-	-	-	-	-	-
Other	1,561	1,561	1,561	1,561	1,561	1,561
Total Direction of Instruction	$ 721,622	$ 718,978	$ 721,122	$ 721,122	$ 721,122	$ 721,122
Student Assessment (227)						
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Student Assessment	$ -	$ -	$ -	$ -	$ -	$ -
Total Instructional Staff Support	$ 1,759,440	$ 1,596,333	$ 1,550,480	$ 1,550,480	$ 1,550,480	$ 1,550,480
General Administration						
Board of Education (231)						
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Purchased Services	240,440	224,327	224,327	224,327	224,327	224,327
Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other	11,500	11,500	11,500	11,500	11,500	11,500
Total Board of Education	$ 251,940	$ 235,827	$ 235,827	$ 235,827	$ 235,827	$ 235,827
Executive Administration (232)						
Salaries and wages	$ 410,449	$ 408,873	$ 410,449	$ 410,449	$ 410,449	$ 410,449
Benefits	274,288	274,288	274,288	274,288	274,288	274,288
Purchased Services	53,500	173,500	173,500	173,500	173,500	173,500
Supplies	1,400	650	650	650	650	650
Capital Outlay	-	-	-	-	-	-
Other	9,500	33,000	33,000	33,000	33,000	33,000
Total Executive Administration	$ 749,137	$ 890,311	$ 891,887	$ 891,887	$ 891,887	$ 891,887
Total General Administration	$ 1,001,077	$ 1,126,138	$ 1,127,714	$ 1,127,714	$ 1,127,714	$ 1,127,714
School Administration						
Principal's Office (241)						
Salaries and wages	$ 1,505,201	$ 1,465,789	$ 1,483,045	$ 1,483,045	$ 1,483,045	$ 1,483,045
Benefits	1,101,119	1,091,458	1,091,458	1,091,458	1,091,458	1,091,458
Purchased Services	45,957	45,957	45,957	45,957	45,957	45,957
Supplies	8,161	8,161	8,161	8,161	8,161	8,161
Capital Outlay	3,900	3,900	3,900	3,900	3,900	3,900
Other	21,841	21,841	21,841	21,841	21,841	21,841
Total Principal's Office	$ 2,686,179	$ 2,637,106	$ 2,654,362	$ 2,654,362	$ 2,654,362	$ 2,654,362
Other School Administration (249)						
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Purchased Services	55,000	55,000	55,000	55,000	55,000	55,000
Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Other School Administration	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000
Total School Administration	$ 2,741,179	$ 2,692,106	$ 2,709,362	$ 2,709,362	$ 2,709,362	$ 2,709,362

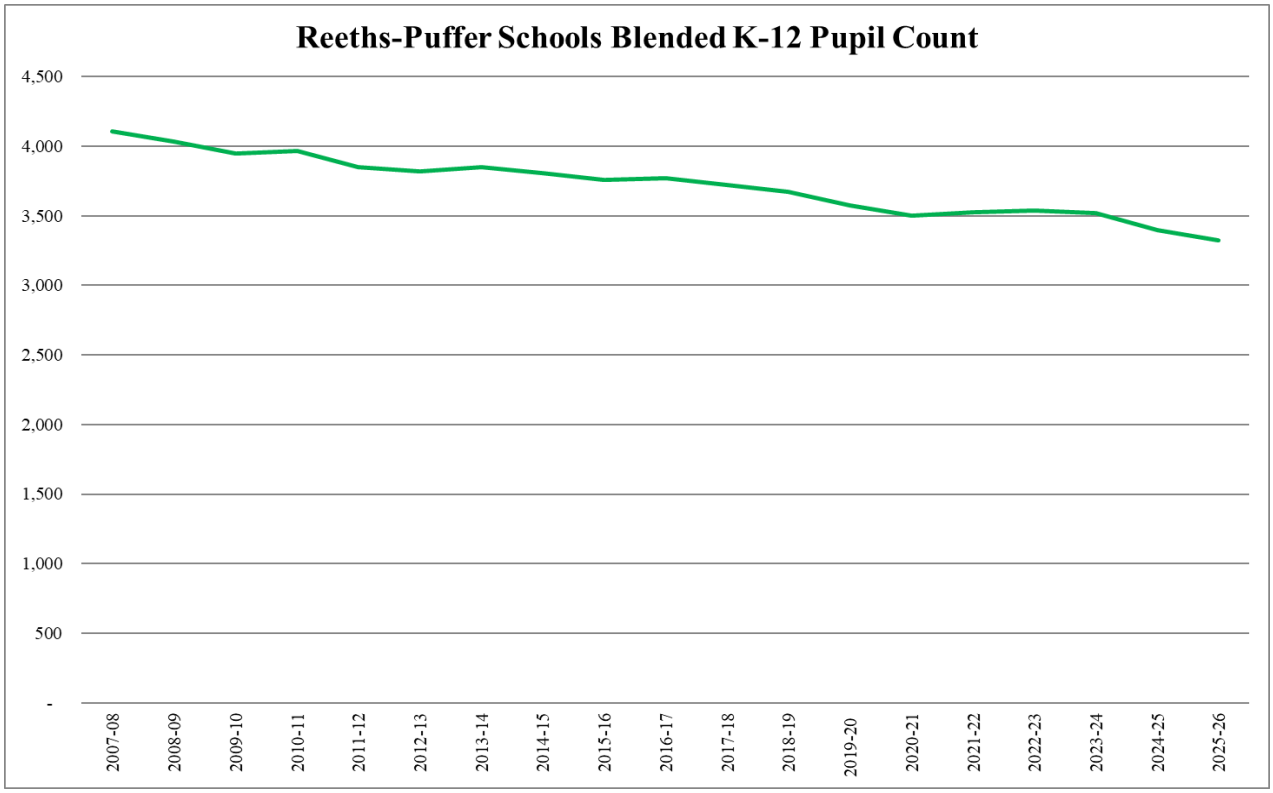
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Business Services						
Fiscal Services (252)						
Salaries and wages	$ 244,900	$ 235,350	$ 239,114	$ 273,000	$ 273,000	$ 273,000
Benefits	167,552	165,052	165,052	173,352	173,352	173,352
Purchased Services	12,500	12,500	12,500	12,500	12,500	12,500
Supplies	1,000	1,000	1,000	1,000	1,000	1,000
Capital Outlay	-	-	-	-	-	-
Other	1,500	1,500	1,500	1,500	1,500	1,500
Total Fiscal Services	$ 427,452	$ 415,402	$ 419,166	$ 461,352	$ 461,352	$ 461,352
Internal Services (257)						
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Purchased Services	6,000	6,000	6,000	6,000	6,000	6,000
Supplies	10,000	10,000	10,000	10,000	10,000	10,000
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Internal Services	$ 16,000	$ 16,000	$ 16,000	$ 16,000	$ 16,000	$ 16,000
Other Business Services (259)						
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Purchased Services	38,000	38,000	38,000	38,000	38,000	38,000
Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other	126,000	126,000	126,000	126,000	126,000	126,000
Total Other Business Services	$ 164,000	$ 164,000	$ 164,000	$ 164,000	$ 164,000	$ 164,000
Total Business Services	$ 607,452	$ 595,402	$ 599,166	$ 641,352	$ 641,352	$ 641,352
Operations & Maintenance						
Operations (261)						
Salaries and wages	$ 450,551	$ 470,551	$ 450,551	$ 453,160	$ 453,160	$ 453,160
Benefits	339,719	339,719	339,719	355,719	355,719	355,719
Purchased Services	2,100,089	2,198,695	2,337,695	2,412,695	2,162,695	2,162,695
Supplies	1,240,500	1,080,500	1,180,500	1,317,500	1,027,500	1,027,500
Capital Outlay	12,500	167,089	167,089	167,089	167,089	167,089
Other	5,200	5,200	5,200	5,200	5,200	5,200
Total Operations	$ 4,148,559	$ 4,261,754	$ 4,480,754	$ 4,711,363	$ 4,171,363	$ 4,171,363
Security Services (266)						
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Purchased Services	44,000	43,000	43,000	43,000	43,000	43,000
Supplies	-	-	-	-	-	-
Capital Outlay	570,881	331,000	331,000	-	-	-
Other	-	-	-	-	-	-
Total Security Services	$ 614,881	$ 374,000	$ 374,000	$ 43,000	$ 43,000	$ 43,000
Total Operations & Maintenance	$ 4,763,440	$ 4,635,754	$ 4,854,754	$ 4,754,363	$ 4,214,363	$ 4,214,363
Pupil Transportation (271)						
Salaries and wages	$ 16,000	$ 16,000	$ 16,000	$ 16,000	$ 16,000	$ 16,000
Benefits	9,619	9,619	9,619	9,619	9,619	9,619
Purchased Services	2,016,431	1,977,431	1,977,431	1,977,431	1,977,431	1,977,431
Supplies	185,500	185,500	185,500	185,500	185,500	185,500
Capital Outlay	153,950	77,600	77,600	77,600	77,600	77,600
Other	-	-	-	-	-	-
Total Pupil Transportation	$ 2,381,500	$ 2,266,150	$ 2,266,150	$ 2,266,150	$ 2,266,150	$ 2,266,150
Central Support						
Communication Services (282)						
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Purchased Services	31,044	31,044	31,044	31,044	31,044	31,044
Supplies	-	-	-	-	-	-

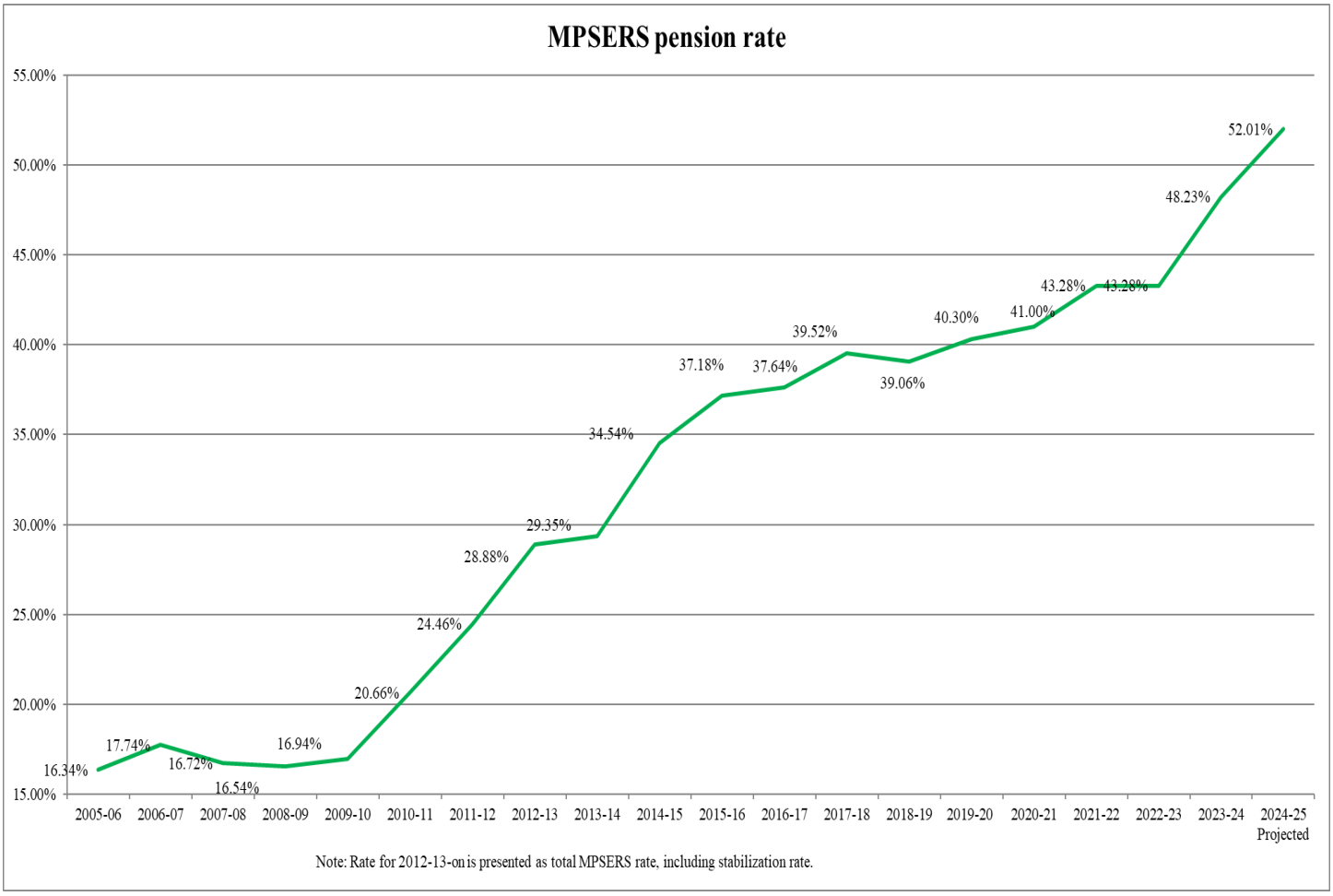
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Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Communication Services	$ 31,044	$ 31,044	$ 31,044	$ 31,044	$ 31,044	$ 31,044
Human Resources (283)						
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	2,300	2,300	2,300	2,300	2,300	2,300
Purchased Services	27,030	27,030	27,030	27,030	27,030	27,030
Supplies	1,500	1,500	1,500	1,500	1,500	1,500
Capital Outlay	-	-	-	-	-	-
Other	10,000	10,000	10,000	10,000	10,000	10,000
Total Human Resources	$ 40,830	$ 40,830	$ 40,830	$ 40,830	$ 40,830	$ 40,830
Technology (284)						
Salaries and wages	$ 187,172	$ 187,172	$ 187,172	$ 268,572	$ 268,572	$ 268,572
Benefits	149,722	149,722	149,722	149,722	149,722	149,722
Purchased Services	92,100	92,100	92,100	92,100	92,100	92,100
Supplies	405	405	405	405	405	405
Capital Outlay	7,000	7,000	7,000	7,000	7,000	7,000
Other	21,500	21,500	21,500	21,500	21,500	21,500
Total Technology	$ 457,899	$ 457,899	$ 457,899	$ 539,299	$ 539,299	$ 539,299
Other Central Services (289)						
Salaries and wages	$ 43,836	$ 43,836	$ 43,836	$ 43,836	$ 43,836	$ 43,836
Benefits	32,229	32,229	32,229	32,229	32,229	32,229
Purchased Services	1,000	1,000	1,000	1,000	1,000	1,000
Supplies	6,000	6,000	6,000	6,000	6,000	6,000
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Other Central Services	$ 83,065	$ 83,065	$ 83,065	$ 83,065	$ 83,065	$ 83,065
Total Central Support	$ 612,838	$ 612,838	$ 612,838	$ 694,238	$ 694,238	$ 694,238
Other Support						
Athletics (293)						
Salaries and wages	$ 506,424	$ 466,232	$ 466,232	$ 466,232	$ 466,232	$ 466,232
Benefits	266,007	266,007	266,007	266,007	266,007	266,007
Purchased Services	170,955	131,621	131,621	131,621	131,621	131,621
Supplies	70,902	49,425	49,425	49,425	49,425	49,425
Capital Outlay	-	-	-	-	-	-
Other	45,487	45,487	45,487	45,487	45,487	45,487
Total Athletics	$ 1,059,775	$ 958,772	$ 958,772	$ 958,772	$ 958,772	$ 958,772
Other Support Services (299)						
Salaries and wages	$ 5,000	$ 261,141	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Benefits	2,579	26,132	2,579	2,579	2,579	2,579
Purchased Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Other Support Services	$ 7,579	$ 287,273	$ 7,579	$ 7,579	$ 7,579	$ 7,579
Total Athletics & Other Support	$ 1,067,354	$ 1,246,045	$ 966,351	$ 966,351	$ 966,351	$ 966,351
Community Services						
Community Services Direction (311)						
Salaries and wages	$ 12,500	$ 12,500	$ 12,500	$ 12,500	$ 12,500	$ 12,500
Benefits	6,249	6,249	6,249	6,249	6,249	6,249
Purchased Services	926	926	926	926	926	926
Supplies	50	50	50	50	50	50
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Community Services Direction	$ 19,725	$ 19,725	$ 19,725	$ 19,725	$ 19,725	$ 19,725
Community Recreation (321)						
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-

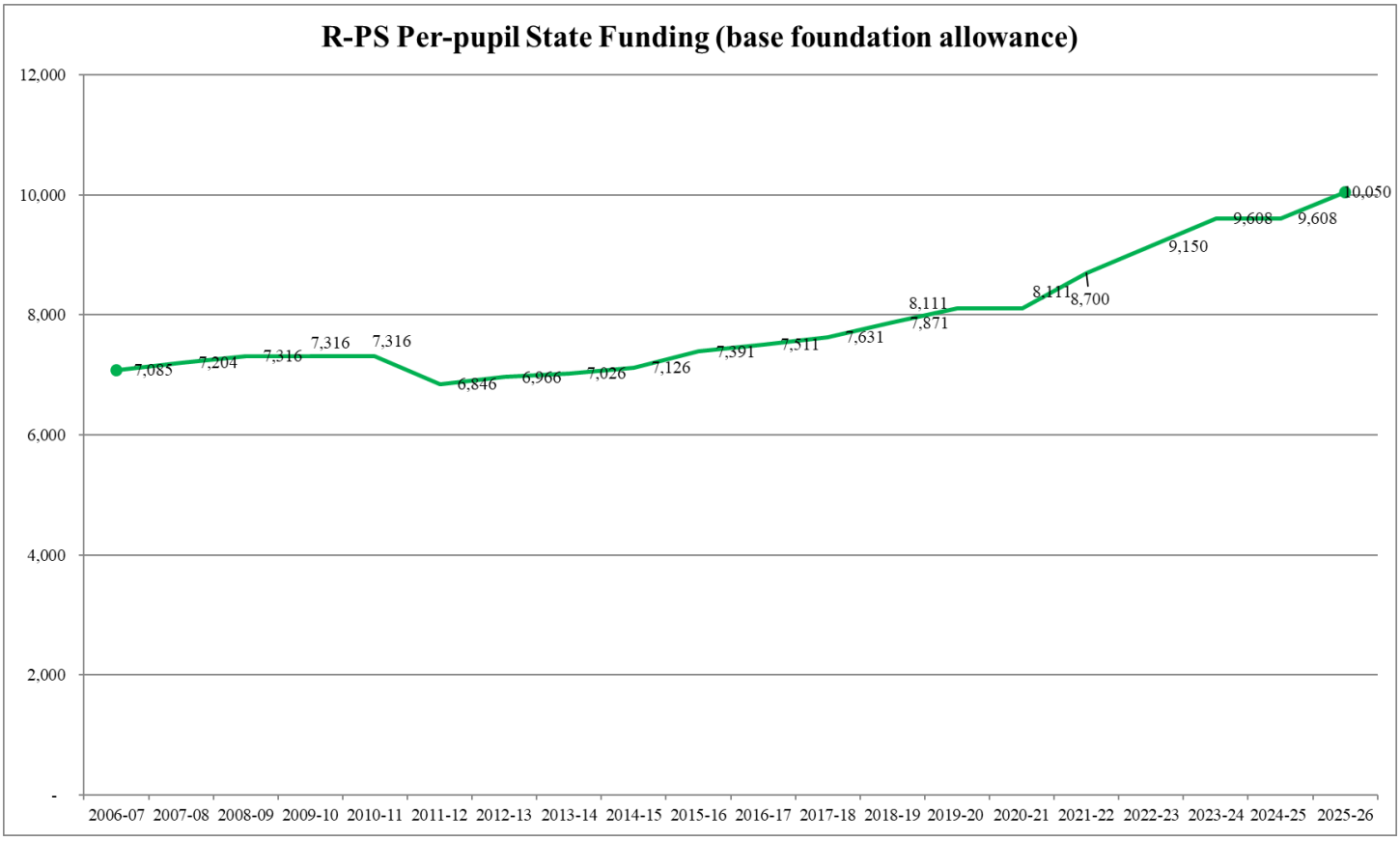
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Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Community Services Direction	$ -	$ -	$ -	$ -	$ -	$ -
Community Activities (331)						
Salaries and wages	$ 32,448	$ 32,448	$ 32,448	$ 32,448	$ 32,448	$ 32,448
Benefits	16,730	16,730	16,730	16,730	16,730	16,730
Purchased Services	59,859	59,859	59,859	59,859	59,859	59,859
Supplies	48,662	48,662	48,662	48,662	48,662	48,662
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Community Activities	$ 157,699	$ 157,699	$ 157,699	$ 157,699	$ 157,699	$ 157,699
Welfare Activities (361)						
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Purchased Services	500	500	500	500	500	500
Supplies	500	500	500	500	500	500
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Child Care	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
Non-Public (371)						
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Non-Public	$ -	$ -	$ -	$ -	$ -	$ -
Other (391)						
Salaries and wages	$ 87,522	$ 87,522	$ 87,522	$ 87,522	$ 87,522	$ 87,522
Benefits	67,280	67,280	67,280	67,280	67,280	67,280
Purchased Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Other Community Services (391)	$ 154,802	$ 154,802	$ 154,802	$ 154,802	$ 154,802	$ 154,802
Total Community Services	$ 333,226	$ 333,226	$ 333,226	$ 333,226	$ 333,226	$ 333,226
Interfund & Other Financing Uses						
Payments to Other Gov. Agencies (410's)						
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other	4,533	4,533	4,533	4,533	4,533	4,533
Total Payments to Other Gov't Entities	$ 4,533	$ 4,533	$ 4,533	$ 4,533	$ 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	39,300	39,300	39,300	39,300	39,300	39,300
Total Debt Service	$ 39,300	$ 39,300	$ 39,300	$ 39,300	$ 39,300	$ 39,300

	2023-24 Amendment #2 June 17, 2024	2024-25 Initial Budget June 17, 2024	2024-25 Amendment #1 February 10, 2025	2024-25 Amendment #2 June 16, 2025	2025-26 Initial Budget June 16, 2025	2025-26 Amendment #1 December 15, 2025
Operating Transfers Out (600's)						
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other	1,200,000	73,186	73,186	73,186	73,186	73,186
Total Operating Transfers Out	$ 1,200,000	$ 73,186	$ 73,186	$ 73,186	$ 73,186	$ 73,186
Total Interfund & Other Financing Uses	$ 1,243,833	$ 117,019	$ 117,019	$ 117,019	$ 117,019	$ 117,019
Total Expenditures	**$ 49,718,019**	**$ 49,330,910**	**$ 47,943,959**	**$ 47,967,154**	**$ 47,927,198**	**$ 48,215,159**
Projected surplus (deficit)	**$ 1,617,463**	**$ (616,549)**	**$ (842,302)**	**$ (885,497)**	**$ (855,406)**	**$ (876,191)**

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
2024-25	3,399	33	-	3,432
2025-26	3,321	31	-	3,352




MPSERS pension rate
55.00%
50.00%
45.00%
40.00%
35.00%
30.00%
25.00%
20.00%
15.00%
16.34%
17.74%
16.72%
16.54%
16.94%
20.66%
24.46%
28.88%
29.35%
34.54%
37.18%
37.64%
39.52%
39.06%
40.30%
41.00%
43.28%
43.28%
48.23%
52.01%
2005-06
2006-07
2007-08
2008-09
2009-10
2010-11
2011-12
2012-13
2013-14
2014-15
2015-16
2016-17
2017-18
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24
2024-25 Projected
Note: Rate for 2012-13-on is presented as total MPSERS rate, including stabilization rate.



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	22.3%
2024-25	26.2%
2025-26 Initial	22.0%
2025-26 Amendment 1	24.3%

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 are 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 of 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.