Reeths-Puffer Schools

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

2025-26 Budget Amendment #2
General Fund
Food Service Fund
Technology and Security Fund
School Activity Fund

Monday, June 15, 2026
(Discussion and Board Adoption)

R-P ESB BOARD ROOM

Reeths-Puffer Schools

Budget Amendment #2

2025-26 Fiscal Year

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INTRODUCTORY SECTION:

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Steve Edwards
Superintendent

Rob Renes
Assistant Superintendent

Tracey French
Director of Finance

Scott Green
NSU Director

Nate Smith
Director of Teaching and Learning

Executive Summary:

This budget packet will be covered in the board meeting on June 16, 2025, and will serve as our final recommended budget amendment of the 2025-26 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

2025-26 General Fund Budget Amendment #2:
This comparative worksheet and budget resolution provide the second and final recommended budget update for 2025-26 fiscal year. This budget is based upon certain assumptions as well as several 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 $500,000.
    - Title II-A – The projected grant budget for 2025-26 is approximately $130,000.
    - Title III – The updated 2025-26 grant allocation is approximately $1,700.
    - 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 $1,500,000.

- Staffing and compensation – employee wages and benefits account for 80.06% of the budget amendment 2025-26 budget.

This proposed budget factors all assumptions above and includes total revenue of approximately $48.23 million in revenue and $49.12 million in expenditures, for a projected spending deficit of $890,000. The beginning fund balance for 2025-26 is approximately $12.6 million, or 24.3% of the 2024-25 expenditures, and this amended

budget will leave a fund balance of approximately $11.71 million at the conclusion of the year, or 23.8% of projected 2025-26 expenditures.

2025-26 Food Service Fund Budget Amendment:
This budget resolution is the final recommended update for the food service fund budget for the 2025-26 fiscal year. This budget is based upon certain assumptions and updated factors since the initial budget was adopted in June, 2025. The updated budget assumptions for the amended 2025-26 budget are:

- Adjustment to revenue sources. Local sales are projected to stay the same where state is expected to increase due to the Michigan Meals program while the federal revenue is projected to be slightly less than original budget.
- Direct staffing labor costs have been adjusted slightly upward compared to original projections due to more consistency in staffing.
- Food costs have increased due to higher food costs and supply chain issues which have also increased costs.
- Purchased service costs have increased due contract increase with SFE.

The proposed budget factors all assumptions above and includes approximately $2.83 million in revenue and $3.0 million in expenditures, for a projected fund balance decrease of $635,000. Our audited fund balance for the 2024-25 is $1.5 million and this final amended budget will leave an estimated $907,000 at the conclusion of the 2025-26 year.

2025-26 Technology and Security Fund Budget Amendment:
This budget resolution is the final recommended update for the technology and security fund budget for the 2025-26 fiscal year. This represents the tenth year of the ten-year voter approved enhancement millage. The voters of the Muskegon Area ISD approved a 10-year, 1 mill levy to districts in February, 2014. The District receives property tax receipts passed through Muskegon Area ISD, with the bulk of the funds coming during winter tax collections. The updated budget assumptions for the amended 2025-26 budget are:

- Estimated revenue from tax collections passed through MAISD: about $860,000.
- The largest difference is due to an increase of expenditures for the new paging systems.

This proposed budget includes total revenue of approximately $860,000 and expenditures of approximately $2,070,000. We have continued to budget conservatively, and some initiatives will be carrying over into the 2026-27 fiscal year. With the projected beginning fund balance of $1.60 million this would leave an ending fund balance of approximately $385,000 at the end of the 2025-26 year.

2025-26 School Activity Fund Budget Amendment:
This budget resolution is the final recommended update for the school activity fund budget for the 2025-26 fiscal year. This budget is based upon certain assumptions and updated factors since the initial budget was adopted in June, 2025. The updated budget assumption for the amended 2025-26 budget are:

- Local revenue is projected to be slightly lower than originally anticipated.
- The expenditures are also slightly lower due to timing of activities.

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 2025-26 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 #2

RESOLVED, that this resolution shall be the General Fund appropriation of the Reeths-Puffer Schools for the fiscal year ending June 30, 2025, 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	$ 3,412,416
Received from Other Districts	1,393,188
State Sources	41,257,182
Federal Sources	2,107,519
Incoming Transfers & Other Transactions	60,000
Total Revenue	48,230,305
Estimated Fund Balance available, July 1	12,600,250
Total Available Funds	$ 60,830,555

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	$ 23,528,537
Added Needs	6,997,475
Support Services	
Pupil	3,807,009
Instructional Staff	1,521,313
General Adminstration	1,126,138
School Administration	2,690,418
Business Services	595,402
Operations & Maintenance	4,635,754
Pupil Transportation	2,188,550
Central	612,838
Athletics	958,772
Other Support Services	7,579
Community Services	333,226
Outgoing Transfers & Other	117,019
Total Appropriated	$ 49,120,031

Reeths-Puffer Schools
Statement of Revenues, Expenditures, and Other Changes in Fund Balance
2025-26 Budget Amendment #2

	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	2025-26 Amendment #2 June 15, 2026
Revenue:						
Local Sources						
Local Revenue	$ 3,299,085	$ 3,569,537	$ 3,549,537	$ 3,646,273	$ 3,646,273	$ 3,412,416
Received from other Districts	1,393,188	1,393,188	1,393,188	1,393,188	1,393,188	1,393,188
State Sources	41,659,740	39,776,584	39,776,584	39,669,983	39,937,159	41,257,182
Federal Sources	2,302,348	2,302,348	2,302,348	2,302,348	2,302,348	2,107,519
Incoming Transfers & Other Sources	60,000	60,000	60,000	60,000	60,000	60,000
Total Revenues	$ 48,714,361	$ 47,101,657	$ 47,081,657	$ 47,071,792	$ 47,338,968	$ 48,230,305
Expenditures:						
Instruction						
Basic Instruction	$ 23,728,537	$ 22,503,537	$ 22,503,537	$ 23,003,581	$ 23,171,581	$ 23,528,537
Added Needs Instruction	6,439,754	6,361,754	6,361,754	6,361,754	6,371,754	6,997,475
Support Services						
Pupil Support	3,941,607	3,941,607	3,941,607	3,941,607	4,051,568	3,807,009
Instructional Staff Support	1,596,333	1,550,480	1,550,480	1,550,480	1,550,480	1,521,313
General Administration	1,126,138	1,127,714	1,127,714	1,127,714	1,127,714	1,126,138
School Administration	2,692,106	2,709,362	2,709,362	2,709,362	2,709,362	2,690,418
Business Services	595,402	599,166	641,352	641,352	641,352	595,402
Operations & Maintenance	4,635,754	4,854,754	4,754,363	4,214,363	4,214,363	4,635,754
Pupil Transportation	2,266,150	2,266,150	2,266,150	2,266,150	2,266,150	2,188,550
Central Support (Tech, HR)	612,838	612,838	694,238	694,238	694,238	612,838
Athletics	958,772	958,772	958,772	958,772	958,772	958,772
Other Support Services	287,273	7,579	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	117,019	117,019	117,019	117,019	117,019	117,019
Total Expenditures	$ 49,330,910	$ 47,943,959	$ 47,967,154	$ 47,927,198	$ 48,215,159	$ 49,120,031
Projected surplus (deficit)	$ (616,549)	$ (842,302)	$ (885,497)	$ (855,406)	$ (876,191)	$ (889,726)
Fund Balance, July 1	$ 12,263,173	$ 12,263,173	$ 12,263,173	$ 11,377,677	$ 12,600,250	$ 12,600,250
Fund Balance, June 30	$ 11,646,625	$ 11,420,872	$ 11,377,677	$ 10,522,271	$ 11,724,059	$ 11,710,524
Percentage of Annual Expenditures	23.6%	23.8%	23.7%	22.0%	24.3%	23.8%

Reeths-Puffer Schools
General Appropriations Act

Food Service Fund
2025-26 Budget Amendment #2

BE IT FURTHER RESOLVED, that the total revenue apd unappropriated fund balapce estimated to be available for appropriations in the Food Service Fund of the Reeths-Puffer Schools for the fiscal year ending June 30, 2026 is:

Revenue:	
Local	$ 80,000
State	550,000
Federal	1,750,000
Other	-
Total Revenue	$ 2,380,000
Estimated Fund Balance available, July 1	1,542,098
Total Available Funds	$ 3,922,098

BE IT FURTHER RESOLVED, that $ 3,015,000 of the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts apd for the purposes set forth below:

Expenditures:	
General Admin	$ 4,000
Operations	10,000
Trapsportation	1,000
Food Service	2,920,000
Interfund Transfers	80,000
Total Appropriated	$ 3,015,000

Reeths-Puffer Schools
Food Service Fund
2025-26 Budget Amendment #2

	2022-23 Audited	2023-24 Amendment #2 June 17, 2024	2024-25 Initial Budget June 17, 2024	2024-25 Amendment #2 June 16, 2025	2025-26 Initial Budget June 16, 2025	2025-26 Amendment #2 June 15, 2026
Revenue						
Local	$ 412,318	$ 100,000	$ 100,000	$ 80,000	$ 80,000	$ 80,000
State	103,892	400,000	400,000	400,000	400,000	550,000
Federal	1,646,295	1,800,000	1,800,000	1,800,000	1,800,000	1,750,000
Total revenues	$ 2,176,505	$ 2,300,000	$ 2,300,000	$ 2,280,000	$ 2,280,000	$ 2,380,000
Expenditures						
General Admin						
Audit	$ 1,600	$ 4,100	$ 4,100	$ -	$ -	$ 4,000
Operations						
Purchased Services	21,600	20,300	20,300	10,000	10,000	10,000
Transportation						
Supplies	45	4,000	4,000	6,000	6,000	1,000
Food Service						
Salaries	240,228	82,000	83,000	96,000	96,000	125,000
Benefits	149,226	48,151	50,000	50,000	50,000	55,000
Purchased Services	620,241	900,000	930,000	1,300,000	1,300,000	1,500,000
Supplies	44,011	85,000	85,000	90,000	90,000	90,000
Food and Milk	850,165	850,000	900,000	900,000	900,000	1,000,000
Capital Outlay	117,920	-	100,000	100,000	100,000	100,000
Other	-	15,000	15,000	15,000	15,000	50,000
Interfund Transfers						
General Fund Indirect	57,069	65,000	65,000	65,000	65,000	80,000
Total expenditures	$ 2,102,105	$ 2,073,551	$ 2,256,400	$ 2,632,000	$ 2,632,000	$ 3,015,000
Projected surplus (deficit)	$ 74,400	$ 226,449	$ 43,600	$ (352,000)	$ (352,000)	$ (635,000)
Fund Balance, July 1	$ 644,306	$ 718,706	$ 945,155	$ 988,755	$ 636,755	$ 1,542,098
Fund Balance, June 30	$ 718,706	$ 945,155	$ 988,755	$ 636,755	$ 284,755	$ 907,098

Reeths-Puffer Schools
General Appropriations Act

Technology and Security Fund
2025-26 Budget Amendment #2

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Technology and Security Fund of the Reeths-Puffer Schools for the fiscal year ending June 30, 2026 is:

Revenue:	
Local - Received from Other Districts	$ 860,000
Other Financing Sources	-
Total Revenue	860,000
Estimated Fund Balance available, July 1	1,595,479
Total Available Funds	$ 2,455,479

BE IT FURTHER RESOLVED, that $ 2,070,000 of the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Support Services	
Pupil Support	$ 50,000
Instructional Staff Support	500,000
Operations & Security	320,000
Central Support (Tech, HR)	1,200,000
Debt Service	-
Total Appropriated	$ 2,070,000

Reeths-Puffer Schools
Technology and Security Fund
2025-26 Budget Amendment #2

	2022-23 Audited Final	2023-24 Amendment #2 June 17, 2024	2024-25 Initial June 17, 2024	2025-26 Initial June 17, 2025	2025-26 Amendment #2 June 15, 2026
Revenue					
Local - Received from Other Districts	$ 806,065	$ 832,187	$ 832,187	$ 850,000	$ 860,000
State	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Total revenues	$ 806,065	$ 832,187	$ 832,187	$ 850,000	$ 860,000
Expenditures					
Support Services					
Pupil Support	$ 63,178	$ 65,000	$ 50,000	$ 50,000	$ 50,000
Instructional Staff Support	369,910	300,000	500,000	500,000	500,000
Operations & Security	13,044	20,000	20,000	160,000	320,000
Central Support (Tech, HR)	81,882	65,000	65,000	65,000	1,200,000
Debt Service	91,914	-	-	-	-
Total expenditures	$ 619,928	$ 450,000	$ 635,000	$ 775,000	$ 2,070,000
Projected surplus (deficit)	$ 186,137	$ 382,187	$ 197,187	$ 75,000	$ (1,210,000)
Fund Balance, July 1	$ 508,159	$ 694,296	$ 694,296	$ 694,296	$ 1,595,479
Fund Balance, June 30	$ 694,296	$ 1,076,483	$ 891,483	$ 769,296	$ 385,479

Reeths-Puffer Schools
General Appropriations Act

School Activity Fund
2024-25 Budget Amendment #2

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the School Activity Fund of the Reeths-Puffer Schools for the fiscal year ending June 30, 2025 is:

Revenue:	
Local	$ 1,175,000
Total Revenue	$ 1,175,000
Estimated Fund Balance available, July 1	888,802
Total Available Funds	$ 2,063,802

BE IT FURTHER RESOLVED, that $ 1,200,000 of the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Instruction	
Basic Program	$ 1,200,000
Total Appropriated	$ 1,200,000

Reeths-Puffer Schools
School Activity Fund
2025-26 Budget Amendment #2

	2024-25 Initial June 17, 2024	2024-25 Amendment #2 June 16, 2025	2025-26 Initial June 16, 2025	2025-26 Amendment #2 June 15, 2026
Revenue				
Local	$ 1,175,000	$ 1,175,000	$ 1,175,000	$ 1,000,000
Total revenues	$ 1,175,000	$ 1,175,000	$ 1,175,000	$ 1,000,000
Expenditures				
Basic Instruction	$ 900,000	$ 1,200,000	$ 1,200,000	$ 1,100,000
Total expenditures	$ 900,000	$ 1,200,000	$ 1,200,000	$ 1,100,000
Projected surplus (deficit)	$ 275,000	$ (25,000)	$ (25,000)	$ (100,000)
Estimated Fund Balance, July 1	$ 888,802	$ 1,163,802	$ 1,138,802	$ 705,300
Fund Balance, June 30	$ 1,163,802	$ 1,138,802	$ 1,113,802	$ 605,300

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

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

This appropriation resolution is effective June 15, 2026.

Supporting financial information:

Reeths-Puffer Schools
Statement of Revenues, Expenditures, and Other Changes in Fund Balance
2025-26 Budget Amendment #2

	2024-25 Amendment #2 June 16, 2025		2025-26 Initial Budget June 16, 2025		2025-26 Amendment #1 December 15, 2025		2025-26 Amendment #2 June 15, 2026	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Revenue:								
Local Sources								
Local Revenue	$ 3,549,537	7.5%	$ 3,646,273	7.7%	$ 3,646,273	7.7%	$ 3,412,416	7.1%
Received from other Districts	1,393,188	3.0%	1,393,188	3.0%	1,393,188	2.9%	1,393,188	2.9%
State Sources	39,776,584	84.5%	39,669,983	84.3%	39,937,159	84.4%	41,257,182	85.5%
Federal Sources	2,302,348	4.9%	2,302,348	4.9%	2,302,348	4.9%	2,107,519	4.4%
Incoming Transfers & Other Sources	60,000	0.1%	60,000	0.1%	60,000	0.1%	60,000	0.1%
Total Revenues	$47,081,657	100.0%	$47,071,792	100.0%	$47,338,968	100.0%	$48,230,305	100.0%
Expenditures:								
Instruction								
Basic Instruction	$22,503,537	46.9%	$23,003,581	48.0%	$23,171,581	48.1%	$23,528,537	47.9%
ADCed Needs Instruction	6,361,754	13.3%	6,361,754	13.3%	6,371,754	13.2%	6,997,475	14.2%
Support Services	-		-		-		-	
Pupil Support	3,941,607	8.2%	3,941,607	8.2%	4,051,568	8.4%	3,807,009	7.8%
Instructional Staff Support	1,550,480	3.2%	1,550,480	3.2%	1,550,480	3.2%	1,521,313	3.1%
General Administration	1,127,714	2.4%	1,127,714	2.4%	1,127,714	2.3%	1,126,138	2.3%
School Administration	2,709,362	5.6%	2,709,362	5.7%	2,709,362	5.6%	2,690,418	5.5%
Business Services	641,352	1.3%	641,352	1.3%	641,352	1.3%	595,402	1.2%
Operations & Maintenance	4,754,363	9.9%	4,214,363	8.8%	4,214,363	8.7%	4,635,754	9.4%
Pupil Transportation	2,266,150	4.7%	2,266,150	4.7%	2,266,150	4.7%	2,188,550	4.5%
Central Support (Tech, HR)	694,238	1.4%	694,238	1.4%	694,238	1.4%	612,838	1.2%
Athletics	958,772	2.0%	958,772	2.0%	958,772	2.0%	958,772	2.0%
Other Support Services	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%
Interfund & Other Financing Uses	117,019	0.2%	117,019	0.2%	117,019	0.2%	117,019	0.2%
Total Expenditures	$47,967,154	100.0%	$47,927,198	100.0%	$48,215,159	100.0%	$49,120,031	100.0%
Projected surplus (deficit)	$ (885,497)	-1.8%	$ (855,406)	-1.8%	$ (876,191)	-1.8%	$ (889,726)	-1.8%
Fund Balance, July 1	$12,263,173	25.5%	$11,377,677	23.6%	$12,600,250	26.0%	$12,600,250	25.6%
Fund Balance, June 30	$11,377,677	23.7%	$10,522,271	22.0%	$11,724,059	24.3%	$11,710,524	23.8%

Expenditures by Object Category:	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Salaries and wages	$20,942,381	43.66%	$20,942,381	43.70%	$21,062,342	43.68%	$22,456,379	45.72%
Benefits	16,927,152	35.29%	17,427,196	36.36%	17,427,196	36.14%	16,870,131	34.34%
Purchased Services	6,042,223	12.60%	5,792,223	12.09%	5,960,223	12.36%	5,813,223	11.83%
Supplies	2,114,941	4.41%	1,824,941	3.81%	1,824,941	3.78%	1,876,441	3.82%
Capital Outlay	270,922	0.56%	270,922	0.57%	270,922	0.56%	524,322	1.07%
Other	1,669,534	3.48%	1,669,534	3.48%	1,669,534	3.46%	1,579,534	3.22%
Total Expenditures	**$47,967,154**	**100.0%**	**$47,927,198**	**100.0%**	**$48,215,159**	**100.0%**	**$49,120,031**	**100.0%**

Reeths-Puffer Schools
Statement of Revenues, Expenditures, and Fund Balance
2025-26 Budget Amendment #2

	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	2025-26 Amendment #2 June 15, 2026
Revenue:						
Local Sources						
Local Revenue						
Property taxes	$ 3,057,812	$ 3,328,264	$ 3,328,264	$ 3,425,000	$ 3,425,000	$ 3,186,621
Investment earnings	50,000	50,000	30,000	30,000	30,000	30,000
Athletics	117,623	117,623	117,623	117,623	117,623	117,645
Charges for services	16,500	16,500	16,500	16,500	16,500	21,000
Other	57,150	57,150	57,150	57,150	57,150	57,150
Total Local Sources	$ 3,299,085	$ 3,569,537	$ 3,549,537	$ 3,646,273	$ 3,646,273	$ 3,412,416
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	125,000	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	$ 1,393,188	$ 1,393,188	$ 1,393,188	$ 1,393,188	$ 1,393,188	$ 1,393,188
State Sources						
Foundation Allowance	$ 33,398,274	$ 30,032,434	$ 30,032,434	$ 29,925,833	$ 28,975,572	$ 30,701,366
Grants	8,261,466	9,545,950	9,545,950	9,545,950	10,763,387	10,555,816
Other	-	198,200	198,200	198,200	198,200	-
Total State Revenue	$ 41,659,740	$ 39,776,584	$ 39,776,584	$ 39,669,983	$ 39,937,159	$ 41,257,182
Federal Sources						
Title grants	$ 628,722	$ 628,722	$ 628,722	$ 628,722	$ 628,722	$ 433,893
IDEA grants	1,643,652	1,643,652	1,643,652	1,643,652	1,643,652	1,643,652
Other	29,974	29,974	29,974	29,974	29,974	29,974
Total Federal Revenue	$ 2,302,348	$ 2,302,348	$ 2,302,348	$ 2,302,348	$ 2,302,348	$ 2,107,519
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	**$ 48,714,361**	**$ 47,101,657**	**$ 47,081,657**	**$ 47,071,792**	**$ 47,338,968**	**$ 48,230,305**
Expenditures:						
Instruction						
Basic Instruction						
Elementary (111)						
Salaries and wages	$ 5,913,228	$ 5,438,228	$ 5,438,228	$ 5,438,228	$ 5,438,228	$ 5,913,228
Benefits	5,328,349	5,328,349	5,328,349	5,328,349	5,328,349	5,328,349
Purchased Services	128,325	128,325	128,325	128,325	128,325	128,325
Supplies	241,575	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	$ 11,621,093	$ 11,146,093	$ 11,146,093	$ 11,146,093	$ 11,146,093	$ 11,621,093
Middle School (112)						
Salaries and wages	$ 2,445,342	$ 1,970,342	$ 1,970,342	$ 1,970,342	$ 1,970,342	$ 2,445,342
Benefits	1,585,762	1,585,762	1,585,762	1,585,762	1,585,762	1,585,762
Purchased Services	45,469	45,469	45,469	45,469	45,469	45,469
Supplies	54,412	54,412	54,412	54,412	54,412	54,412
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Middle School	$ 4,130,986	$ 3,655,986	$ 3,655,986	$ 3,655,986	$ 3,655,986	$ 4,130,986
High School (113)						
Salaries and wages	$ 4,089,762	$ 3,814,762	$ 3,814,762	$ 3,814,762	$ 3,814,762	$ 3,889,762
Benefits	3,242,113	3,242,113	3,242,113	3,742,157	3,742,157	3,242,113
Purchased Services	191,179	191,179	191,179	191,179	359,179	191,179
Supplies	109,136	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	332,422	332,422	332,422	332,422	332,422	332,422
Total High School	$ 7,972,895	$ 7,697,895	$ 7,697,895	$ 8,197,939	$ 8,365,939	$ 7,772,895

	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	2025-26 Amendment #2 June 15, 2026
Pre-School (118)						
Salaries and wages						
Benefits						
Purchased Services						
Supplies						
Capital Outlay						
Other						
Total Pre-School						
Summer School (119)						
Salaries and wages	$ 2,340	$ 2,340	$ 2,340	$ 2,340	$ 2,340	$ 2,340
Benefits	1,124	1,124	1,124	1,124	1,124	1,124
Purchased Services	100	100	100	100	100	100
Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Summer School	$ 3,564	$ 3,564	$ 3,564	$ 3,564	$ 3,564	$ 3,564
Total Basic Instruction	$ 23,728,537	$ 22,503,537	$ 22,503,537	$ 23,003,581	$ 23,171,581	$ 23,528,537
Added Needs Instruction						
Special Education (122)						
Salaries and wages	$ 2,824,082	$ 2,746,082	$ 2,746,082	$ 2,746,082	$ 2,756,082	$ 3,447,803
Benefits	1,869,952	1,869,952	1,869,952	1,869,952	1,869,952	1,893,952
Purchased Services	74,500	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	810,000
Total Special Education	$ 5,712,003	$ 5,634,003	$ 5,634,003	$ 5,634,003	$ 5,644,003	$ 6,269,724
Compensatory Education (125)						
Salaries and wages	$ 394,944	$ 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	57,360	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	$ 727,751	$ 727,751	$ 727,751	$ 727,751	$ 727,751	$ 727,751
Total Added Needs Instruction	$ 6,439,754	$ 6,361,754	$ 6,361,754	$ 6,361,754	$ 6,371,754	$ 6,997,475
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	358,010	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	$ 842,611	$ 842,611	$ 842,611	$ 842,611	$ 842,611	$ 842,611
Health Services (213)						
Salaries and wages	$ 298,527	$ 298,527	$ 298,527	$ 298,527	$ 408,488	$ 298,527
Benefits	226,663	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	-	-	-	-	-	-

	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	2025-26 Amendment #2 June 15, 2026
Total Health Services	$ 595,190	$ 595,190	$ 595,190	$ 595,190	$ 705,151	$ 595,190
Psychological Services (214)						
Salaries and wages	$ 218,374	$ 218,374	$ 218,374	$ 218,374	$ 218,374	$ 129,974
Benefits	135,932	135,932	135,932	135,932	135,932	89,734
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	$ 221,708
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	$ 544,063	$ 544,063	$ 544,063	$ 544,063	$ 544,063	$ 544,063
Benefits	386,866	386,866	386,866	386,866	386,866	386,866
Purchased Services	1,677	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	$ 933,746	$ 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	$ 184,557	$ 184,557	$ 184,557	$ 184,557	$ 184,557	$ 184,557
Benefits	143,463	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	$ 347,020	$ 347,020	$ 347,020	$ 347,020	$ 347,020	$ 347,020
Total Pupil Support	$ 3,941,607	$ 3,941,607	$ 3,941,607	$ 3,941,607	$ 4,051,568	$ 3,807,009
Instructional Staff Support						
Improvement of Instruction (221)						
Salaries and wages	$ 298,081	$ 298,081	$ 298,081	$ 298,081	$ 298,081	$ 298,081
Benefits	234,583	234,583	234,583	234,583	234,583	224,060
Purchased Services	140,158	116,158	116,158	116,158	116,158	101,158
Supplies	6,638	6,638	6,638	6,638	6,638	5,138
Capital Outlay	-	-	-	-	-	-
Other	39,938	39,938	39,938	39,938	39,938	39,938
Total Improvement of Instruction	$ 719,398	$ 695,398	$ 695,398	$ 695,398	$ 695,398	$ 668,375
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	23,997	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Instructional Technology	$ 29,997	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000
Direction of Instruction (226)						
Salaries and wages	$ 425,466	$ 427,610	$ 427,610	$ 427,610	$ 427,610	$ 425,466
Benefits	286,830	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	$ 718,978	$ 721,122	$ 721,122	$ 721,122	$ 721,122	$ 718,978
Student Assessment (227)						
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Student Assessment	$ -	$ -	$ -	$ -	$ -	$ -
Total Instructional Staff Support	$ 1,596,333	$ 1,550,480	$ 1,550,480	$ 1,550,480	$ 1,550,480	$ 1,521,313
General Administration						
Board of Education (231)						
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Purchased Services	224,327	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	$ 235,827	$ 235,827	$ 235,827	$ 235,827	$ 235,827	$ 235,827
Executive Administration (232)						
Salaries and wages	$ 408,873	$ 410,449	$ 410,449	$ 410,449	$ 410,449	$ 408,873
Benefits	274,288	274,288	274,288	274,288	274,288	274,288
Purchased Services	173,500	173,500	173,500	173,500	173,500	173,500
Supplies	650	650	650	650	650	650
Capital Outlay	-	-	-	-	-	-
Other	33,000	33,000	33,000	33,000	33,000	33,000
Total Executive Administration	$ 890,311	$ 891,887	$ 891,887	$ 891,887	$ 891,887	$ 890,311
Total General Administration	$ 1,126,138	$ 1,127,714	$ 1,127,714	$ 1,127,714	$ 1,127,714	$ 1,126,138
School Administration						
Principal's Office (241)						
Salaries and wages	$ 1,465,789	$ 1,483,045	$ 1,483,045	$ 1,483,045	$ 1,483,045	$ 1,464,101
Benefits	1,091,458	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	$ 2,637,106	$ 2,654,362	$ 2,654,362	$ 2,654,362	$ 2,654,362	$ 2,635,418
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	$ 2,692,106	$ 2,709,362	$ 2,709,362	$ 2,709,362	$ 2,709,362	$ 2,690,418

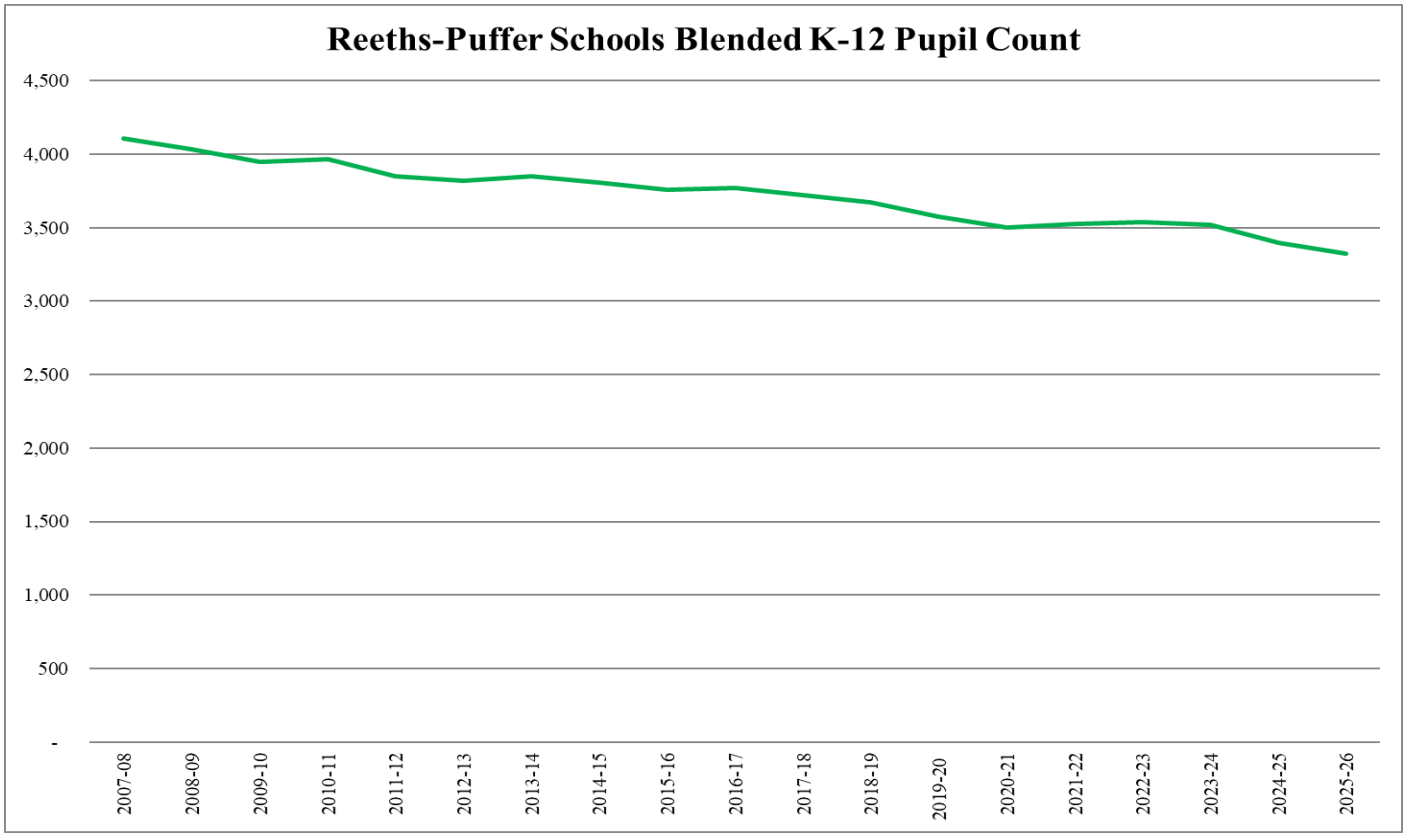
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Business Services						
Fiscal Services (252)						
Salaries and wages	$ 235,350	$ 239,114	$ 273,000	$ 273,000	$ 273,000	$ 235,350
Benefits	165,052	165,052	173,352	173,352	173,352	165,052
Purchased Services	12,500	12,500	12,500	12,500	12,500	12,500
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	$ 415,402	$ 419,166	$ 461,352	$ 461,352	$ 461,352	$ 415,402
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	$ 595,402	$ 599,166	$ 641,352	$ 641,352	$ 641,352	$ 595,402
Operations & Maintenance						
Operations (261)						
Salaries and wages	$ 470,551	$ 450,551	$ 453,160	$ 453,160	$ 453,160	$ 470,551
Benefits	339,719	339,719	355,719	355,719	355,719	339,719
Purchased Services	2,198,695	2,337,695	2,412,695	2,162,695	2,162,695	2,198,695
Supplies	1,080,500	1,180,500	1,317,500	1,027,500	1,027,500	1,080,500
Capital Outlay	167,089	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	$ 4,261,754	$ 4,480,754	$ 4,711,363	$ 4,171,363	$ 4,171,363	$ 4,261,754
Security Services (266)						
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Purchased Services	43,000	43,000	43,000	43,000	43,000	43,000
Supplies	-	-	-	-	-	-
Capital Outlay	331,000	331,000	-	-	-	331,000
Other	-	-	-	-	-	-
Total Security Services	$ 374,000	$ 374,000	$ 43,000	$ 43,000	$ 43,000	$ 374,000
Total Operations & Maintenance	$ 4,635,754	$ 4,854,754	$ 4,754,363	$ 4,214,363	$ 4,214,363	$ 4,635,754
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	1,977,431	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	77,600	77,600	77,600	77,600	77,600	-
Other	-	-	-	-	-	-
Total Pupil Transportation	$ 2,266,150	$ 2,266,150	$ 2,266,150	$ 2,266,150	$ 2,266,150	$ 2,188,550
Central Support						
Communication Services (282)						
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Purchased Services	31,044	31,044	31,044	31,044	31,044	31,044
Supplies	-	-	-	-	-	-

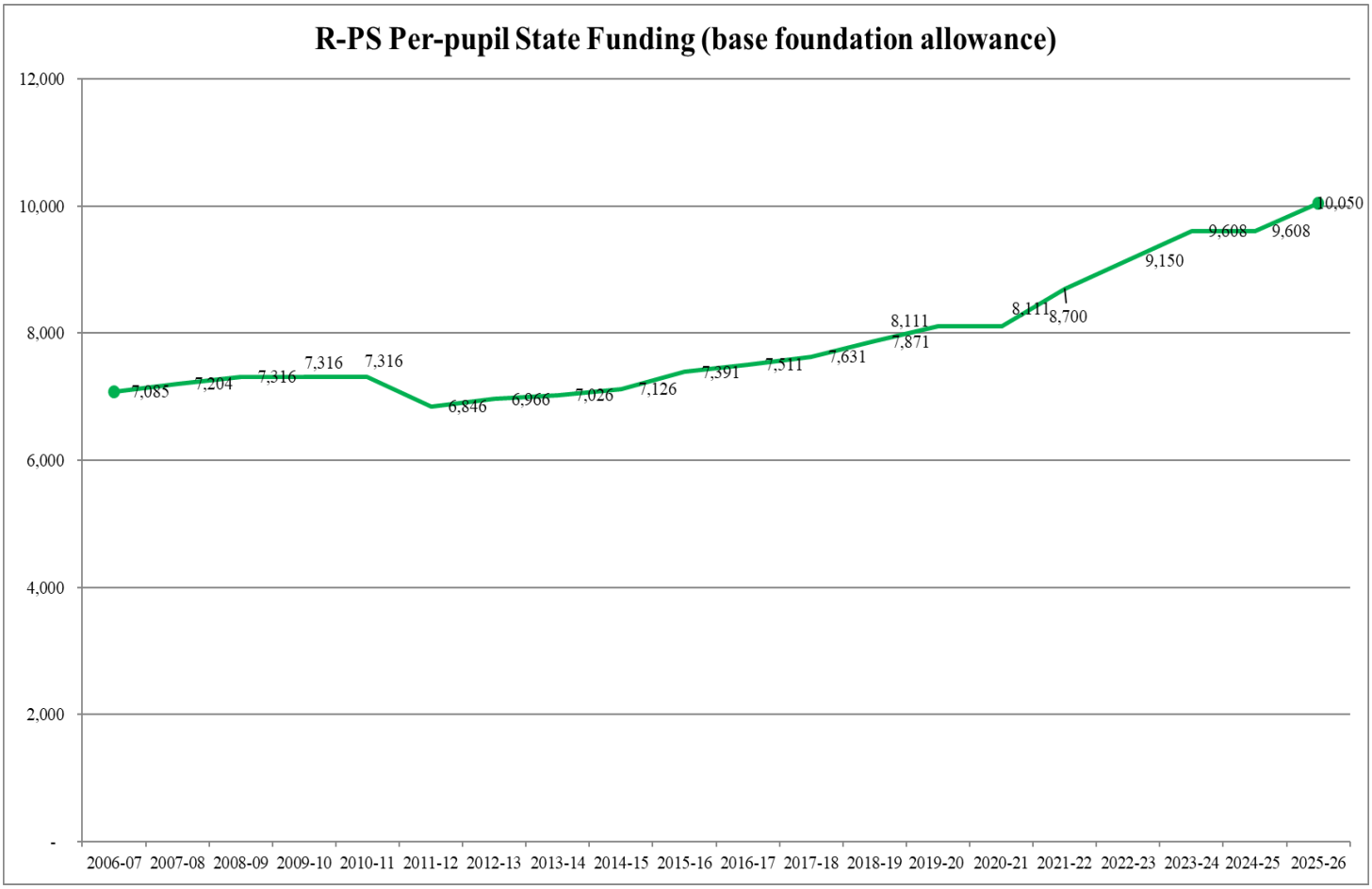
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Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Communication Services	$ 31,044	$ 31,044	$ 31,044	$ 31,044	$ 31,044	$ 31,044
Human Resources (283)						
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	2,300	2,300	2,300	2,300	2,300	2,300
Purchased 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	$ 268,572	$ 268,572	$ 268,572	$ 187,172
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	$ 539,299	$ 539,299	$ 539,299	$ 457,899
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	$ 694,238	$ 694,238	$ 694,238	$ 612,838
Other Support						
Athletics (293)						
Salaries and wages	$ 466,232	$ 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	131,621	131,621	131,621	131,621	131,621	131,621
Supplies	49,425	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	$ 958,772	$ 958,772	$ 958,772	$ 958,772	$ 958,772	$ 958,772
Other Support Services (299)						
Salaries and wages	$ 261,141	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Benefits	26,132	2,579	2,579	2,579	2,579	2,579
Purchased Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Other Support Services	$ 287,273	$ 7,579	$ 7,579	$ 7,579	$ 7,579	$ 7,579
Total Athletics & Other Support	$ 1,246,045	$ 966,351	$ 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	-	-	-	-	-	-

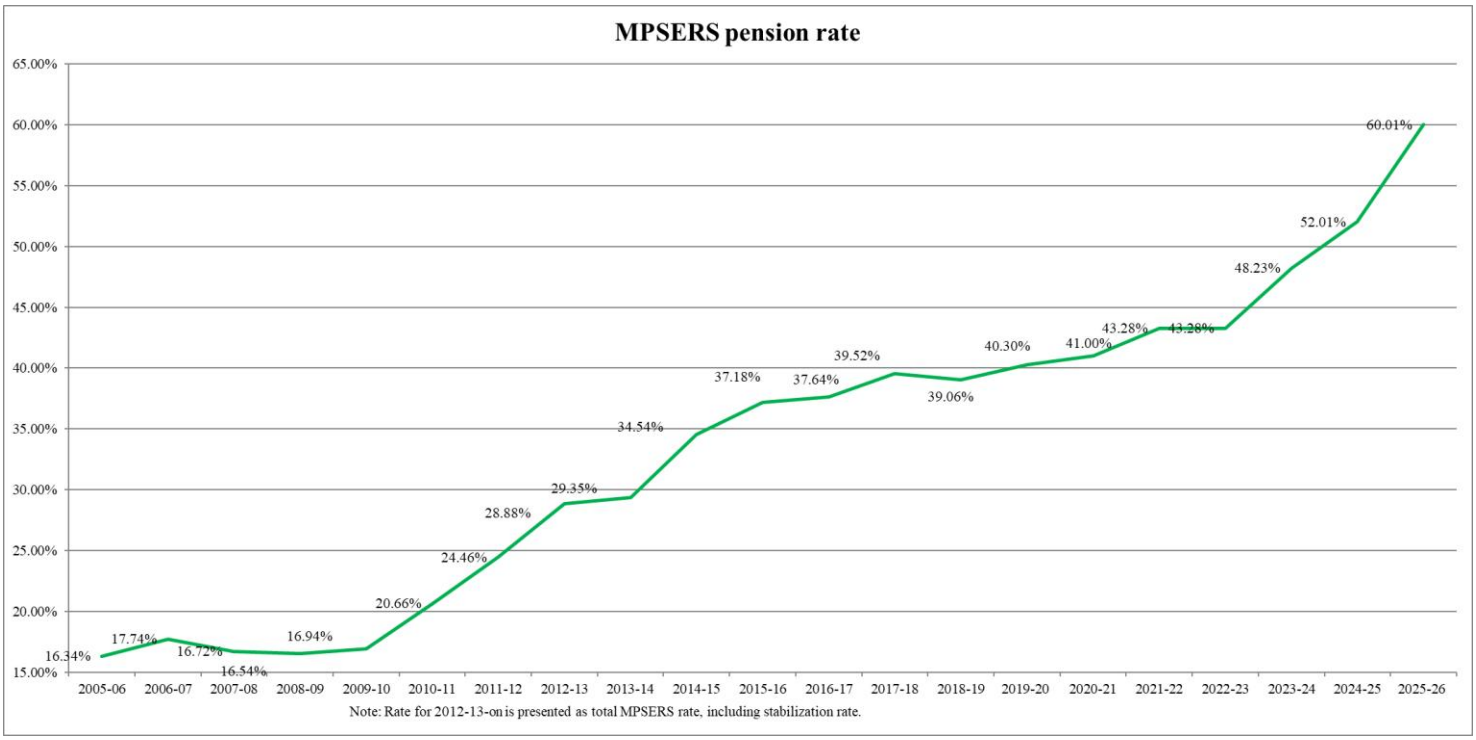
	2024-25 Initial Budget June 17, 2024	2024-25 Amendment #1 February 10, 2025	2024-25 Amendment #2 June 16, 2025	2025-26 Initial Budget June 16, 2025	2025-26 Amendment #1 December 15, 2025	2025-26 Amendment #2 June 15, 2026
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Community Services Direction	$ -	$ -	$ -	$ -	$ -	$ -
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

	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	2025-26 Amendment #2 June 15, 2026
Operating Transfers Out (600's)						
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other	73,186	73,186	73,186	73,186	73,186	73,186
Total Operating Transfers Out	$ 73,186	$ 73,186	$ 73,186	$ 73,186	$ 73,186	$ 73,186
Total Interfund & Other Financing Uses	$ 117,019	$ 117,019	$ 117,019	$ 117,019	$ 117,019	$ 117,019
Total Expenditures	**$ 49,330,910**	**$ 47,943,959**	**$ 47,967,154**	**$ 47,927,198**	**$ 48,215,159**	**$ 49,120,031**
Projected surplus (deficit)	**$ (616,549)**	**$ (842,302)**	**$ (885,497)**	**$ (855,406)**	**$ (876,191)**	**$ (889,726)**

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




R-PS Per-pupil State Funding (base foundation allowance)
12,000
10,000
8,000
6,000
4,000
2,000
-
7,085
7,204
7,316
7,316
7,316
6,846
6,966
7,026
7,126
7,391
7,511
7,631
7,871
8,111
8,111
8,700
9,150
9,608
9,608
10,050
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 2025-26


MPSERS pension rate
65.00%
60.00%
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%
60.01%
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 2025-26
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%
2025-26 Amendment 2	23.8%

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 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.