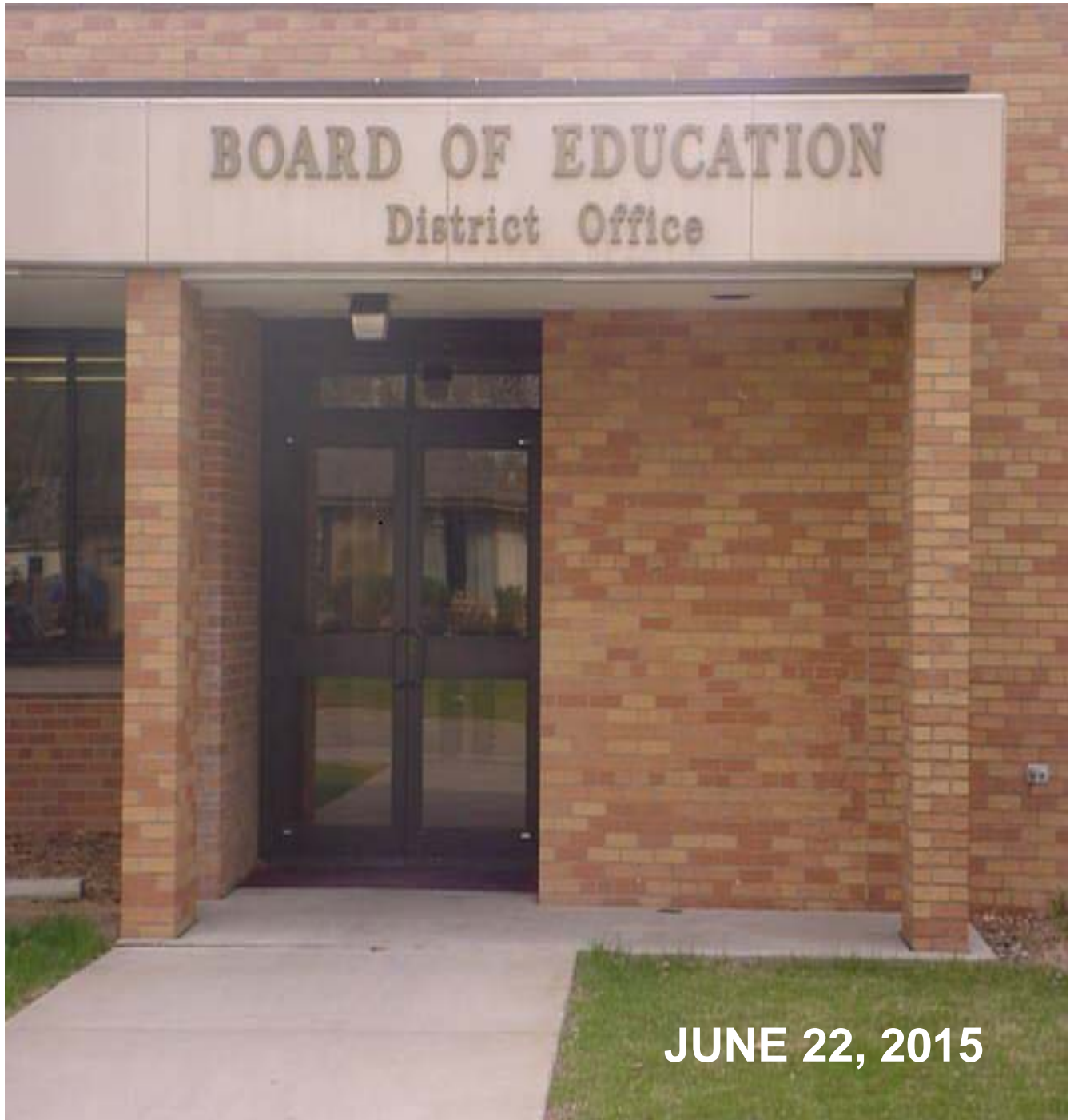


RICHFIELD PUBLIC SCHOOLS

ADOPTED BUDGET

2015 - 2016



JUNE 22, 2015

RICHFIELD PUBLIC SCHOOLS ADOPTED BUDGET 2015 – 2016

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**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2015 – 2016**

SCHOOL BOARD

- Peter Toensing - Chairperson
- Christine Maleck - Vice-Chairperson
- John Ashmead - Clerk
- Deb Etienne - Treasurer
- Todd Nollenberger - Director
- Timothy Pollis - Director

ADMINISTRATION

- Steven Unowsky - Superintendent
- Craig Holje - Executive Director of Human Resources and Administrative Services
- Leadriane Roby - Assistant Superintendent
- Michael Schwartz - Executive Director of Finance and Operations
- Mary Clarkson - Executive Director of Special Programs
- Nick Bishop - Supervisor of Financial Services

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2015-2016**

INTRODUCTION

The 2015-2016 adopted budget reflects and supports the school districts strategic plan. The budget is based on the March 16, 2015 fiscal plan approved by the School Board.

FUND ACCOUNTING

This budget has been prepared in accordance with the State of Minnesota's "Uniform Financial Accounting and Reporting Standards" (UFARS). The prime objective of UFARS is to uniformly collect district financial data from all reporting units. These standards mandate accounting practices and account code structure for all Minnesota schools. The account code consists of six dimensions; Fund, Organization, Program, Finance, Object/Source, and Course. These dimensions identify the different types of district revenues and expenditures.

This budget report format focuses on the Fund, Program, Finance and Source dimensions.

FUND DIMENSION

The Fund Dimension provides for a segregation of revenues and expenditures, which are established in accordance with statutory requirements and Generally Accepted Accounting Principles (GAAP). Each fund has regulations regarding allowable uses. In general the different funds cannot be combined and may be viewed as separate checking accounts. However, the Transportation, Operating Capital and Student Activity Funds are considered part of the General Fund and are reported separately for tracking purposes. The Fund Dimension is divided into the following categories:

1.	Operating Funds	
	01	General Fund (Includes: Transportation, Operating Capital, Student Activity)
	02	Food Service Fund
	04	Community Service Fund
2.	Non-Operating Funds	
	07	Debt Service Fund
	47	Post-Employment Benefits Debt Service Fund
3.	Proprietary Funds	
	20	Internal Service Fund (Self Insured Health Plan)
4.	Fiduciary Funds	
	45	Post-Employment Benefits Irrevocable Trust Fund

PROGRAM DIMENSION

The Program Dimension is used to designate the programmatic use from which financial activity is taking place. The Program Dimension consists of ten categories:

1.	Administration	000-099
2.	District Support Services	100-199
3.	Elementary and Secondary Regular Instruction	200-299
4.	Career and Technical Education Instruction	300-399
5.	Special Education Instruction	400-499
6.	Community Education and Services	500-599
7.	Instructional Support Services	600-699
8.	Pupil Support Services	700-799
9.	Sites, Buildings and Equipment	800-899
10.	Fiscal and Other Fixed Costs Programs	900-999

The following is a detailed definition of the Program categories as defined by the Department of Education:

ADMINISTRATION: Programs include all costs for general administration, instructional administration and school site administration for the school district. Administrative services are those provided by head administrators who are in charge of instructional or instruction-related units. This includes the school board, superintendent, principals, assistant superintendents, and directors of instructional areas. Included are the costs of their immediate offices, including those individuals in direct support to the administrator.

DISTRICT SUPPORT SERVICES: Programs include all activities related to general administrative support not included in the Administration program codes, and all costs related to the fiscal operation and business management aspects of the school district.

ELEMENTARY AND SECONDARY REGULAR INSTRUCTION: Programs include all activities dealing directly with the teaching of pupils, the interaction between teachers and pupils in the classroom and co-curricular activities at kindergarten, elementary and secondary levels. (Does not include special education instruction)

CAREER AND TECHNICAL EDUCATION INSTRUCTION: Consists of courses and activities that develop knowledge, skills, attitudes and behavioral characteristics for students seeking career exploration and employability. This series pertains only to courses that are approved by the Department and operated in accordance with Minnesota Rules Chapter 3505.

SPECIAL EDUCATION INSTRUCTION: Activities providing learning experiences for pupils of any age who, because of certain atypical characteristics or conditions, have been identified as requiring, or who would benefit by, educational programs differentiated from those provided pupils in regular or vocational instruction.

COMMUNITY EDUCATION AND SERVICES: Programs, activities, and events beyond the scope of regular K-12 schooling that enable people of all ages to develop skills and abilities, to find and use local resources and services, and to work toward improvements in their lives and communities.

INSTRUCTIONAL SUPPORT SERVICES: Activities for assisting the instructional staff with the content and process of providing learning experiences for pupils in the kindergarten through twelfth grade. This includes staff development activities, curriculum development and operations of libraries and media centers.

PUPIL SUPPORT SERVICES: Consisting of all services to pupils that do not qualify to be classified as instructional services. Includes counseling, health and social work services, pupil transportation, and food services.

SITES, BUILDINGS AND EQUIPMENT: Consists of activities related to the acquisition (including leasing), operation, maintenance, repair, and remodeling of all physical plant, facilities, and grounds of the school district.

FISCAL AND OTHER FIXED COST PROGRAMS: Consists of fiscal and fixed cost activities that are not recorded elsewhere and includes debt service payments and property liability insurance.

FINANCE DIMENSION

The Finance Dimension as it appears in this report defines different funding sources, specifically federal or state aid, local levy aid and grants. The Finance Dimension is divided into the following eleven categories:

1.	District-Wide (Includes Internally Reported Finance Dimension 900-999)	000
2.	American Recovery & Reinvestment Act (ARRA) Stabilization Funds	101-299
3.	State Supported Programs	302-399
4.	Federal Program Aid Received Through Department of Education	401-499
5.	Federal Aid Received Directly From Federal Sources	501-599
6.	Child Nutrition	701-710
7.	Transportation	711-739
8.	Special Education	740-760
9.	State Placement	761-770
10.	Levy Supported Programs	771-799
11.	Career and Technical Education and School-To-Work	801-999

SOURCE DIMENSION

Revenues are identified by the Source Dimension. A specific source code is required for all revenues received. The Finance Dimension further defines revenue when their uses are restricted. The Source Dimension is divided into the following seven categories:

1.	Local Revenues	001-099
2.	State Revenues	200-399
3.	Federal Revenues Received Through the Minnesota Department of Education and Other State Agencies	400-499
4.	Federal Revenues Received Directly from Federal Sources	500-599
5.	Local Sales, Insurance Recovery and Judgments	601-629
6.	Sale of Bonds and Loans	631-640
7.	Incoming Transfers from Other Funds	649-699

FINANCIAL SUMMARY

The Financial Summary is designed to provide a snap shot of the sources and uses of the districts funds. The categories reflected in the 2015-2016 Financial Summary coincide with the Consolidated Financial Statement prepared by the Minnesota Department of Education. Below is a brief description of the categories included in this summary.

SOURCES OF FUNDS:

Local Sources:

Property Taxes: Revenue from property tax levies, fiscal disparities revenue and property tax shift recognition revenue.

Other: Revenue from tuition, fees, admissions, interest earnings, rent, gifts, bequests and other miscellaneous local sources. Includes revenue from county apportionment, private insurance providers, sale of materials net of cost, insurance recovery, and judgments for the school district.

State Sources:

General Education Aid: Revenue from general education aid, endowment fund apportionment, shared time aid and private alternative programs aid.

Special Education Aid: Revenue from state aid for special education.

Other State Aid: Revenue from other state aids, including integration, nonpublic pupil transportation, charter school building lease, first grade preparedness and telecommunications access. Also includes state paid property tax credits, such as the homestead credit.

Federal Sources:

Revenues provided by the federal government either directly or through a state agency for local school districts.

Other Financing Sources:

Revenue classified separately in the financial statement. Examples of other financing sources are the sale of bonds and bond refunding payments.

USES OF FUNDS:

Instruction, Support Services and School Level Administration:

Leadership: Building principal and curriculum administration.

Professional Teaching Personnel: Licensed professional staff including regular teachers, special education teachers, social workers, psychologists, speech therapists, and substitute teachers.

Classroom Support Staff: Paraprofessional and clerical staff.

Benefits and Payroll Taxes: Includes FICA, state retirement, workers compensation, insurance, and early retirement expenditures.

Tuition Payments: Expenditures to other education agencies for students who could not be served by the local school district. This largely includes treatment for low incidence special education students.

Purchased and Contracted Services: Services purchased from outside the district such as printing expenses, telephone expenses, postage, employee travel, staff development expenses, instructional consultants, student field trips and equipment repair.

USES OF FUNDS (Continued):

Instruction, Support Services and School Level Administration (Continued):

Supplies: Classroom supplies, library books, media materials, periodicals, and computer software.

Textbooks and Workbooks: Textbooks and workbooks used in the classroom.

Other: Building carryover funds, dues and memberships, field trips and other miscellaneous expenses not easily categorized elsewhere in the report.

Facilities, Operations and Maintenance:

Personnel Costs: District level administrative and clerical staff including salary wages.

Benefits and Payroll Taxes: Includes FICA, state retirement, workers compensation, insurance, early retirement expenditures and other benefits.

Purchased and Contracted Services: Services purchased from outside the district such as utilities, printing expenses, telephone expenses, postage, employee travel, staff development expenses, instructional consultants, student field trips, equipment repair, etc.

Supplies, Equipment and Facility Maintenance: General supplies, natural gas, facility improvements, purchase of equipment, classroom furniture replacement, capital lease payments, Repair of roof and parking surfaces, electrical and mechanical system maintenance and health and safety code deficiencies.

Student Transportation:

Expenditures for transportation of students, including salaries, contracted services, fuel for buses and other expenditures. Includes transportation safety activities that promote and ensure safety for students transported to and from school, or school-related trips and activities.

District Level Administration:

Personnel Costs: District level administrative and clerical staff including salary wages.

Benefits and Payroll Taxes: Includes FICA, state retirement, workers compensation, insurance, early retirement expenditures and other benefits.

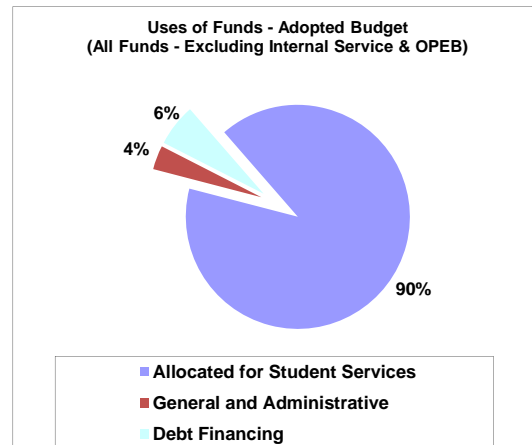
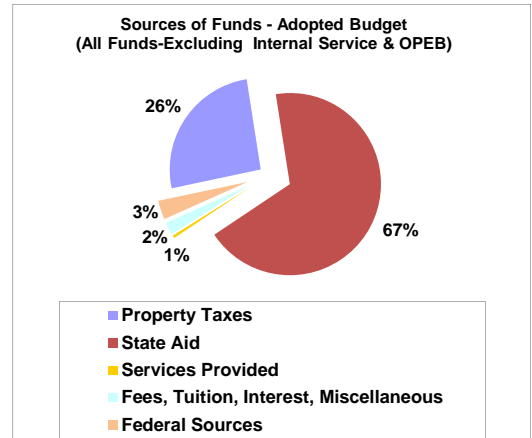
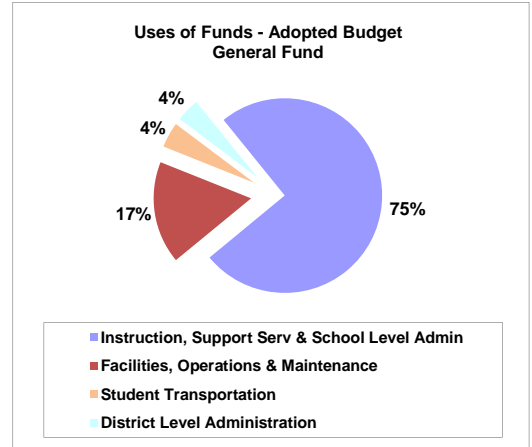
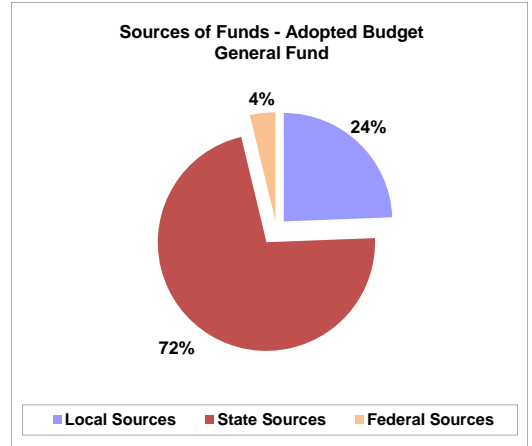
Purchased and Contracted Services: Services purchased from outside the district such as printing expenses, telephone expenses, postage, employee travel, staff development expenses, instructional consultants, student field trips, equipment repair and advertising.

Supplies: General supplies consumed in the operation of the District Office.

Other: Dues and memberships and other miscellaneous expenses.

**Richfield Public Schools
Financial Summary
Three-Year Period Ending June 30, 2016**

Sources and Uses of Funds			
	Actual 13-14	Revised Budget 14-15	Adopted Budget 15-16
General Fund			
Sources:			
Local Sources	9,431,549	13,872,958	14,507,624
State Sources	44,992,848	43,522,410	42,734,060
Federal Sources	<u>2,671,162</u>	<u>2,137,520</u>	<u>2,238,263</u>
Total Sources	57,095,558	59,532,888	59,479,947
Uses:			
Instruction, Support Serv & School Level Admin	41,769,859	44,342,074	44,599,103
Facilities, Operations & Maintenance	<u>8,795,067</u>	<u>9,359,579</u>	<u>10,136,559</u>
Subtotal, School Level Education Services	50,564,926	53,701,653	54,735,662
Student Transportation	2,989,520	2,574,235	2,514,802
District Level Administration	<u>2,004,421</u>	<u>2,215,547</u>	<u>2,318,497</u>
Total Uses	55,558,867	58,491,435	59,568,961
Net Surplus / (Deficit)	1,536,692	1,041,453	(89,014)
Other Financing Sources (Uses)	652,228	-	-
Ending Unreserved Fund Balance	1,580,444	2,131,251	2,235,708
Ending Fund Balance including Reserves	1,677,583	2,719,036	2,630,022
Other Funds			
Food and Nutrition Services			
Total Sources	2,250,914	2,307,000	2,432,500
Total Uses	<u>2,361,651</u>	<u>2,240,496</u>	<u>2,220,133</u>
Net Surplus / (Deficit)	(110,737)	66,504	212,367
Ending Fund Balance	139,340	205,844	418,211
Community Education and Services			
Total Sources	1,347,186	1,234,469	1,351,015
Total Uses	<u>1,310,646</u>	<u>1,228,999</u>	<u>1,335,006</u>
Net Surplus / (Deficit)	36,540	5,470	16,009
Ending Fund Balance	152,183	157,653	173,662
Debt Financing			
Total Sources	22,533,208	4,332,491	3,707,324
Total Uses	<u>22,512,015</u>	<u>4,306,140</u>	<u>4,108,870</u>
Net Surplus / (Deficit)	21,193	26,351	(401,546)
Ending Fund Balance	541,578	567,929	166,383
Combined Funds			
Total Sources	83,879,094	67,406,848	66,970,786
Total Uses	<u>81,743,179</u>	<u>66,267,070</u>	<u>67,232,970</u>
Net Surplus / (Deficit)	2,135,915	1,139,778	(262,184)
Ending Unreserved Fund Balance	2,413,545	3,062,677	2,993,964
Internal Service Fund			
Total Sources	6,716,198	6,219,504	6,406,090
Total Uses	<u>5,604,852</u>	<u>5,828,000</u>	<u>5,979,950</u>
Net Surplus / (Deficit)	1,111,346	391,504	426,140
Ending Fund Balance	1,879,371	2,270,875	2,697,015
Post Employment Benefits -Combined			
Total Sources	1,501,469	1,579,022	1,542,072
Total Uses	<u>1,905,476</u>	<u>1,997,755</u>	<u>1,832,725</u>
Net Surplus / (Deficit)	(404,007)	(418,733)	(290,653)
Ending Fund Balance	11,854,164	11,435,431	11,144,778



Key Statistics			
	Actual 13-14	Revised Budget 14-15	Adopted Budget 15-16
Total Enrollment (Total Adjusted ADM)	4,414	4,396	4,393
Per Pupil Sources of Funds - General Fund	\$12,935	\$13,543	\$13,540
Per Pupil Use of Funds - General Fund			
Instruction, Support Serv & School Level Admin	\$9,463	\$10,087	\$10,152
Facilities, Operations & Maintenance	1,993	2,129	2,307
Student Transportation	677	586	572
District Level Administration	454	504	528
Total General Fund	\$12,587	\$13,306	\$13,560
Class Size:			
Elementary K-5	24.39	24.97	All Estimated 23.00 - 25.00
Middle Level 6-8	24.82	22.96	30.00 or less
High School 9-12	27.31	27.43	30.00

Richfield Public Schools
Financial Summary
Three-Year Period Ending June 30, 2015

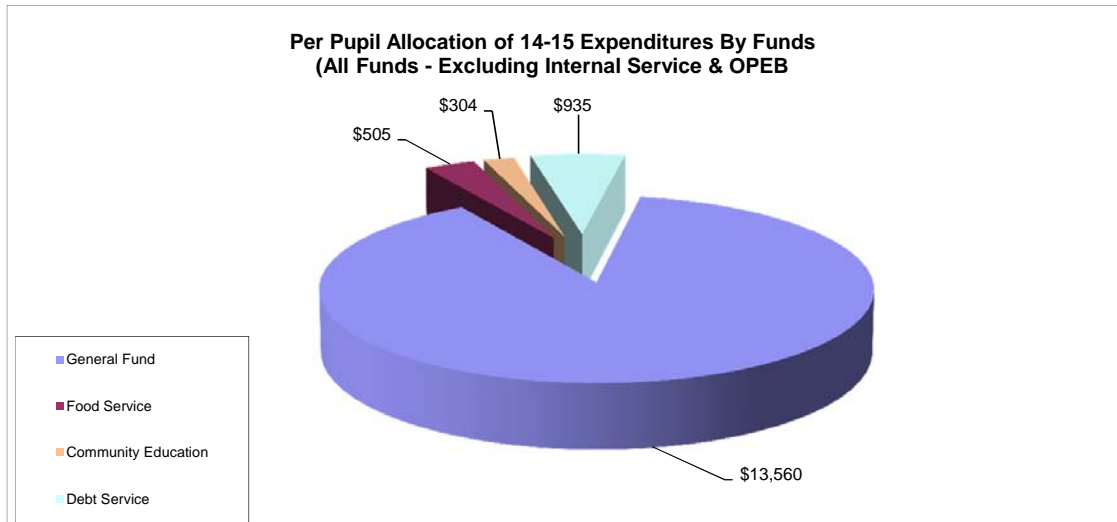
	Actual	Revised	Adopted	Change	
	13-14	Budget 14-15	Budget 15-16	Dollars	Percent
General Fund:					
Sources of Funds:					
Local Sources:					
Property Taxes Approved by Voters	\$ 7,400,506	\$ 7,792,336	\$ 6,162,505	\$ (1,629,831)	(20.92%)
Other Property Taxes	120,675	4,609,367	6,855,427	2,246,060	48.73%
Fees, Tuition, Interest, Misc.	1,910,368	1,471,255	1,489,692	18,437	1.25%
Total Local Sources	<u>\$ 9,431,549</u>	<u>\$ 13,872,958</u>	<u>\$ 14,507,624</u>	<u>\$ 634,666</u>	<u>4.57%</u>
State Sources:					
Basic State Formula Allowance	\$ 34,627,045	\$ 36,432,798	\$ 35,918,257	\$ (514,541)	(1.41%)
Special Education	4,429,469	4,328,937	4,477,262	148,325	3.43%
Other State Aid	5,936,333	2,760,675	2,338,541	(422,134)	(15.29%)
Total State Sources	<u>\$ 44,992,848</u>	<u>\$ 43,522,410</u>	<u>\$ 42,734,060</u>	<u>\$ (788,350)</u>	<u>(1.81%)</u>
Federal Sources:					
Special Education Aid and Other Grants	\$ 2,671,162	\$ 2,137,520	\$ 2,238,263	\$ 100,743	4.71%
Total Source of Revenue - Operating Funds	<u>\$ 57,095,558</u>	<u>\$ 59,532,888</u>	<u>\$ 59,479,947</u>	<u>\$ (52,941)</u>	<u>(0.09%)</u>
Uses of Funds:					
Instruction, Support Serv & School Level Admin:					
Leadership	\$ 1,464,439	\$ 1,742,386	\$ 1,748,985	\$ 6,599	0.38%
Professional Teaching Personnel	22,554,892	24,068,044	25,702,094	1,634,050	6.79%
Classroom Support Staff	3,190,793	3,462,500	3,087,733	(374,767)	(10.82%)
Benefits and Payroll Taxes	10,383,791	10,796,296	11,029,558	233,262	2.16%
Tuition Payments	435,524	211,625	211,625	-	0.00%
Purchased and Contracted Services	2,603,500	2,895,247	2,401,646	(493,601)	(17.05%)
Supplies	963,889	897,383	675,696	(221,687)	(24.70%)
Textbooks & Library Books	93,790	148,300	74,500	(73,800)	(49.76%)
Other	79,242	120,293	(332,734)	(453,027)	(376.60%)
Total Instruction, Support Serv & Schl Level Admin	<u>\$ 41,769,859</u>	<u>\$ 44,342,074</u>	<u>\$ 44,599,103</u>	<u>\$ 257,029</u>	<u>0.58%</u>
Percent of Budget	75.2%	75.8%	74.9%		
Facilities, Operations and Maintenance:					
Personnel Costs	\$ 2,222,934	\$ 2,476,062	\$ 2,524,095	301,161	13.55%
Benefits and Payroll Taxes	960,645	1,126,875	999,109	38,464	4.00%
Purchased and Contracted Services	2,943,503	2,752,577	2,960,515	17,012	0.58%
Supplies, Equipment and Facility Maintenance	2,667,984	3,004,065	3,652,840	984,856	36.91%
Total Facilities, Operations and Maintenance	<u>\$ 8,795,067</u>	<u>\$ 9,359,579</u>	<u>\$ 10,136,559</u>	<u>\$ 1,341,492</u>	<u>14.33%</u>
Percent of Budget	15.8%	16.0%	17.0%		
Student Transportation:					
Total Student Transportation	<u>\$ 2,989,520</u>	<u>\$ 2,574,235</u>	<u>\$ 2,514,802</u>	<u>\$ (59,433)</u>	<u>(2.31%)</u>
Percent of Budget	5.4%	4.4%	4.2%		
District Level Administrative Expenses:					
Personnel Costs	\$ 1,177,036	\$ 1,311,179	\$ 1,362,027	\$ 184,991	15.72%
Benefits and Payroll Taxes	390,783	453,686	503,452	112,669	28.83%
Purchased and Contracted Services	354,386	312,151	322,172	(32,214)	(9.09%)
Supplies, Misc.	82,215	138,531	130,846	48,631	59.15%
Total General and Administrative Expenses	<u>\$ 2,004,421</u>	<u>\$ 2,215,547</u>	<u>\$ 2,318,497</u>	<u>\$ 314,076</u>	<u>14.18%</u>
Percent of Budget	3.6%	3.8%	3.9%		
Total Use of Revenue - Operating Funds	<u>\$ 55,558,867</u>	<u>\$ 58,491,435</u>	<u>\$ 59,568,961</u>	<u>\$ 1,077,526</u>	<u>1.84%</u>
Sources Over (Under) Uses	<u>\$ 1,536,692</u>	<u>\$ 1,041,453</u>	<u>\$ (89,014)</u>	<u>\$ 1,391,602</u>	
Total Other Financing Sources (Uses)	<u>\$ 652,228</u>	<u>\$ -</u>	<u>\$ -</u>		
Net Change in Funds	<u>\$ 2,188,920</u>	<u>\$ 1,041,453</u>	<u>\$ (89,014)</u>		
Total Fund Balance					
Unreserved Fund Balance	<u>\$ 1,580,444</u>	<u>\$ 2,131,251</u>	<u>\$ 2,235,708</u>		
Reserved Fund Balance	<u>\$ 97,139</u>	<u>\$ 587,785</u>	<u>\$ 394,314</u>		
End of Year - Total Fund Balance	<u>\$ 1,677,583</u>	<u>\$ 2,719,036</u>	<u>\$ 2,630,022</u>		

**Richfield Public Schools
Financial Summary
Three-Year Period Ending June 30, 2015**

	Actual 13-14	Revised Budget 14-15	Adopted Budget 15-16	Change	
				Dollars	Percent
Other Revenue and Expenses:					
Food Service Fund					
Revenue from Meal Sales & Services	\$ 29,034	\$ 21,000	\$ 16,500	\$ (4,500)	(21.43%)
Federal & State Aid	2,221,879	2,286,000	2,416,000	130,000	5.69%
Total Sources	\$ 2,250,914	\$ 2,307,000	\$ 2,432,500	\$ 125,500	5.44%
Service to Students and Staff	\$ 2,361,651	\$ 2,240,496	\$ 2,220,133	\$ (20,363)	(0.91%)
Total Uses	\$ 2,361,651	\$ 2,240,496	\$ 2,220,133	\$ (20,363)	(0.91%)
Difference	\$ (110,737)	\$ 66,504	\$ 212,367		
Beginning Fund Balance	\$ 250,077	\$ 139,340	\$ 205,844		
Ending Fund Balance	\$ 139,340	\$ 205,844	\$ 418,211		
Community Service Fund					
Revenue from Services Provided	\$ 360,832	\$ 300,701	\$ 304,418	\$ 3,717	1.24%
Property Taxes & Other Local Sources	448,261	560,657	586,370	25,713	4.59%
State and Federal Sources	538,094	373,111	460,227	87,116	23.35%
Total Sources	\$ 1,347,186	\$ 1,234,469	\$ 1,351,015	\$ 116,546	9.44%
Service to Children	\$ 1,310,646	\$ 1,228,999	\$ 1,335,006	\$ 106,007	8.63%
Total Uses	\$ 1,310,646	\$ 1,228,999	\$ 1,335,006	\$ 106,007	8.63%
Difference	36,540	5,470	16,009		
Beginning Fund Balance	\$ 115,643	\$ 152,183	\$ 157,653		
Ending Fund Balance	\$ 152,183	\$ 157,653	\$ 173,662		
Debt Service Fund					
Property Taxes and Other Local Sources	\$ 22,533,208	\$ 4,332,491	\$ 3,707,324	\$ (625,167)	(14.43%)
Principal Repayment and Interest Expense	\$ 22,512,015	\$ 4,306,140	\$ 4,108,870	\$ (197,270)	(4.58%)
Difference	\$ 21,193	\$ 26,351	\$ (401,546)		
Beginning Fund Balance	\$ 520,385	\$ 541,578	\$ 567,929		
Ending Fund Balance	\$ 541,578	\$ 567,929	\$ 166,383		
Internal Service Fund					
Investment Earnings	\$ -	\$ -	\$ -	\$ -	0.00%
Medical Premiums	6,716,198	6,219,504	6,406,090	186,586	0.00%
Total Sources	\$ 6,716,198	\$ 6,219,504	\$ 6,406,090	\$ 186,586	0.00%
Medical benefit claims	\$ 5,604,852	\$ 5,828,000	\$ 5,979,950	\$ 151,950	0.00%
Total Uses	\$ 5,604,852	\$ 5,828,000	\$ 5,979,950	\$ 151,950	0.00%
Difference	\$ 1,111,346	\$ 391,504	\$ 426,140		
Beginning Fund Balance	\$ 768,025	\$ 1,879,371	\$ 2,270,875		
Ending Fund Balance	\$ 1,879,371	\$ 2,270,875	\$ 2,697,015		
Post Employment Benefits					
Investment Earnings	\$ 188,957	\$ 400,000	\$ 400,000	\$ -	0.00%
Levy	1,126,064	990,378	959,340	(31,038)	(3.13%)
Other Local Sources	186,448	188,644	182,732	(5,912)	0.00%
Total Sources	\$ 1,501,469	\$ 1,579,022	\$ 1,542,072	\$ (36,950)	(2.34%)
Insurance Benefits	\$ 697,336	\$ 801,700	\$ 697,336	\$ (104,364)	(13.02%)
Professional Services	83	300	83	(217)	(72.33%)
Principal Repayment and Interest Expense	1,208,056	1,195,755	1,135,306	(60,449)	(5.06%)
Total Uses	\$ 1,905,476	\$ 1,997,755	\$ 1,832,725	\$ (165,030)	(8.26%)
Difference	\$ (404,007)	\$ (418,733)	\$ (290,653)		
Beginning Fund Balance	\$ 12,258,171	\$ 11,854,164	\$ 11,435,431		
Ending Fund Balance	\$ 11,854,164	\$ 11,435,431	\$ 11,144,778		
Net Change in Fund Balances	\$ 15,101,426	\$ 1,112,549	\$ (126,697)		

**Richfield Public Schools
Financial Summary
Three-Year Period Ending June 30, 2015**

	Actual 13-14	Revised Budget 14-15	Adopted Budget 15-16	Change	
				Dollars	Percent
Enrollment:	4,414	4,396	4,393	(3)	(0.07%)
Per Pupil Revenue and Expenditures					
General Fund					
Revenue	\$ 12,935	\$ 13,543	\$ 13,540	\$ (3)	(0.02%)
Expenditures	\$ 12,587	\$ 13,306	\$ 13,560	\$ 254	1.91%
Difference	\$ 348	\$ 237	\$ (20)		
Food Service					
Revenue	\$ 510	\$ 525	\$ 554	\$ 29	5.51%
Expenditures	\$ 535	\$ 510	\$ 505	\$ (4)	(0.84%)
Difference	\$ (25)	\$ 15	\$ 48		
Community Service Fund					
Revenue	\$ 305	\$ 281	\$ 308	\$ 27	9.52%
Expenditures	\$ 297	\$ 280	\$ 304	\$ 24	8.70%
Difference	\$ 8	\$ 1	\$ 4		
Debt Service Fund					
Revenue	\$ 5,105	\$ 986	\$ 844	\$ (142)	(14.37%)
Expenditures	\$ 5,100	\$ 980	\$ 935	\$ (44)	(4.52%)
Difference	\$ 5	\$ 6	\$ (91)		
Summary					
Revenue	\$ 18,855	\$ 15,334	\$ 15,245	\$ (89)	(0.58%)
Expenditures	\$ 18,519	\$ 15,074	\$ 15,305	\$ 230	1.53%
Difference	\$ 336	\$ 259	\$ (60)		



STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE
ADOPTED BUDGET
2015 - 2016 SCHOOL YEAR

FUND	PROJECTED FUND BALANCE June 30, 2015	2015-2016 REVENUE	2015-2016 EXPENDITURES	EXCESS REVENUE OVER(UNDER) EXPENDITURE	PROJECTED FUND BALANCE June 30, 2016
1 GENERAL - GRANTS		\$ 1,377,029	\$ 1,333,029	\$ 44,000	
GENERAL - NON GRANTS		\$ 50,021,782	\$ 49,961,325	\$ 60,457	
GENERAL SUB-TOTAL	\$ 2,010,916	\$ 51,398,811	\$ 51,294,354	\$ 104,457	\$ 2,115,373
TRANSPORTATION	\$ -	\$ 2,514,802	\$ 2,514,802	\$ -	\$ -
OPERATING CAPITAL	\$ 152,139	\$ 2,564,600	\$ 2,608,799	\$ (44,199)	\$ 107,940
TECHNOLOGY LEVY	\$ 435,646	\$ 2,245,959	\$ 2,395,231	\$ (149,272)	\$ 286,374
STUDENT ACTIVITY ACCTS	\$ 120,335	\$ 175,000	\$ 175,000	\$ -	\$ 120,335
GENERAL FUND TOTAL	\$ 2,719,036	\$ 58,899,172	\$ 58,988,186	\$ (89,014)	\$ 2,630,022
2 FOOD SERVICE	\$ 205,844	\$ 2,432,500	\$ 2,220,133	\$ 212,367	\$ 418,211
4 COMMUNITY EDUCATION	\$ 157,653	\$ 1,351,015	\$ 1,335,006	\$ 16,009	\$ 173,662
7 DEBT SERVICE	\$ 567,929	\$ 3,707,324	\$ 4,108,870	\$ (401,546)	\$ 166,383
20 INTERNAL SERVICE	\$ 2,270,875	\$ 6,406,090	\$ 5,979,950	\$ 426,140	\$ 2,697,015
45 OPEB TRUST	\$ 11,238,269	\$ 400,000	\$ 697,419	\$ (297,419)	\$ 10,940,850
47 OPEB DEBT SERVICE	\$ 197,162	\$ 1,142,072	\$ 1,135,306	\$ 6,766	\$ 203,928
DISTRICT BUDGET TOTAL	\$ 17,356,768	\$ 74,338,173	\$ 74,464,870	\$ (126,697)	\$ 17,230,071

**Richfield Public Schools
Budget by Funding Source
Year Ending June 30, 2016**

BUILDING	EXPENDITURE	GENERAL FUND	COMPENSATORY	INTEGRATION	TITLE	Q-Comp	ADSI	ESL	SPECIAL PROGRAMS	TOTAL
District-Wide	Salaries/Benefits	2,540,505	86,103	209,707	445,220	504,163	-	114,734	3,196,392	7,096,824
	Purchased Services	1,250,345	51,808	45,952	-	78,457	31,000	4,566	1,089,421	2,551,549
	Supplies & Materials	173,393	-	-	-	150	1,000	10,510	27,317	212,370
	Capital Expenditures	7,000	-	-	-	-	-	-	4,500	11,500
	Debt Service	32,050	-	-	-	-	-	-	-	32,050
	Other Expenditures	55,321	-	-	-	-	-	-	-	55,321
	Total District-Wide	4,058,614	137,911	255,659	445,220	582,770	32,000	129,810	4,317,630	9,959,614
Centennial	Salaries/Benefits	2,134,908	1,056,828	164,710	187,149	79,666	122,338	291,618	980,443	5,017,660
	Purchased Services	75,778	-	-	-	-	-	-	-	75,778
	Supplies & Materials	97,749	-	-	-	-	-	-	2,375	100,124
	Capital Expenditures	-	-	-	-	-	-	-	500	500
		Total Centennial	2,308,435	1,056,828	164,710	187,149	79,666	122,338	291,618	983,318
Sheridan Hills	Salaries/Benefits	2,617,724	497,457	171,459	131,223	73,469	98,813	288,663	847,557	4,726,365
	Purchased Services	81,518	-	-	-	-	-	-	-	81,518
	Supplies & Materials	92,597	-	-	-	-	-	-	2,480	95,077
	Capital Expenditures	3,000	-	-	-	-	-	-	500	3,500
		Total Sheridan Hills	2,794,839	497,457	171,459	131,223	73,469	98,813	288,663	850,537
RDLS	Salaries/Benefits	1,984,254	447,094	138,010	98,032	59,025	85,961	159,307	446,615	3,418,298
	Purchased Services	91,552	-	-	-	-	-	-	-	91,552
	Supplies & Materials	91,555	-	-	-	-	-	-	680	92,235
		Total RDLS	2,167,361	447,094	138,010	98,032	59,025	85,961	159,307	447,295

**Richfield Public Schools
Budget by Funding Source
Year Ending June 30, 2016**

BUILDING	EXPENDITURE	GENERAL FUND	COMPENSATORY	INTEGRATION	TITLE	Q-Comp	ADSI	ESL	SPECIAL PROGRAMS	TOTAL
RSTEM	Salaries/Benefits	4,236,788	584,283	158,955	176,186	98,257	111,895	391,155	1,402,149	7,159,668
	Purchased Services	166,966	-	-	-	-	-	-	-	166,966
	Supplies & Materials	185,106	-	-	-	-	-	-	1,515	186,621
	Total RSTEM	4,588,860	584,283	158,955	176,186	98,257	111,895	391,155	1,403,664	7,513,255
RMS	Salaries/Benefits	4,226,915	1,205,123	233,073	197,440	111,502	180,126	383,279	1,473,421	8,010,879
	Purchased Services	333,716	-	-	-	-	-	-	-	333,716
	Supplies & Materials	257,869	-	-	-	-	-	1,000	4,755	263,624
	Capital Expenditures	19,000	-	-	-	-	-	-	500	19,500
Total RMS	4,837,500	1,205,123	233,073	197,440	111,502	180,126	384,279	1,478,676	8,627,719	
RHS	Salaries/Benefits	6,166,544	1,240,179	145,972	-	120,797	180,976	207,351	1,652,861	9,714,680
	Purchased Services	763,031	-	-	-	-	-	-	-	763,031
	Supplies & Materials	519,977	-	-	-	-	-	-	4,805	524,782
	Capital Expenditures	4,795	-	-	-	-	-	-	500	5,295
	Other Expenditures	5,705	-	-	-	-	-	-	-	5,705
Total RHS	7,460,052	1,240,179	145,972	-	120,797	180,976	207,351	1,658,166	11,013,493	
RCEP	Salaries/Benefits	299,075	152,121	-	-	11,695	-	-	-	462,891
	Purchased Services	4,175	-	-	-	-	-	-	-	4,175
	Supplies & Materials	7,300	-	-	-	-	-	-	-	7,300
	Other Expenditures	3,300	-	-	-	-	-	-	-	3,300
Total RCEP	313,850	152,121	-	-	11,695	-	-	-	477,666	
General Fund Total		28,529,511	5,320,996	1,267,838	1,235,250	1,137,181	812,109	1,852,183	11,139,286	51,294,354

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2015-2016
GENERAL FUND REVENUE - GRANTS**

FIN	SOURCE	REVISED 2014-15	ADOPTED 2015-16	% CHANGE
GENERAL FUND - GRANTS:				
401	400 TITLE I - ACADEMIC ACHIEVEMENT	992,468	977,270	(1.5%)
414	400 TITLE II - TRAINING AND RECRUITING	164,155	138,540	(15.6%)
417	400 TITLE III - LEP	173,334	119,440	(31.1%)
422	400 PART H (SHIC)	32,000	32,000	0.0%
628	400 CARL PERKINS	22,540	17,990	(20.2%)
917	099 E-RATE	44,000	44,000	0.0%
922	096 E-MENTORING - BEST BUY	2,456	2,500	1.8%
926	099 LCTS-WELCOME CENTER	12,500	12,500	0.0%
946	099 TEEN OUTREACH PROGRAM	20,000	9,000	(55.0%)
948	099 LCTS-SOMALI FAMILY OUTREACH WKR	12,000	8,789	(26.8%)
949	099 TEEN ISSUES	20,000	15,000	(25.0%)
GENERAL FUND GRANT TOTAL		1,495,453	1,377,029	(7.9%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2015-2016
GENERAL FUND REVENUE**

FIN	SOURCE	REVISED 2014-15	ADOPTED 2015-16	% CHANGE
GENERAL FUND:				
XXX	001 LEVY-CURRENT #	6,245,514	6,627,440	6.1%
000	009 FISCAL DISPARITIES #	1,826,400	1,637,126	(10.4%)
000	010 COUNTY APPORTIONMENT #	108,285	71,179	(34.3%)
XXX	050 FEES FROM PATRONS	158,880	158,880	0.0%
000	051 FEES FROM PATRONS-ACTIVITIES	22,580	22,580	0.0%
000	060 ADMISSIONS-ALL PROGRAMS	30,503	30,503	0.0%
372	071 THIRD PARTY BILLING	25,000	125,000	400.0%
000	092 INVESTMENT EARNINGS	25,000	25,000	0.0%
000	093 RENT-SCHOOL FACILITIES	294,942	344,942	17.0%
XXX	096 GIFTS & BEQUESTS	40,301	40,301	0.0%
XXX	099 MISCELLANEOUS REVENUE	109,441	109,441	0.0%
000	201 ENDOWMENT FUND APPORTIONMENT	121,562	121,562	0.0%
000	211 GENERAL EDUCATION AID	26,981,816	26,164,777	(3.0%)
000	212 LITERACY INCENTIVE AID	375,000	375,000	0.0%
000	213 SHARED TIME AID	5,206	5,206	0.0%
317	211 BASIC SKILLS/GENERAL ED	5,732,364	6,158,399	7.4%
318	300 INTEGRATION AID	863,771	834,113	(3.4%)
335	300 QUALITY COMPENSATION	1,136,720	744,244	(34.5%)
000	360 SPECIAL EDUCATION AID	4,328,937	4,477,262	3.4%
419	400 FED AIDS - SPEC ED FLOW THRU	753,023	953,023	26.6%
000	621 RESALE OF MATERIALS	5,500	5,500	0.0%
330	211 LEARNING AND DEVELOPMENT	906,300	901,229	(0.6%)
388	211 GIFTED AND TALENTED	61,410	61,066	(0.6%)
000	643 HOST COST	28,009	28,009	0.0%
GENERAL FUND REVENUE SUBTOTAL		50,186,464	50,021,782	(0.3%)
GENERAL FUND REVENUE SUBTOTAL WITH GRANTS		51,681,917	51,398,811	(0.5%)

Part of County Levy (Vocational, Safe Schools, Health Insurance, Integration)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2015-2016
GENERAL FUND REVENUE**

FIN	SOURCE	REVISED 2014-15	ADOPTED 2015-16	% CHANGE
TRANSPORTATION FUND:				
000	211 GENERAL ED TRANSPORTATION	1,731,704	1,672,271	(3.4%)
737	050 PAY TO RIDE	15,510	15,510	0.0%
XXX	099 MISCELLANEOUS REVENUE	17,914	17,914	0.0%
928	099 INTEGRATION - WATS CONTRACT	170,485	170,485	0.0%
715	300 INTEGRATION/DESEGREGATION	578,160	569,265	(1.5%)
720	300 NON PUBLIC TRANSPORTATION	60,462	69,357	14.7%
TRANSPORTATION FUND TOTAL		2,574,235	2,514,802	(2.3%)
CAPITAL FUND:				
000	099 SOLAR PANEL REVENUE	7,400	9,168	23.9%
000	001 LEASE LEVY	959,828	1,066,270	11.1%
000	001 HEALTH AND SAFETY LEVY	212,796	580,775	172.9%
302	001 OPERATING CAPITAL LEVY	563,545	548,757	(2.6%)
302	099 OPER CAPITAL-BLOOMINGTON LEASE	57,247	48,491	(15.3%)
302	211 OPERATING CAPITAL GEN ED AID	638,998	580,309	(9.2%)
385	001 DEFERRED MAINTENANCE LEVY	333,620	311,605	(6.6%)
795	001 TECHNOLOGY LEVY	2,260,000	2,245,959	(0.6%)
795	099 E-RATE TECHNOLOGY	68,302	0	(100.0%)
CAPITAL FUND TOTAL		5,101,736	5,391,334	5.7%
STUDENT ACTIVITIES FUND:				
000	099 STUDENT ACTIVITIES	175,000	175,000	0.0%
STUDENT ACTIVITIES FUND TOTAL		175,000	175,000	0.0%
GENERAL FUND TOTAL		58,037,435	58,102,918	0.1%
GENERAL FUND TOTAL WITH GRANTS		59,532,888	59,479,947	(0.1%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2015-2016
REVENUE**

FIN	SOURCE	REVISED 2014-15	ADOPTED 2015-16	% CHANGE
FOOD SERVICE FUND:				
000	099 MISCELLANEOUS REVENUE	4,000	4,000	0.0%
XXX	300 STATE SCHOOL MEALS AID	120,000	155,000	29.2%
701	471-472 FED SCHOOL LUNCH AID	1,150,000	1,180,000	2.6%
000	473 COMMODITY REBATE PROGRAM	30,000	30,000	0.0%
701	474 COMMODITY DISTRIBUTION	150,000	145,000	(3.3%)
705	476 BREAKFAST PROGRAM	400,000	450,000	12.5%
709	479 SUMMER PROGRAM	80,000	90,000	12.5%
XXX	601 SALES TO STUDENTS	350,000	360,000	2.9%
701	606 SALES TO ADULTS	17,000	12,500	(26.5%)
707	608 SPECIAL FUNCTIONS	6,000	6,000	0.0%
FOOD SERVICE FUND TOTAL		2,307,000	2,432,500	5.4%
COMMUNITY SERVICES FUND:				
000	001 LEVY-CURRENT	224,379	224,379	0.0%
325	001 EARLY CHILDHOOD & FAMILY ED LEVY	272,991	298,704	9.4%
000	009 FISCAL DISPARITIES	63,287	63,287	0.0%
000	021 BLOOMINGTON - FEE COLLECTION	42,501	44,918	5.7%
XXX	050 FEES FROM PATRONS	252,000	251,500	(0.2%)
000	093 RENT-SCHOOL FACILITIES	1,500	1,800	20.0%
000	099 MISCELLANEOUS REVENUE	500	2,000	300.0%
000	102 COPIER REVENUE	4,200	4,200	0.0%
XXX	300 OTHER STATE AID	83,423	96,215	15.3%
000	301 NON PUBLIC AID	289,688	289,012	(0.2%)
412	400 RACE-TO-THE-TOP KINDER PREP	0	75,000	100.0%
COMMUNITY SERVICES FUND TOTAL		1,234,469	1,351,015	9.4%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2015-2016
REVENUE**

FIN	SOURCE	REVISED 2014-15	ADOPTED 2015-16	% CHANGE
DEBT REDEMPTION FUND:				
000	001 LEVY	3,637,612	3,112,472	(14.4%)
000	009 FISCAL DISPARITIES	692,879	592,852	(14.4%)
000	092 INVESTMENT EARNINGS	2,000	2,000	0.0%
DEBT REDEMPTION FUND TOTAL		4,332,491	3,707,324	(14.4%)
INTERNAL SERVICE FUND (Self Insured Health Plan):				
000	099 BENEFIT REVENUE	6,219,504	6,406,090	3.0%
INTERNAL SERVICE FUND TOTAL		6,219,504	6,406,090	3.0%
OPEB TRUST FUND:				
000	092 INVESTMENT EARNINGS	400,000	400,000	0.0%
OPEB TRUST FUND TOTAL		400,000	400,000	0.0%
OPEB DEBT SERVICE FUND:				
000	001 LEVY	990,378	959,340	(3.1%)
000	009 FISCAL DISPARITIES	188,644	182,732	(3.1%)
OPEB DEBT SERVICE FUND TOTAL		1,179,022	1,142,072	(3.1%)
DISTRICT TOTAL WITH GRANTS		75,205,374	74,918,948	(0.4%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2015-2016
GENERAL FUND EXPENDITURES - GRANTS**

PROG FIN	REVISED 2014-2015	ADOPTED 2015-2016	% CHANGE
GENERAL FUND - GRANTS:			
216 401 TITLE I - ACADEMIC ACHIEVEMENT	992,468	977,270	(1.5%)
204 414 TITLE II - TRAINING AND RECRUITING	164,155	138,540	(15.6%)
205 417 TITLE III - LEP	173,334	119,440	(31.1%)
412 422 PART H (SHIC)	32,000	32,000	0.0%
790 628 CARL PERKINS	22,540	17,990	(20.2%)
790 922 E-MENTORING GRANT	2,456	2,500	1.8%
790 926 LCTS-WELCOME CENTER	12,500	12,500	0.0%
790 946 TEEN OUTREACH PROGRAM	20,000	9,000	(55.0%)
790 948 LCTS-SOMALI FAMILY OUTREACH WKR	12,000	8,789	(26.8%)
790 949 TEEN ISSUES	20,000	15,000	(25.0%)
GENERAL FUND - GRANT TOTAL	1,451,453	1,333,029	(8.2%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2015-2016
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2014-2015	ADOPTED 2015-2016	% CHANGE
DISTRICT WIDE:			
010 BOARD OF EDUCATION	72,044	70,700	(1.9%)
020 OFFICE OF THE SUPERINTENDENT	327,895	346,764	5.8%
031 INSTRUCTIONAL ADMINISTRATION	374,076	454,694	21.6%
110 BUSINESS SUPPORT SERVICES	739,025	759,684	2.8%
130 COMMUNITY RELATIONS	33,000	25,000	(24.2%)
150 LEGAL SERVICES	36,500	36,500	0.0%
160 PERSONNEL	519,023	521,698	0.5%
190 RESEARCH / EVALUATION	48,685	33,650	(30.9%)
199 SCHOOL ELECTIONS	0	9,000	100.0%
203 ELEMENTARY EDUCATION	379,413	275,000	(27.5%)
211 SECONDARY EDUCATION	335,419	357,707	6.6%
218 GIFTED AND TALENTED	38,888	0	(100.0%)
610 CURRICULUM DEVELOPMENT	42,555	42,700	0.3%
620 LIBRARY MEDIA CENTER	7,276	7,500	3.1%
640 STAFF DEVELOPMENT	52,834	19,500	(63.1%)
680 COMPUTER AIDED INSTRUCTION	6,995	7,441	6.4%
790 OTHER PUPIL SUPPORT SERVICES	202,827	85,311	(57.9%)
810 OPERATIONS AND MAINTENANCE	441,555	464,514	5.2%
812 SEC MAINTENANCE	600	600	0.0%
814 CENTRAL MAINTENANCE	159,051	165,642	4.1%
920 TAC INTEREST EXPENSE	32,050	32,050	0.0%
930 EMPLOYEE BENEFITS	(163,605)	(226,549)	38.5%
940 INSURANCE	285,332	277,051	(2.9%)
960 NON-RECURRING ITEMS	13,000	13,000	0.0%
DISTRICT WIDE TOTAL	3,984,438	3,779,157	(5.2%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2015-2016
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2014-2015	ADOPTED 2015-2016	% CHANGE
CENTENNIAL SCHOOL:			
050 SCHOOL BUILDING ADMINISTRATION	242,248	247,320	2.1%
201 KINDERGARTEN	335,935	348,038	3.6%
203 ELEMENTARY EDUCATION	2,251,372	2,177,573	(3.3%)
218 GIFTED AND TALENTED	50,657	49,684	(1.9%)
219 LIMITED ENGLISH PROFICIENCY	283,496	291,618	2.9%
240 HEALTH / PHYSICAL EDUCATION	112,900	116,523	3.2%
258 MUSIC	93,100	95,861	3.0%
291 CO-CURR ACTIVITIES	2,780	3,023	8.7%
401 SPEECH / LANGUAGE IMPAIRED	62,156	60,238	(3.1%)
402 MENTALLY IMPAIRED: MILD - MODERATE	111,394	113,228	1.6%
403 MENTALLY IMPAIRED: SEVERE - PROFOUND	410,822	416,510	1.4%
407 SPECIFIC LEARNING DISABILITY	97,548	96,227	(1.4%)
408 EMOTIONAL / BEHAVIORAL DISORDER	103,540	135,080	30.5%
411 AUTISTIC SPECTRUM DISORDERS	156,741	160,935	2.7%
420 GENERAL SPECIAL EDUCATION	0	1,100	100.0%
422 EARLY INTERVENING SERVICES (ADSIS)	0	122,338	100.0%
620 LIBRARY MEDIA CENTER	23,453	70,033	198.6%
640 STAFF DEVELOPMENT	7,003	7,003	0.0%
680 COMPUTER AIDED INSTRUCTION	2,303	2,000	(13.2%)
720 HEALTH SERVICES	37,871	38,292	1.1%
790 OTHER PUPIL SUPPORT SERVICES	145,842	170,191	16.7%
810 OPERATIONS AND MAINTENANCE	293,558	284,098	(3.2%)
CENTENNIAL SCHOOL TOTAL	4,824,719	5,006,913	3.8%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2015-2016
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2014-2015	ADOPTED 2015-2016	% CHANGE
SHERIDAN HILLS SCHOOL:			
050 SCHOOL BUILDING ADMINISTRATION	241,582	251,327	4.0%
201 KINDERGARTEN	343,511	462,300	34.6%
203 ELEMENTARY EDUCATION	2,060,446	2,190,598	6.3%
218 GIFTED AND TALENTED	50,657	49,684	(1.9%)
219 LIMITED ENGLISH PROFICIENCY	292,300	288,663	(1.2%)
240 HEALTH / PHYSICAL EDUCATION	53,626	56,388	5.2%
291 CO-CURRICULAR ACTIVITIES	1,289	1,413	9.6%
401 SPEECH / LANGUAGE IMPAIRED	59,540	62,680	5.3%
402 MENTALLY IMPAIRED: MILD - MODERATE	43,023	0	(100.0%)
403 MENTALLY IMPAIRED: SEVERE - PROFOUND	343,737	293,692	(14.6%)
407 SPECIFIC LEARNING DISABILITY	126,486	128,622	1.7%
408 EMOTIONAL / BEHAVIORAL DISORDER	124,291	126,836	2.0%
410 OTHER HEALTH DISABILITIES	10,173	10,491	3.1%
411 AUTISTIC SPECTRUM DISORDERS	247,757	205,816	(16.9%)
420 GENERAL SPECIAL EDUCATION	16,467	22,400	36.0%
422 EARLY INTERVENING SERVICES (ADSIS)	0	98,813	100.0%
620 LIBRARY MEDIA CENTER	9,655	92,489	857.9%
640 STAFF DEVELOPMENT	5,215	5,215	0.0%
720 HEALTH SERVICES	33,935	38,793	14.3%
790 OTHER PUPIL SUPPORT SERVICES	67,617	130,739	93.4%
810 OPERATIONS AND MAINTENANCE	214,653	258,278	20.3%
SHERIDAN HILLS SCHOOL TOTAL	4,345,960	4,775,237	9.9%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2015-2016
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2014-2015	ADOPTED 2015-2016	% CHANGE
DUAL LANGUAGE SCHOOL:			
050 SCHOOL BUILDING ADMINISTRATION	235,733	251,166	6.5%
201 KINDERGARTEN	267,860	216,107	(19.3%)
203 ELEMENTARY EDUCATION	1,697,498	1,623,382	(4.4%)
218 GIFTED AND TALENTED	49,768	57,843	16.2%
219 LIMITED ENGLISH PROFICIENCY	24,327	159,307	554.9%
240 HEALTH	74,581	81,109	8.8%
241 PHYSICAL EDUCATION	500	500	0.0%
258 MUSIC	108,898	113,713	4.4%
401 SPEECH / LANGUAGE IMPAIRED	72,151	77,154	6.9%
407 SPECIFIC LEARNING DISABILITY	33,526	79,964	138.5%
408 EMOTIONAL / BEHAVIORAL DISORDER	70,026	108,871	55.5%
411 AUTISTIC SPECTRUM DISORDERS	174,384	180,626	3.6%
420 GENERAL SPECIAL EDUCATION	0	680	100.0%
422 EARLY INTERVENING SERVICES (ADSS)	0	85,961	100.0%
620 LIBRARY MEDIA CENTER	20,709	48,192	132.7%
640 STAFF DEVELOPMENT	4,656	4,656	0.0%
680 COMPUTER AIDED INSTRUCTION	1,152	1,000	(13.2%)
720 HEALTH SERVICES	300	550	83.3%
790 OTHER PUPIL SUPPORT SERVICES	60,595	113,557	87.4%
810 OPERATIONS AND MAINTENANCE	266,553	262,090	(1.7%)
DUAL LANGUAGE SCHOOL TOTAL	3,163,217	3,466,428	9.6%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2015-2016
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2014-2015	ADOPTED 2015-2016	% CHANGE
RSTEM:			
050 SCHOOL BUILDING ADMINISTRATION	331,751	335,943	1.3%
201 KINDERGARTEN	467,982	477,178	2.0%
203 ELEMENTARY EDUCATION	2,987,317	3,076,513	3.0%
218 GIFTED AND TALENTED	116,911	116,344	(0.5%)
219 LIMITED ENGLISH PROFICIENCY	351,347	391,155	11.3%
240 HEALTH / PHYSICAL EDUCATION	123,482	156,252	26.5%
258 MUSIC	118,743	152,286	28.2%
291 CO-CURRICULAR ACTIVITIES	1,289	2,966	130.1%
298 EXTRA CURRICULAR	1,045	1,130	8.1%
401 SPEECH / LANGUAGE IMPAIRED	103,803	102,995	(0.8%)
402 MENTALLY IMPAIRED: MILD - MODERATE	106,131	106,525	0.4%
407 SPECIFIC LEARNING DISABILITY	287,879	295,876	2.8%
408 EMOTIONAL / BEHAVIORAL DISORDER	654,596	614,711	(6.1%)
411 AUTISTIC SPECTRUM DISORDERS	254,830	238,177	(6.5%)
420 GENERAL SPECIAL EDUCATION	47,062	45,380	(3.6%)
422 EARLY INTERVENING SERVICES (ADSI)	0	111,895	100.0%
620 LIBRARY MEDIA CENTER	27,986	33,142	18.4%
640 STAFF DEVELOPMENT	6,619	6,619	0.0%
680 COMPUTER AIDED INSTRUCTION	2,303	2,000	(13.2%)
720 HEALTH SERVICES	38,122	38,921	2.1%
790 OTHER PUPIL SUPPORT SERVICES	90,515	231,559	155.8%
810 OPERATIONS AND MAINTENANCE	694,871	651,152	(6.3%)
RSTEM SCHOOL TOTAL	6,814,584	7,188,719	5.5%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2015-2016
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2014-2015	ADOPTED 2015-2016	% CHANGE
MIDDLE SCHOOL:			
050 SCHOOL BUILDING ADMINISTRATION	319,142	299,779	(6.1%)
203 ELEMENTARY EDUCATION	1,085,021	1,139,115	5.0%
211 SECONDARY EDUCUCATION	920,077	577,539	(37.2%)
212 VISUAL ART	80,370	93,484	16.3%
215 BUSINESS EDUCATION	500	0	(100.0%)
218 GIFTED AND TALENTED	60,351	59,957	(0.7%)
219 LIMITED ENGLISH PROFICIENCY	453,825	384,279	(15.3%)
220 ENGLISH / LANGUAGE EDUCATION	565,286	506,357	(10.4%)
230 FOREIGN LANGUAGE	72,180	109,742	52.0%
240 HEALTH	357,589	309,376	(13.5%)
241 PHYSICAL EDUCATION	2,000	2,000	0.0%
255 INDUSTRIAL TECHNOLOGY	104,194	106,297	2.0%
256 MATHEMATICS	663,316	428,816	(35.4%)
258 BAND	195,530	198,802	1.7%
259 CHOIR	1,300	1,300	0.0%
260 NATURAL SCIENCES	441,301	388,824	(11.9%)
270 SOCIAL STUDIES	422,161	366,979	(13.1%)
291 CO-CURRICULAR ACTIVITIES	40,226	39,044	(2.9%)
292 BOYS / GIRLS ATHLETICS	19,122	26,929	40.8%
294 BOYS ATHLETICS	44,166	44,341	0.4%
296 GIRLS ATHLETICS	28,172	29,221	3.7%
298 EXTRA CURRICULAR ACTIVITIES	3,948	4,276	8.3%
401 SPEECH / LANGUAGE IMPAIRED	109,618	119,539	9.1%
402 MENTALLY IMPAIRED: MILD - MODERATE	169,886	172,390	1.5%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2015-2016
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2014-2015	ADOPTED 2015-2016	% CHANGE
MIDDLE SCHOOL (CONTINUED):			
403 MENTALLY IMPAIRED: SEVERE - PROFOUND	115,413	96,627	(16.3%)
404 PHYSICALLY IMPAIRED	16,530	17,099	3.4%
407 SPECIFIC LEARNING DISABILITY	561,035	674,877	20.3%
408 EMOTIONAL / BEHAVIORAL DISORDER	105,022	88,088	(16.1%)
410 OTHER HEALTH DISABILITIES	129,828	95,136	(26.7%)
411 AUTISTIC SPECTRUM DISORDERS	123,373	127,557	3.4%
420 GENERAL SPECIAL EDUCATION	81,142	87,363	7.7%
422 EARLY INTERVENING SERVICES (ADSIS)	0	180,126	100.0%
605 GENERAL INSTRUCTIONAL SUPPORT	128,800	133,474	3.6%
620 LIBRARY MEDIA CENTER	85,747	87,685	2.3%
640 STAFF DEVELOPMENT	5,898	5,610	(4.9%)
680 COMPUTER AIDED INSTRUCTION	9,212	8,000	(13.2%)
710 GUIDANCE / COUNSELING SERVICES	181,267	148,314	(18.2%)
720 HEALTH SERVICES	57,069	57,931	1.5%
790 OTHER PUPIL SUPPORT SERVICES	539,145	373,588	(30.7%)
810 OPERATIONS AND MAINTENANCE	909,275	818,918	(9.9%)
MIDDLE SCHOOL TOTAL	9,208,037	8,408,779	(8.7%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2015-2016
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2014-2015	ADOPTED 2015-2016	% CHANGE
SENIOR HIGH SCHOOL:			
050 SCHOOL BUILDING ADMINISTRATION	455,166	459,731	1.0%
211 SECONDARY EDUCATION	1,006,659	1,052,216	4.5%
212 VISUAL ART	108,149	93,839	(13.2%)
215 BUSINESS EDUCATION	3,100	3,100	0.0%
218 GIFTED AND TALENTED	3,000	0	(100.0%)
219 LIMITED ENGLISH PROFICIENCY	203,952	207,351	1.7%
220 ENGLISH / LANGUAGE ART	621,911	673,657	8.3%
230 FOREIGN LANGUAGE	325,513	340,100	4.5%
240 HEALTH / PHYSICAL EDUCATION	315,086	292,654	(7.1%)
255 INDUSTRIAL TECHNOLOGY	97,845	97,642	(0.2%)
256 MATHEMATICS	604,901	709,553	17.3%
258 MUSIC	135,601	138,841	2.4%
260 NATURAL SCIENCES	821,166	767,085	(6.6%)
270 SOCIAL STUDIES	586,788	609,813	3.9%
291 CO-CURRICULAR ACTIVITIES	95,576	99,557	4.2%
292 BOYS / GIRLS ATHLETICS	233,869	249,198	6.6%
294 BOYS ATHLETICS	258,918	269,322	4.0%
296 GIRLS ATHLETICS	228,587	237,997	4.1%
298 EXTRA CURRICULAR ACTIVITIES	8,048	11,315	40.6%
311 DISTRIBUTIVE EDUCATION	114,631	78,763	(31.3%)
321 HEALTH SCIENCE TECHNOLOGY EDUCATION	23,859	18,834	(21.1%)
331 PERSONAL FAMILY LIFE SCIENCE	119,983	125,324	4.5%
361 TRADE AND INDUSTRIAL EDUCATION	64,394	50,832	(21.1%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2015-2016
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2014-2015	ADOPTED 2015-2016	% CHANGE
SENIOR HIGH SCHOOL (CONTINUED):			
399 CAREER AND TECHNICAL	61,614	48,638	(21.1%)
401 SPEECH / LANGUAGE IMPAIRED	48,363	51,395	6.3%
402 MENTALLY IMPAIRED: MILD - MODERATE	257,369	226,572	(12.0%)
403 MENTALLY IMPAIRED: SEVERE - PROFOUND	267,110	209,725	(21.5%)
404 PHYSICALLY IMPAIRED	64,456	78,349	21.6%
407 SPECIFIC LEARNING DISABILITY	269,857	299,306	10.9%
408 EMOTIONAL / BEHAVIORAL DISORDER	311,586	294,387	(5.5%)
410 OTHER HEALTH DISABILITIES	145,946	150,503	3.1%
411 AUTISTIC SPECTRUM DISORDERS	139,005	131,905	(5.1%)
420 GENERAL SPECIAL EDUCATION	55,040	35,048	(36.3%)
422 EARLY INTERVENING SERVICES (ADSIS)	0	180,976	100.0%
605 GENERAL INSTRUCTIONAL SUPPORT	369,407	369,065	(0.1%)
620 LIBRARY MEDIA CENTER	114,782	108,924	(5.1%)
640 STAFF DEVELOPMENT	14,624	14,624	0.0%
680 COMPUTER AIDED INSTRUCTION	4,606	4,000	(13.2%)
690 OTHER INSTRUCTION SERVICES	20,000	20,000	0.0%
710 GUIDANCE / COUNSELING SERVICES	272,051	252,152	(7.3%)
720 HEALTH SERVICES	91,685	93,875	2.4%
790 OTHER PUPIL SUPPORT SERVICES	508,639	436,217	(14.2%)
810 OPERATIONS AND MAINTENANCE	1,569,875	1,379,118	(12.2%)
SENIOR HIGH SCHOOL TOTAL	11,022,717	10,971,503	(0.5%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2015-2016
GENERAL FUND EXPENDITURES**

ORG PROGRAM	REVISED 2014-2015	ADOPTED 2015-2016	% CHANGE
RICHFIELD CAREER EDUCATION PROGRAM (RCEP):			
820 050 SCHOOL BUILDING ADMINISTRATION	2,000	2,000	0.0%
820 211 RCEP SECONDARY EDUCATION	304,024	323,812	6.5%
820 605 RCEP GENERAL INSTRUCTIONAL SUPPORT	144,499	150,579	4.2%
820 640 RCEP STAFF DEVELOPMENT	1,275	1,275	0.0%
RICHFIELD CAREER EDUCATION PROGRAM TOTAL	451,798	477,666	5.7%
EXCEPTIONAL INSTRUCTION:			
400 150 LEGAL SERVICES	15,000	10,000	(33.3%)
400 211 SECONDARY EDUCATION	792,526	625,629	(21.1%)
400 218 GIFTED AND TALENTED	17,253	17,000	(1.5%)
400 219 ENGLISH AS A SECOND LANGUAGE	143,113	149,559	4.5%
400 291 CO-CURRICULAR ACTIVITIES	10,024	13,373	33.4%
400 380 VOCATIONAL SPECIAL NEEDS	164,600	164,841	0.1%
400 400 GENERAL SPECIAL EDUCATION	76,657	185,456	141.9%
400 401 SPEECH IMPAIRED	251,050	175,195	(30.2%)
400 402 MENTALLY IMPAIRED: MILD - MODERATE	88,223	77,168	(12.5%)
400 403 MENTALLY IMPAIRED: MODERATE - SEVERE	112,475	113,274	0.7%
400 404 PHYSICALLY IMPAIRED	101,739	98,076	(3.6%)
400 405 HEARING IMPAIRED	155,295	151,230	(2.6%)
400 406 VISUALLY IMPAIRED	26,962	26,176	(2.9%)
400 407 SPECIAL LEARNING DISABILITY	23,253	0	(100.0%)
400 408 EMOTIONAL / BEHAVIORAL DISORDER	491,277	495,453	0.9%
400 411 AUTISTIC SPECTRUM DISORDERS	187,405	418,175	123.1%
400 412 DEVELOPMENTALLY DELAYED	669,796	808,690	20.7%
400 414 TRAUMATIC BRAIN INJURY	222,426	206,702	(7.1%)
400 420 GENERAL SPECIAL EDUCATION	1,366,292	1,215,343	(11.0%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2015-2016
GENERAL FUND EXPENDITURES**

ORG PROGRAM	REVISED 2014-2015	ADOPTED 2015-2016	% CHANGE
EXCEPTIONAL INSTRUCTION (CONTINUED):			
400 740 SOCIAL WORK SERVICES	129,611	130,571	0.7%
401 420 GENERAL SPECIAL EDUCATION	28,476	29,309	2.9%
811 412 DEVELOPMENTALLY DELAYED	69,477	65,536	(5.7%)
812 211 SECONDARY EDUCATION - SEC	21,527	22,313	3.7%
EXCEPTIONAL INSTRUCTIONAL TOTAL	5,164,457	5,199,069	0.7%
SUMMER SCHOOL:			
203 199 ELEMENTARY EDUCATION	193,907	185,975	(4.1%)
420 299 SPECIAL EDUCATION	45,614	44,954	(1.4%)
211 399 SECONDARY EDUCATION	45,209	41,925	(7.3%)
SUMMER SCHOOL TOTAL	284,730	272,854	(4.2%)
RESERVE TEACHER:			
125 203 ELEMENTARY-RESERVE TEACHERS	219,000	219,000	0.0%
325 211 SECONDARY-RESERVE TEACHERS	196,000	196,000	0.0%
RESERVE TEACHER TOTAL	415,000	415,000	0.0%
GENERAL FUND EXPENDITURE SUBTOTAL	49,679,657	49,961,325	0.6%
GENERAL FUND EXPENDITURE SUBTOTAL WITH GRANTS	51,131,110	51,294,354	0.3%
TRANSPORTATION:			
760 TRANSPORTATION	2,574,235	2,514,802	(2.3%)
TRANSPORTATION TOTAL	2,574,235	2,514,802	(2.3%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2015-2016
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2014-2015	ADOPTED 2015-2016	% CHANGE
CAPITAL:			
DISTRICT WIDE CAPITAL			
EQUIPMENT	480,121	646,080	34.6%
FACILITIES	1,608,617	1,354,719	(15.8%)
TECHNOLOGY LEVY	1,907,024	2,395,231	25.6%
HEALTH & SAFETY	211,030	580,775	175.2%
TOTAL DISTRICT WIDE	4,206,792	4,976,805	18.3%
CENTENNIAL CAPITAL			
EQUIPMENT	12,880	0	(100.0%)
FACILITIES	25,000	65,000	160.0%
TOTAL CENTENNIAL	37,880	65,000	71.6%
SHERIDAN HILLS CAPITAL			
EQUIPMENT	13,574	0	(100.0%)
TOTAL SHERIDAN HILLS	13,574	0	(100.0%)
DUAL LANGUAGE CAPITAL			
EQUIPMENT	12,853	0	(100.0%)
FACILITIES	150,000	300,000	100.0%
TOTAL DUAL LANGUAGE	162,853	300,000	84.2%
RSTEM CAPITAL			
EQUIPMENT	20,500	0	(100.0%)
FACILITIES	0	40,000	100.0%
TOTAL RSTEM	20,500	40,000	95.1%
MIDDLE SCHOOL CAPITAL			
EQUIPMENT	30,378	5,000	(83.5%)
FACILITIES	0	40,000	#DIV/0!
TOTAL MIDDLE SCHOOL	30,378	45,000	48.1%
SENIOR HIGH CAPITAL			
EQUIPMENT	109,113	83,000	(23.9%)
FACILITIES	30,000	75,000	150.0%
TOTAL SENIOR HIGH	139,113	158,000	13.6%
CAPITAL FUND TOTAL	4,611,090	5,584,805	21.1%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2015-2016
EXPENDITURES**

PROGRAM	REVISED 2014-2015	ADOPTED 2015-2016	% CHANGE
STUDENT ACTIVITIES:			
298 STUDENT ACTIVITIES UNDER BOARD CONTROL	175,000	175,000	0.0%
STUDENT ACTIVITIES FUND TOTAL	175,000	175,000	0.0%
GENERAL FUND TOTAL WITH GRANTS	58,491,435	59,568,961	1.8%
FOOD SERVICE:			
700 FOOD SERVICE	2,240,496	2,220,133	(0.9%)
FOOD SERVICE FUND TOTAL	2,240,496	2,220,133	(0.9%)
COMMUNITY SERVICES:			
248 DRIVERS ED - LAB	41,816	31,583	(24.5%)
505 GENERAL COMMUNITY EDUCATION	214,388	217,691	1.5%
510 ADULTS WITH DISABILITIES	5,429	5,429	0.0%
524 YOUTH DEVELOPMENT	118,469	129,821	9.6%
560 RECREATION	208,223	196,980	(5.4%)
580 EARLY CHILDHOOD AND FAMILY EDUCATION	269,400	295,242	9.6%
582 SCHOOL READINESS	81,586	94,248	15.5%
581 RACE-TO-THE-TOP KINDER PREP	0	75,000	100.0%
700 NON-PUBLIC PROGRAMS	289,688	289,012	(0.2%)
COMMUNITY SERVICES FUND TOTAL	1,228,999	1,335,006	8.6%
DEBT REDEMPTION:			
910 DEBT REDEMPTION	4,306,140	4,108,870	(4.6%)
DEBT REDEMPTION FUND TOTAL	4,306,140	4,108,870	(4.6%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2015-2016
EXPENDITURES**

PROGRAM	REVISED 2014-2015	ADOPTED 2015-2016	% CHANGE
INTERNAL SERVICE FUND (Self Insured Health Plan):			
106 PROJECTED HEALTH PAYMENTS	5,828,000	5,979,950	2.6%
INTERNAL SERVICE FUND TOTAL	5,828,000	5,979,950	2.6%
OPEB TRUST FUND:			
935 PROJECTED NET BENEFITS	802,000	697,419	(13.0%)
OPEB TRUST FUND TOTAL	802,000	697,419	(13.0%)
OPEB DEBT SERVICE FUND:			
910 RETIRE LONG TERM DEBT - INTEREST PYMT	1,195,306	1,135,306	(5.0%)
OPEB DEBT SERVICE FUND TOTAL	1,195,306	1,135,306	(5.0%)
ALL FUNDS TOTAL WITH GRANTS:	74,092,376	75,045,645	1.3%