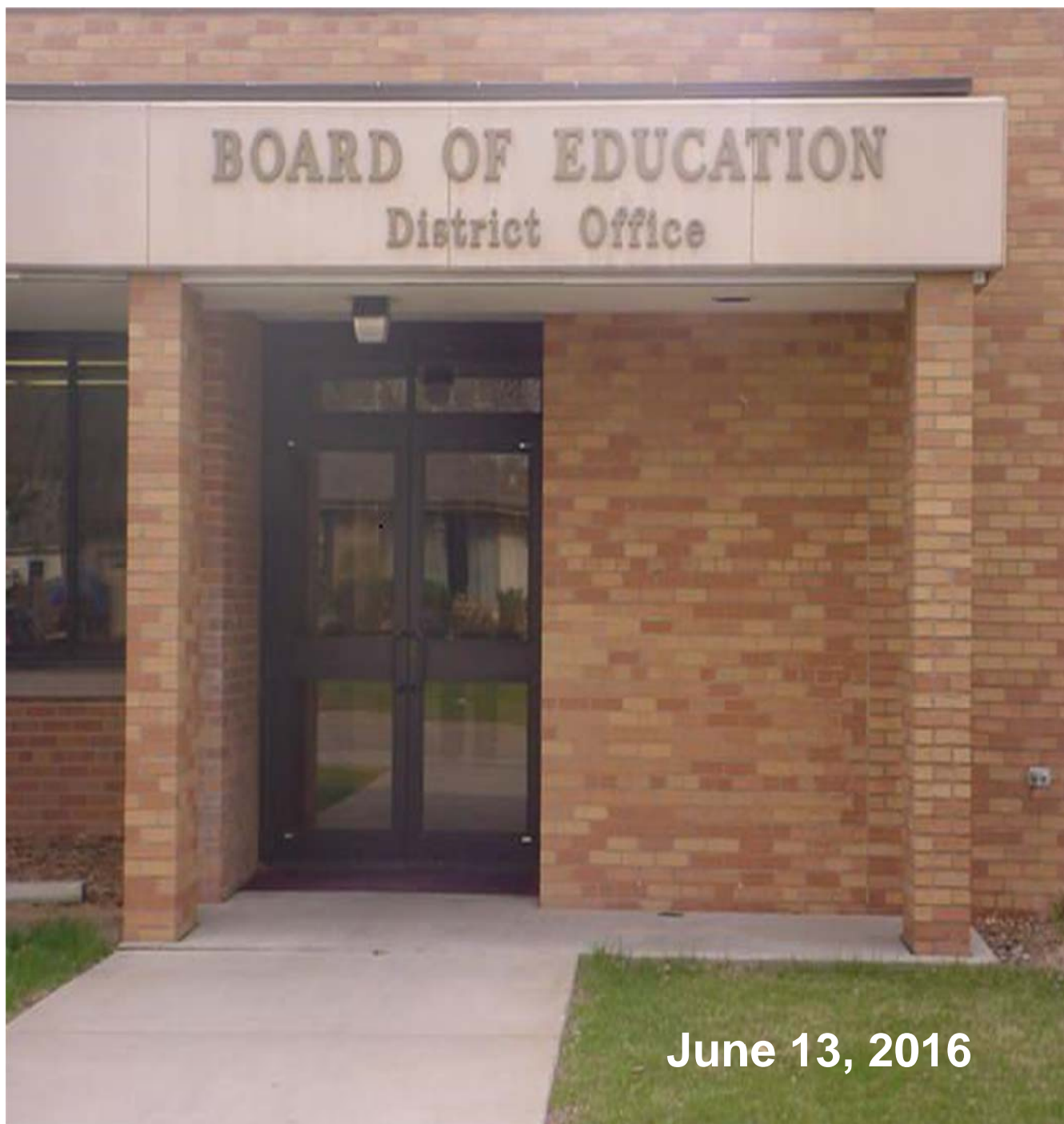


**Richfield Public Schools ISD #280
2016-2017
Adopted Budget**



June 13, 2016

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2016 – 2017**

SCHOOL BOARD

Peter Toensing	-	Chair
Christine Maleck	-	Vice-Chair
John Ashmead	-	Clerk
Tim Pollis	-	Treasurer
Crystal Brakke	-	Director
Paula Cole	-	Director

ADMINISTRATION

Steven Unowsky	-	Superintendent
Craig Holje	-	Chief Human Resources and Administrative Officer
Leadriane Roby	-	Assistant Superintendent
Mary Clarkson	-	Executive Director of Special Programs
Bernice Humnick	-	Director of Finance

Richfield Public Schools ISD #280
2016-2017 Adopted Budget
Overview

Fund	Revenue			Expenditures		
	15-16 Revised Budget	16-17 Adopted Budget	Difference	15-16 Revised Budget	16-17 Adopted Budget	Difference
01 - General	\$57,903,358	\$58,140,206	\$236,848	\$56,255,281	\$57,616,923	\$1,361,642
03 - Transportation	\$1,874,888	\$1,907,081	\$32,193	\$2,632,768	\$2,609,396	(\$23,372)
05 - Facilities/Capital	\$0	\$0	\$0	\$615,387	\$0	(\$615,387)
50 - Student Activities	\$175,000	\$175,000	\$0	\$175,000	\$175,000	\$0
General Fund Total	\$59,953,246	\$60,222,287	\$269,041	\$59,678,436	\$60,401,319	\$722,883
02 - Food Service	\$2,432,500	\$2,483,822	\$51,322	\$2,220,133	\$2,490,271	\$270,138
04 - Community Education	\$1,351,015	\$1,812,583	\$461,568	\$1,335,006	\$1,812,583	\$477,577
07 - Debt Service	\$3,707,324	\$4,083,003	\$375,679	\$4,108,870	\$4,066,781	(\$42,089)
20 - Internal Service	\$6,406,090	\$6,458,404	\$52,314	\$5,979,950	\$6,057,770	\$77,820
45 - OPEB TRUST	\$400,000	\$125,000	(\$275,000)	\$697,419	\$523,000	(\$174,419)
47 - OPEB Debt Service	\$1,142,072	\$1,043,982	(\$98,090)	\$1,135,306	\$1,023,756	(\$111,550)
Grand Total	\$75,392,247	\$76,229,081	\$836,834	\$75,155,120	\$76,375,480	\$1,220,360

Fund	2015-2016 Revised Budget			2016-2017 Preliminary Budget		
	15-16 Revised Revenue	15-16 Revised Expenditure	Difference	16-17 Adopted Revenue	16-17 Adopted Expenditure	Difference
01 - General	\$57,903,358	\$56,255,281	\$1,648,077	\$58,140,206	\$57,616,923	\$523,283
03 - Transportation	\$1,874,888	\$2,632,768	(\$757,880)	\$1,907,081	\$2,609,396	(\$702,315)
05 - Facilities/Capital	\$0	\$615,387	(\$615,387)	\$0	\$0	\$0
50 - Student Activities	\$175,000	\$175,000	\$0	\$175,000	\$175,000	\$0
General Fund Total	\$59,953,246	\$59,678,436	\$274,810	\$60,222,287	\$60,401,319	(\$179,032)
02 - Food Service	\$2,432,500	\$2,220,133	\$212,367	\$2,483,822	\$2,490,271	(\$6,449)
04 - Community Education	\$1,351,015	\$1,335,006	\$16,009	\$1,812,583	\$1,812,583	\$0
07 - Debt Service	\$3,707,324	\$4,108,870	(\$401,546)	\$4,083,003	\$4,066,781	\$16,222
20 - Internal Service	\$6,406,090	\$5,979,950	\$426,140	\$6,458,404	\$6,057,770	\$400,634
45 - OPEB TRUST	\$400,000	\$697,419	(\$297,419)	\$125,000	\$523,000	(\$398,000)
47 - OPEB Debt Service	\$1,142,072	\$1,135,306	\$6,766	\$1,043,982	\$1,023,756	\$20,226
Grand Total	\$75,392,247	\$75,155,120	\$237,127	\$76,229,081	\$76,375,480	(\$146,399)

Richfield Public Schools ISD #280
2016-2017 Adopted Budget
Revenue

Fund	FY15 Actual	FY 16 Revised Budget	FY17 Adopted Budget	Difference
01 - General Fund				
Federal Revenues through MDE	\$2,268,867.77	\$2,238,681.00	\$2,238,680.00	0.00%
Insurance Recovery, Local Sales	\$0.00	\$53,114.00	\$2,500.00	-95.29%
Local Revenue, Property Tax	\$9,272,257.30	\$13,698,878.00	\$14,649,538.00	6.94%
Sale of Bonds and Loans	\$0.00	\$30,000.00	\$30,000.00	0.00%
State Revenues	\$41,760,549.64	\$41,882,685.00	\$41,219,488.00	-1.58%
Total	\$53,301,674.71	\$57,903,358.00	\$58,140,206.00	0.41%
03 - Transportation				
Local Revenue, Property Tax	\$171,236.19	\$125,664.00	\$125,664.00	0.00%
State Revenues	\$416,813.19	\$1,749,224.00	\$1,781,417.00	1.84%
Total	\$588,049.38	\$1,874,888.00	\$1,907,081.00	1.72%
05 - Facilities/Capital				
Local Revenue, Property Tax	\$4,498,299.86	\$0.00	\$0.00	0.00%
State Revenues	\$619,109.54	\$0.00	\$0.00	0.00%
Total	\$5,117,409.40	\$0.00	\$0.00	0.00%
50 - Student Activities				
Local Revenue, Property Tax	\$138,250.63	\$175,000.00	\$175,000.00	0.00%
Total	\$138,250.63	\$175,000.00	\$175,000.00	0.00%
General Fund Total	\$59,145,384.12	\$59,953,246.00	\$60,222,287.00	0.45%
02 - Food Service				
Federal Revenues through MDE	\$1,839,671.31	\$1,895,000.00	\$1,899,822.00	0.25%
Insurance Recovery, Local Sales	\$359,861.40	\$378,500.00	\$414,000.00	9.38%
Local Revenue, Property Tax	\$18,100.39	\$4,000.00	\$10,000.00	150.00%
State Revenues	\$146,645.88	\$155,000.00	\$160,000.00	3.23%
Total	\$2,364,278.98	\$2,432,500.00	\$2,483,822.00	2.11%
04 - Community Education				
Federal Revenues through MDE	\$76,481.76	\$75,000.00	\$0.00	-100.00%
Local Revenue, Property Tax	\$730,574.74	\$890,788.00	\$1,249,442.00	40.26%
State Revenues	\$548,249.13	\$385,227.00	\$563,141.00	46.18%
Total	\$1,355,305.63	\$1,351,015.00	\$1,812,583.00	34.16%
07 - Debt Service				
Local Revenue, Property Tax	\$4,314,044.93	\$3,707,324.00	\$4,083,003.00	10.13%
Sale of Bonds and Loans	\$0.00	\$0.00	\$0.00	0.00%
State Revenues	\$0.00	\$0.00	\$0.00	0.00%
Transfer from Other Funds	\$0.00	\$0.00	\$0.00	0.00%
Total	\$4,314,044.93	\$3,707,324.00	\$4,083,003.00	10.13%
08 - Trust				
Local Revenue, Property Tax	\$40,158.59	\$0.00	\$0.00	0.00%
Total	\$40,158.59	\$0.00	\$0.00	0.00%
09 - Trust and Agency - Flex				
Local Revenue, Property Tax	\$0.00	\$0.00	\$0.00	0.00%
Total	\$0.00	\$0.00	\$0.00	0.00%
20 - Internal Service				
Local Revenue, Property Tax	\$6,593,433.05	\$6,406,090.00	\$6,458,404.00	0.82%
Total	\$6,593,433.05	\$6,406,090.00	\$6,458,404.00	0.82%
45 - OPEB Trust				
Insurance Recovery, Local Sales	\$0.00	\$0.00	\$0.00	0.00%

Local Revenue, Property Tax	\$97,719.58	\$400,000.00	\$125,000.00	-68.75%
Total	\$97,719.58	\$400,000.00	\$125,000.00	-68.75%
47 - OPEB Debt Service				
Local Revenue, Property Tax	\$1,188,381.22	\$1,142,072.00	\$1,043,982.00	-8.59%
State Revenues	\$0.00	\$0.00	\$0.00	0.00%
Transfer from Other Funds	\$0.00	\$0.00	\$0.00	0.00%
Total	\$1,188,381.22	\$1,142,072.00	\$1,043,982.00	-8.59%
Grand Total	\$75,098,706.10	\$75,392,247.00	\$76,229,081.00	1.11%

Richfield Public Schools ISD #280
2016-2017 Adopted Budget
Expenditures

Fund	FY15 Actual	FY 16 Revised Budget	FY17 Adopted Budget	Difference
01 General Fund				
Administration	\$2,365,520	\$2,476,432	\$2,513,071	1.48%
Capital Expenses	\$21,474	\$3,500	\$1,500	-57.14%
Employee Benefits	\$515,930	\$559,506	\$594,928	6.33%
Other Expenses, Dues, Memberships	\$63,879	\$60,837	\$74,500	22.46%
Purchased/Fee for Services	\$63,268	\$109,260	\$70,635	-35.35%
Salaries & Wages	\$1,564,735	\$1,621,913	\$1,658,893	2.28%
Supplies & Materials	\$136,235	\$121,416	\$112,615	-7.25%
District Support Services	\$1,258,922	\$1,483,632	\$1,687,274	13.73%
Capital Expenses	\$0	\$0	\$0	0.00%
Employee Benefits	\$209,964	\$335,523	\$263,698	-21.41%
Other Expenses, Dues, Memberships	\$10,385	\$9,121	\$8,500	-6.81%
Purchased/Fee for Services	\$274,101	\$296,715	\$309,288	4.24%
Salaries & Wages	\$734,667	\$762,124	\$761,907	-0.03%
Supplies & Materials	\$29,806	\$80,149	\$343,881	329.05%
Elementary & Secondary Instruction	\$26,107,613	\$26,582,490	\$27,152,496	2.14%
Capital Expenses	\$139,585	\$125,272	\$59,249	-52.70%
Employee Benefits	\$6,542,840	\$6,661,431	\$6,811,479	2.25%
Other Expenses, Dues, Memberships	\$28,255	(\$394,563)	\$42,871	-110.87%
Purchased/Fee for Services	\$1,214,242	\$1,046,121	\$903,149	-13.67%
Salaries & Wages	\$17,776,872	\$18,697,069	\$18,791,410	0.50%
Supplies & Materials	\$405,819	\$447,160	\$544,338	21.73%
Fiscal and Other Costs	\$318,428	\$535,122	\$342,503	-36.00%
Debt Service	\$0	\$32,050	\$32,050	0.00%
Employee Benefits	\$0	\$0	\$0	0.00%
Other Expenses, Dues, Memberships	\$13,356	\$13,000	\$13,000	0.00%
Other Financing Uses	\$0	\$0	\$0	0.00%
Purchased/Fee for Services	\$305,072	\$277,051	\$297,453	7.36%
Salaries & Wages	\$0	\$213,021	\$0	-100.00%
Instructional Support	\$1,094,124	\$3,560,783	\$4,026,681	13.08%
Capital Expenses	\$9,019	\$1,142,465	\$1,280,208	12.06%
Employee Benefits	\$235,627	\$447,220	\$590,414	32.02%
Other Expenses, Dues, Memberships	\$0	\$2,500	\$11,500	360.00%
Purchased/Fee for Services	\$74,700	\$377,236	\$153,638	-59.27%
Salaries & Wages	\$707,130	\$1,344,132	\$1,848,542	37.53%
Supplies & Materials	\$67,648	\$247,230	\$142,379	-42.41%
Pupil Support	\$1,565,792	\$2,989,529	\$2,736,643	-8.46%
Capital Expenses	\$2,363	\$273,281	\$254,887	-6.73%
Employee Benefits	\$364,820	\$643,876	\$626,320	-2.73%
Other Expenses, Dues, Memberships	\$1,933	\$450	\$450	0.00%
Purchased/Fee for Services	\$205,398	\$404,878	\$358,347	-11.49%
Salaries & Wages	\$962,603	\$1,649,304	\$1,474,449	-10.60%
Supplies & Materials	\$28,674	\$17,740	\$22,190	25.08%
Sites and Buildings	\$4,113,488	\$6,246,050	\$6,697,184	7.22%
Capital Expenses	\$38,967	\$841,619	\$742,715	-11.75%
Employee Benefits	\$743,767	\$687,802	\$741,798	7.85%

Purchased/Fee for Services	\$961,135	\$2,227,866	\$2,641,615	18.57%
Salaries & Wages	\$1,684,766	\$1,577,051	\$1,723,376	9.28%
Supplies & Materials	\$684,854	\$911,712	\$847,680	-7.02%
Special Education	\$11,046,981	\$11,909,719	\$11,997,771	0.74%
Capital Expenses	\$3,386	\$1,800	\$6,500	261.11%
Employee Benefits	\$2,784,569	\$2,964,890	\$3,003,801	1.31%
Other Expenses, Dues, Memberships	\$3,761	\$0	\$0	0.00%
Purchased/Fee for Services	\$970,057	\$813,755	\$818,457	0.58%
Salaries & Wages	\$7,215,429	\$8,084,424	\$8,105,693	0.26%
Supplies & Materials	\$69,779	\$44,850	\$63,320	41.18%
Vocational Instruction	\$417,657	\$471,524	\$463,300	-1.74%
Employee Benefits	\$94,289	\$91,245	\$96,626	5.90%
Purchased/Fee for Services	\$45,676	\$98,916	\$85,166	-13.90%
Salaries & Wages	\$256,348	\$261,113	\$265,858	1.82%
Supplies & Materials	\$21,344	\$20,250	\$15,650	-22.72%
Total	\$48,288,525	\$56,255,281	\$57,616,923	2.42%
03 Transportation				
Pupil Support	\$2,953,227	\$2,632,768	\$2,609,396	-0.89%
Employee Benefits	\$313,666	\$326,384	\$334,786	2.57%
Other Expenses, Dues, Memberships	\$142	\$265	\$265	0.00%
Purchased/Fee for Services	\$1,498,860	\$1,193,650	\$1,201,443	0.65%
Salaries & Wages	\$861,136	\$764,544	\$775,887	1.48%
Supplies & Materials	\$279,424	\$347,925	\$297,015	-14.63%
Total	\$2,953,227	\$2,632,768	\$2,609,396	-0.89%
05 Facilities/Capital				
Administration	\$76	\$0	\$0	0.00%
Capital Expenses	\$76	\$0	\$0	0.00%
Supplies & Materials	\$0	\$0	\$0	0.00%
District Support Services	\$41,017	\$0	\$0	0.00%
Capital Expenses	\$11,470	\$0	\$0	0.00%
Other Expenses, Dues, Memberships	\$0	\$0	\$0	0.00%
Purchased/Fee for Services	\$21,797	\$0	\$0	0.00%
Salaries & Wages	\$7,750	\$0	\$0	0.00%
Supplies & Materials	\$0	\$0	\$0	0.00%
Elementary & Secondary Instruction	\$290,421	\$0	\$0	0.00%
Capital Expenses	\$186,699	\$0	\$0	0.00%
Purchased/Fee for Services	\$64,990	\$0	\$0	0.00%
Supplies & Materials	\$38,732	\$0	\$0	0.00%
Instructional Support	\$1,237	\$0	\$0	0.00%
Capital Expenses	\$0	\$0	\$0	0.00%
Employee Benefits	\$0	\$0	\$0	0.00%
Purchased/Fee for Services	\$0	\$0	\$0	0.00%
Supplies & Materials	\$1,237	\$0	\$0	0.00%
Pupil Support	\$285,586	\$0	\$0	0.00%
Capital Expenses	\$199,372	\$0	\$0	0.00%
Purchased/Fee for Services	\$86,214	\$0	\$0	0.00%
Sites and Buildings	\$3,898,617	\$615,387	\$0	-100.00%
Capital Expenses	\$1,082,386	\$0	\$0	0.00%
Employee Benefits	\$255,476	\$54,728	\$0	-100.00%
Other Expenses, Dues, Memberships	\$0	\$0	\$0	0.00%
Purchased/Fee for Services	\$1,567,263	\$453,591	\$0	-100.00%
Salaries & Wages	\$633,507	\$107,068	\$0	-100.00%

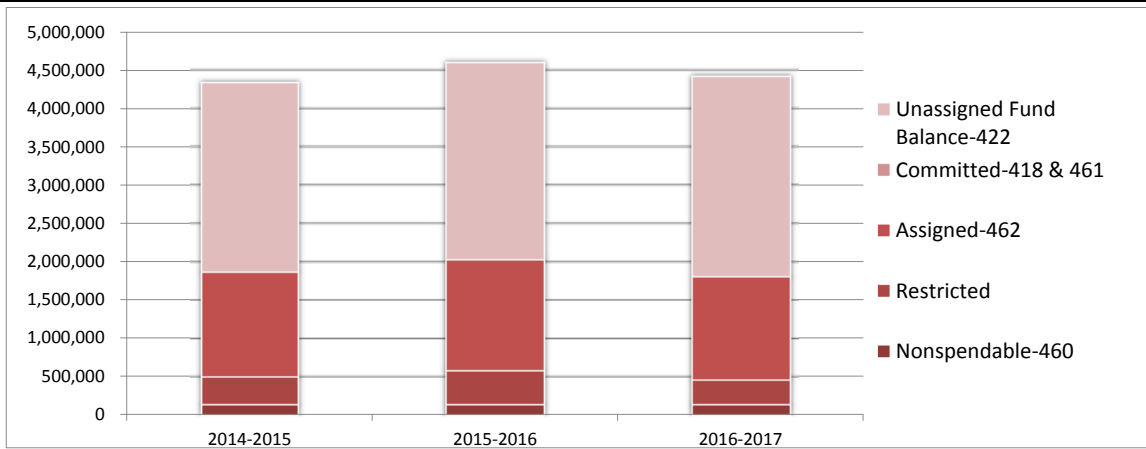
Supplies & Materials	\$359,985	\$0	\$0	0.00%
Total	\$4,516,954	\$615,387	\$0	-100.00%
50 Student Activities				
Elementary & Secondary Instruction	\$147,233	\$175,000	\$175,000	0.00%
Capital Expenses	\$0	\$0	\$0	0.00%
Employee Benefits	\$0	\$0	\$0	0.00%
Salaries & Wages	\$0	\$0	\$0	0.00%
Supplies & Materials	\$147,233	\$175,000	\$175,000	0.00%
Total	\$147,233	\$175,000	\$175,000	0.00%
General Fund Total	\$55,905,939	\$59,678,436	\$60,401,319	1.21%
02 Food Services				
Pupil Support	\$2,365,000	\$2,220,133	\$2,490,271	12.17%
Capital Expenses	\$37,210	\$87,000	\$76,300	-12.30%
Employee Benefits	\$296,897	\$249,435	\$374,772	50.25%
Other Expenses, Dues, Memberships	\$1,547	\$2,500	\$3,000	20.00%
Purchased/Fee for Services	\$95,749	\$102,850	\$98,440	-4.29%
Salaries & Wages	\$710,320	\$662,398	\$692,000	4.47%
Supplies & Materials	\$1,223,278	\$1,115,950	\$1,245,759	11.63%
Total	\$2,365,000	\$2,220,133	\$2,490,271	12.17%
04 Community Services				
Community Education	\$1,078,473	\$1,090,874	\$1,549,914	42.08%
Capital Expenses	\$0	\$1,000	\$1,000	0.00%
Employee Benefits	\$115,915	\$120,490	\$125,748	4.36%
Other Expenses, Dues, Memberships	\$10,740	\$12,000	\$10,100	-15.83%
Purchased/Fee for Services	\$558,564	\$557,795	\$981,489	75.96%
Salaries & Wages	\$307,896	\$311,971	\$347,674	11.44%
Supplies & Materials	\$85,358	\$87,618	\$83,903	-4.24%
Elementary & Secondary Instruction	\$43,838	\$31,583	\$43,291	37.07%
Employee Benefits	\$5,011	\$4,130	\$6,443	56.00%
Purchased/Fee for Services	\$8,074	\$4,700	\$4,500	-4.26%
Salaries & Wages	\$30,513	\$22,553	\$32,148	42.54%
Supplies & Materials	\$240	\$200	\$200	0.00%
Fiscal and Other Costs	\$0	\$0	\$0	0.00%
Other Expenses, Dues, Memberships	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	0.00%
Purchased/Fee for Services	\$0	\$0	\$0	0.00%
Pupil Support	\$196,182	\$212,549	\$219,378	3.21%
Employee Benefits	\$29,205	\$0	\$0	0.00%
Purchased/Fee for Services	\$107,593	\$17,258	\$14,131	-18.12%
Salaries & Wages	\$59,384	\$195,291	\$205,247	5.10%
Supplies & Materials	\$0	\$0	\$0	0.00%
Total	\$1,318,493	\$1,335,006	\$1,812,583	35.77%
07 Debt Service				
Fiscal and Other Costs	\$4,306,711	\$4,108,870	\$4,066,781	-1.02%
Debt Service	\$4,306,711	\$4,108,870	\$4,066,781	-1.02%
Other Financing Uses	\$0	\$0	\$0	0.00%
Total	\$4,306,711	\$4,108,870	\$4,066,781	-1.02%
08 Trust				
Elementary & Secondary Instruction	\$24,661	\$0	\$0	0.00%
Other Expenses, Dues, Memberships	\$24,550	\$0	\$0	0.00%
Supplies & Materials	\$111	\$0	\$0	0.00%
Total	\$24,661	\$0	\$0	0.00%

09 Trust and Agency	\$0	\$0	\$0	0.00%
District Support Services	\$0	\$0	\$0	0.00%
Other Expenses, Dues, Memberships	\$0	\$0	\$0	0.00%
Total	\$0	\$0	\$0	0.00%
20 Internal Service	\$6,355,450	\$5,979,950	\$6,057,770	1.30%
District Support Services	\$6,355,450	\$5,979,950	\$6,057,770	1.30%
Purchased/Fee for Services	\$6,355,450	\$5,979,950	\$6,057,770	1.30%
Total	\$6,355,450	\$5,979,950	\$6,057,770	1.30%
45 OPEB Trust	\$522,950	\$697,419	\$523,001	-25.01%
Fiscal and Other Costs	\$522,950	\$697,419	\$523,000	-25.01%
Employee Benefits	\$522,700	\$697,336	\$522,700	-25.04%
Purchased/Fee for Services	\$250	\$83	\$300	261.45%
Total	\$522,950	\$697,419	\$523,001	-25.01%
47 OPEB Debt Service	\$1,194,756	\$1,135,306	\$1,023,756	-9.83%
Fiscal and Other Costs	\$1,194,756	\$1,135,306	\$1,023,756	-9.83%
Debt Service	\$1,194,756	\$1,135,306	\$1,023,756	-9.83%
Purchased/Fee for Services	\$0	\$0	\$0	0.00%
Total	\$1,194,756	\$1,135,306	\$1,023,756	-9.83%
Grand Total	\$71,993,960	\$75,155,120	\$76,375,481	1.62%

Richfield Public Schools ISD #280
2016-2017 Adopted Budget
Fund Balance

Fund	Projected Fund Balance June 30, 2016	16-17 Adopted Budget Revenue	16-17 Adopted Budget Expenditure	Difference	Projected Fund Balance June 30, 2017
01 - General	\$5,258,014	\$58,140,206	\$57,616,923	\$523,283	\$5,781,297
03 - Transportation	(\$757,880)	\$1,907,081	\$2,609,396	(\$702,315)	(\$1,460,195)
05 - Facilities/Capital	\$0	\$0	\$0	\$0	\$0
50 - Student Activities	\$111,352	\$175,000	\$175,000	\$0	\$111,352
General Fund Total	\$4,611,486	\$60,222,287	\$60,401,319	(\$179,032)	\$4,432,454
02 - Food Service	\$349,478	\$2,483,822	\$2,490,271	(\$6,449)	\$343,029
04 - Community Education	\$124,801	\$1,812,583	\$1,812,583	\$0	\$124,801
07 - Debt Service	\$147,366	\$4,083,003	\$4,066,781	\$16,222	\$163,588
20 - Internal Service	\$2,543,494	\$6,458,404	\$6,057,770	\$400,634	\$2,944,128
45 - OPEB TRUST	\$10,917,619	\$125,000	\$523,001	(\$398,001)	\$10,519,618
47 - OPEB Debt Service	\$213,837	\$1,043,982	\$1,023,756	\$20,226	\$234,063
Grand Total	\$18,908,081	\$76,229,081	\$76,375,481	(\$146,400)	\$18,761,681

General Fund Balance



	2014-2015	2015-2016	2016-2017
Nonspendable-460	147,063	147,063	147,063
Restricted	360,546	435,144	323,016
Assigned-462	1,371,390	1,445,988	1,333,860
Committed-418 & 461	-	-	-
Unassigned Fund Balance	2,457,677	2,583,291	2,628,514
Total Fund Balance	4,336,676	4,611,486	4,432,454
Total General Fund Expenditure	57,982,515	59,678,436	60,047,287
Unassigned Fund Balance %	4.24%	4.33%	4.38%