RICHFIELD PUBLIC SCHOOLS

REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES & PROGRAM SERIES

Revised 2025-26 Budget

REVENUE GENERAL FUND

REVENUE CATEGORIES	FY Ended June 30, 2024	FY Ended June 30, 2025	Adopted Budget	Revised Budget	Change- Adopted To Revised	YTD as of February 28, 2026
STATE	55,361,384	60,229,625	61,588,365	61,809,811	**221,446.00**	27,215,568
FEDERAL	5,361,721	2,517,153	2,352,958	2,752,659	**399,701.00**	592,358
PROPERTY TAXES	18,257,792	22,312,647	23,701,323	23,397,158	**(304,165.00)**	21,604,923
LOCAL (FEES, INTEREST, ETC.)	3,026,007	4,620,212	2,064,740	2,340,796	**276,056.00**	1,537,076
TOTALS	**82,006,904**	**89,679,638**	**89,707,386**	**90,300,424**	**593,038**	**50,949,924**

EXPENDITURES

OBJECT SERIES	FY Ended June 30, 2024	FY Ended June 30, 2025	Adopted Budget	Revised Budget	Change- Adopted To Revised	YTD as of February 28, 2026
SALARIES & WAGES	44,595,087	46,720,673	49,710,378	49,598,809	**(111,569.00)**	26,093,305
EMPLOYEE BENEFITS	15,376,730	16,241,292	18,032,059	17,675,169	**(356,890.00)**	10,347,751
PURCHASED SERVICES	13,172,577	14,007,735	14,912,975	12,848,964	**(2,064,011.00)**	6,913,402
SUPPLIES	3,838,248	3,973,434	4,709,120	4,830,035	**120,915.00**	2,574,131
EQUIPMENT	3,488,077	2,853,546	2,969,042	2,977,905	**8,863.00**	1,703,464
DEBT SERVICE	-	-	-	-	**-**	-
OTHER EXPENDITURES	406,103	2,112,878	493,211	625,109	**131,898.00**	205,460
TOTALS	**80,876,822**	**85,909,557**	**90,826,785**	**88,555,991**	**(2,270,794)**	**47,837,513**

PROGRAM SERIES	FY Ended June 30, 2024	FY Ended June 30, 2025	Adopted Budget	Revised Budget	Change- Adopted To Revised	YTD as of February 28, 2026
SITE ADMINISTRATION	2,063,549	2,407,433	2,449,158	2,375,180	**(73,978.00)**	1,528,474
DISTRICT ADMINISTRATION	909,525	950,653	717,359	759,464	**42,105.00**	502,994
SUPPORT SERVICES	3,265,363	3,281,017	3,341,274	3,417,289	**76,015.00**	2,683,619
REGULAR INSTRUCTION	31,368,241	32,945,209	35,358,932	34,756,696	**(602,236.00)**	16,697,116
EXTRA-CURRICULAR ACTIVITIES	1,274,690	1,284,084	1,523,292	1,485,940	**(37,352.00)**	770,260
VOCATIONAL INSTRUCTION	839,648	1,057,675	1,120,218	1,166,883	**46,665.00**	535,184
SPECIAL EDUCATION	15,720,800	17,333,122	18,653,340	18,249,494	**(403,846.00)**	9,432,685
INSTRUCTIONAL SUPPORT	5,557,740	5,175,348	4,754,429	5,324,980	**570,551.00**	3,509,790
PUPIL SUPPORT SERVICES	11,411,246	12,507,735	13,618,028	11,657,396	**(1,960,632.00)**	5,911,133
FACILITIES	7,951,208	8,371,222	8,685,755	8,740,509	**54,754.00**	5,624,960
OTHER FINANCING USES	514,812	596,059	605,000	622,160	**17,160.00**	641,298
TOTALS	**80,876,822**	**85,909,557**	**90,826,785**	**88,555,991**	**(2,270,794)**	**47,837,513**

RICHFIELD PUBLIC SCHOOLS	REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES & PROGRAM SERIES					
ACTIVITY - OTHER FUNDS						
REVENUE	**FY Ended June 30, 2024**	**FY Ended June 30, 2025**	**Adopted Budget**	**Revised Budget**	**Change- Adopted To Revised**	**YTD as of February 28, 2026**
FOOD SERVICE	3,949,403	3,754,394	4,137,500	4,137,500	-	1,880,841
COMMUNITY EDUCATION	2,322,904	2,083,163	2,117,098	2,235,465	**118,367.00**	1,644,882
CONSTRUCTION	2,767,467	199,707	60,000	60,000	-	58,678
DEBT SERVICE	8,086,343	7,638,767	8,070,932	7,747,676	**(323,256.00)**	7,665,284
Custodial Fund	30,570	7,826	22,000	22,000	-	9,992
Internal Service - Health	8,229,680	8,267,264	8,915,405	8,915,405	-	5,900,183
Internal Service - Dental	496,284	499,248	538,500	538,500	-	350,114
OPEB - Irrevocable Trust	364,778	330,000	200,000	200,000	-	23,867
OPEB - Debt Service	2,013,317	1,990,937	2,056,109	1,973,071	**(83,038.00)**	1,972,202
EXPENDITURES	**FY Ended June 30, 2024**	**FY Ended June 30, 2025**	**Adopted Budget**	**Revised Budget**	**Change- Adopted To Revised**	**YTD as of February 28, 2026**
FOOD SERVICE	3,729,581	3,918,120	4,049,569	3,978,144	**(71,425.00)**	2,296,189
COMMUNITY EDUCATION	2,258,199	2,046,680	2,248,704	2,529,277	**280,573.00**	1,346,605
CONSTRUCTION	1,834,310	1,886,621	1,650,000	1,650,000	-	1,706,562
DEBT SERVICE	7,949,447	7,779,254	7,992,688	7,992,688	-	7,987,288
Custodial Fund	9,075	10,537	22,000	22,000	-	9,048
Internal Service - Health	7,742,514	8,599,954	8,906,607	8,906,607	-	5,902,524
Internal Service - Dental	542,263	572,154	540,000	560,000	**20,000.00**	303,269
OPEB - Irrevocable Trust	476,577	463,966	490,000	490,000	-	-
OPEB - Debt Service	2,025,100	2,022,175	2,022,275	2,080,475	**58,200.00**	2,022,275
SUMMARY - ALL FUNDS						
SUMMARY	**FY Ended June 30, 2024**	**FY Ended June 30, 2025**	**Adopted Budget**	**Revised Budget**	**Change- Adopted To Revised**	**YTD as of February 28, 2026**
REVENUE	110,267,650	114,450,944	115,824,930	116,130,041	305,111	70,455,965
EXPENDITURES	107,443,888	113,209,018	118,748,628	116,765,182	(1,983,446)	69,411,273
SPENDING VARIANCE	2,823,762	1,241,926	(2,923,698)	(635,141)	2,288,557	1,044,692

RICHFIELD PUBLIC SCHOOLS		2025-2026 REVISED EXPENDITURES BY PROGRAM CODE					
PROGRAM CODE	DESCRIPTION	June 30, 2024	June 30, 2025	Adopted Budget	Revised Budget	Change-Adopted To Revised	February 28, 2026
	DISTRICT ADMINISTRATION						
010	BOARD OF ED	64,061	71,304	76,579	76,675	96	46,222
020	OFF OF SUPT	486,550	492,955	490,133	526,393	36,260	355,890
030	INSTRUCTIONAL ADMIN	358,914	386,394	150,647	156,396	5,749	100,882
	TOTAL - DISTRICT ADMINISTRATION	**909,525**	**950,653**	**717,359**	**759,464**	**42,105**	**502,994**
	SITE ADMINISTRATION						
050	BLDG ADM	2,063,549	2,407,433	2,449,158	2,375,180	(73,978)	1,528,474
000	GENERAL	-	-	-	-	-	-
	TOTAL - SITE ADMINISTRATION	**2,063,549**	**2,407,433**	**2,449,158**	**2,375,180**	**(73,978)**	**1,528,474**
	SUPPORT SERVICES						
105	ADM SPPRT	75,945	76,220	84,134	91,970	7,836	46,089
106	GEN BENE	-	-	-	-	-	-
107	MKT COMM	420,696	341,785	369,022	388,939	19,917	225,719
108	ADM TECH	640,599	581,858	551,000	568,352	17,352	475,321
110	BUS SRV	1,254,229	1,406,062	1,296,410	1,320,502	24,092	1,237,689
150	LEGL SRV	140,034	107,871	90,000	90,000	-	64,619
160	PERSNNL	663,992	753,848	834,244	841,062	6,818	538,388
190	RSR/EVL	30,408	8,748	30,964	30,964	-	25,740
199	SCHOOL ELECTIONS	39,460	4,625	85,500	85,500	-	70,053
	0	-	-	-	-	-	-
	TOTAL - SUPPORT SERVICES	**3,265,363**	**3,281,017**	**3,341,274**	**3,417,289**	**76,015**	**2,683,619**
	REGULAR INSTRUCTION						
200	VPK FUNDS	706,352	742,340	793,489	600,561	(192,928)	310,346
201	KINDERGARTEN	926,196	926,260	911,390	876,773	(34,617)	437,545
203	ELEM ED	10,920,482	8,664,860	10,992,269	10,736,540	(255,729)	4,928,640
204	TL II TP TR	135,045	136,042	32,600	139,507	106,907	71,020
205	TL III LEP	176,770	138,943	158,228	200,393	42,165	140,378
211	SEC ED	4,726,578	4,001,955	4,888,408	5,064,758	176,350	2,161,508
212	ART	361,896	528,484	635,215	559,521	(75,694)	294,177
215	BUSINESS ED	1,560	-	6,200	6,200	-	321
216	TL I A/ACH DIS	899,291	855,595	835,874	1,044,117	208,243	524,364
218	G&T	336,896	365,342	551,510	397,266	(154,244)	192,884
219	ELL B SKLS REV	2,587,442	4,712,358	3,214,789	3,167,163	(47,626)	1,657,812
220	ENGLISH LANGUAGE	794,958	562,035	742,373	912,628	170,255	456,793
230	FOREIGN LANG	160,844	324,805	638,983	638,527	(456)	248,420
231	DUAL LANG PRG	27,101	77,276	82,177	84,137	1,960	41,855
240	HEALTH & PHY ED	1,241,401	1,187,081	1,206,477	1,145,391	(61,086)	575,141
241	PHY ED	2,512	765	2,000	2,000	-	1,492
255	INDUSTRIAL EDUCATION	124,087	10,410	7,750	7,750	-	7,870
256	MATHEMATICS	763,185	751,408	829,385	952,117	122,732	491,420
258	BAND	495,427	687,257	683,618	729,258	45,640	379,669
259	CHOIR	1,925	2,107	1,900	1,900	-	529
260	NAT SCIENCE	1,283,186	1,428,891	1,945,731	1,857,628	(88,103)	923,965
270	SOC STUD	1,034,641	892,302	1,185,858	1,267,479	81,621	641,892
271	REMEDIAL READING	-	-	10,500	6,000	(4,500)	-
272	REMEDIAL MATH	-	-	4,000	4,000	-	-
273	REMEDIAL OTHER	-	-	29,500	29,500	-	19,000
276	BASIC SKLL ELEMENTARY INS	1,648,353	2,892,427	2,863,009	2,602,123	(260,886)	1,314,280
277	BASIC SKILL SECONDARY INS	2,009,568	3,050,141	2,100,374	1,718,134	(382,240)	871,970
279	VOLUNTEER PR INVOLVEMENT	2,547	6,122	5,325	5,325	-	3,823
	TOTAL - REGULAR INSTRUCTION	**31,368,241**	**32,945,209**	**35,358,932**	**34,756,696**	**(602,236)**	**16,697,116**

RICHFIELD PUBLIC SCHOOLS		2025-2026 REVISED EXPENDITURES BY PROGRAM CODE					
PROGRAM CODE	DESCRIPTION	June 30, 2024	June 30, 2025	Adopted Budget	Revised Budget	Change-Adopted To Revised	February 28, 2026
	EXTRA-CURRICULAR						
291	CO-CURRICULAR NO ATHLETIC	135,394	150,367	177,944	163,813	(14,131)	69,384
292	BOYS & GIRLS ATHLETICS	466,921	417,741	493,782	548,398	54,616	267,910
294	BOYS ATHLETICS	321,042	386,950	430,024	384,330	(45,694)	246,743
296	GIRLS ATHLETICS	256,026	255,175	338,189	306,104	(32,085)	172,133
298	EXTRA-CURRICULAR ACTIV	95,306	73,850	83,353	83,295	(58)	14,089
	TOTAL - EXTRA-CURRICULAR ACTIVITIES	**1,274,690**	**1,284,084**	**1,523,292**	**1,485,940**	**(37,352)**	**770,260**
	VOCATIONAL INSTRUCTION						
311	VOC ED	235,521	-	171,476	1,000	(170,476)	-
321	VOC HLTH ED	19,056	21,044	30,238	30,238	-	16,688
331	VOC SCI ED	361,367	384,785	372,275	372,656	381	186,109
341	BUSINESS & OFFICE ED	-	120,860	-	138,999	138,999	70,666
361	C & T TRADE & INDUSTRIAL	33	282,826	6,000	216,199	210,199	108,823
371	RELATED/DIVERSE OCCUPATNS	-	83,521	-	137,923	137,923	69,334
380	VOC SP NDS	122,370	161,060	371,232	266,868	(104,364)	83,565
399	VOC GEN	101,302	3,580	168,997	3,000	(165,997)	-
	TOTAL - VOCATIONAL INSTRUCTION	**839,648**	**1,057,675**	**1,120,218**	**1,166,883**	**46,665**	**535,184**
	SPECIAL ED INSTRUCTION						
400	GEN SPED	484,898	596,834	446,100	469,661	23,561	155,461
401	SPCH LG IMP	345,962	164,319	195,735	59,271	(136,464)	(22,389)
402	COG MILD-MOD	738,872	904,829	877,969	1,169,550	291,581	623,285
403	COG SV PROF	643,388	778,837	899,098	873,021	(26,077)	504,663
404	PHSCLY IMP	335,578	364,367	366,840	519,253	152,413	191,385
405	DF H OF HRG	32,782	139,290	-	-	-	(139,102)
406	VISUAL IMP	27,288	28,951	-	-	-	(27,932)
407	SPED LN DIS	2,199,427	2,691,341	3,060,038	2,967,074	(92,964)	1,545,672
408	EBD	1,643,319	1,824,347	2,231,698	2,067,940	(163,758)	1,118,598
410	OTHR HLTH DISAB	1,289,523	1,569,552	1,768,907	1,627,982	(140,925)	780,992
411	AUTISTIC	2,407,122	2,362,050	2,556,352	2,264,675	(291,677)	1,234,482
412	DEV DELAYED	1,131,395	1,403,786	1,441,409	1,596,985	155,576	828,758
416	SEV MLT IMP	306,244	280,270	333,518	309,187	(24,331)	139,197
420	SPEC ED AGGREGATE	2,964,748	2,959,487	3,054,383	3,058,873	4,490	1,816,674
422	SPED STUDENTS W/O DISABIL	1,170,255	1,264,863	1,421,293	1,266,022	(155,271)	682,942
	TOTAL - SPECIAL ED INSTRUCTION	**15,720,800**	**17,333,122**	**18,653,340**	**18,249,494**	**(403,846)**	**9,432,685**
	INSTRUCTIONAL SUPPORT						
605	GEN INS SPT	1,172,620	1,038,008	886,053	1,220,817	334,764	781,890
610	CURRIC DEV	138,564	189,742	204,775	191,363	(13,412)	110,248
620	MEDIA	247,802	252,398	221,396	148,766	(72,630)	50,704
630	INST R TECH	3,807,599	3,179,632	3,007,662	3,251,818	244,156	2,180,428
640	STAFF DVLPMT	153,261	431,841	409,543	487,216	77,673	382,771
690	RHS GRADUATION	37,893	83,726	25,000	25,000	-	3,750
	TOTAL - INSTRUCTIONAL SUPPORT	**5,557,740**	**5,175,348**	**4,754,429**	**5,324,980**	**570,551**	**3,509,790**
	PUPIL SUPPORT SERVICES						
710	GUIDANCE COUNSEL	893,281	866,117	790,350	915,745	125,395	467,797
715	SCHOOL SECURITY	207,038	193,740	194,443	265,892	71,449	142,842
720	HEALTH SERVICES	514,513	547,075	637,517	594,346	(43,171)	327,421
730	PSYCHOLOGICAL SERVICES	20,146	8,122	11,000	11,000	-	11,000
740	SOCIAL WORK SERVICES	594,349	724,010	478,253	519,753	41,500	238,062
760	TRANSPORTATION	7,253,794	7,773,876	9,225,977	7,272,690	(1,953,287)	3,445,539
770	FOOD SERVICE	70	-	400	400	-	-
790	OTH SUP SRV	1,928,056	2,394,795	2,280,088	2,077,570	(202,518)	1,278,470

RICHFIELD PUBLIC SCHOOLS		2025-2026 REVISED EXPENDITURES BY PROGRAM CODE					
PROGRAM CODE	DESCRIPTION	June 30, 2024	June 30, 2025	Adopted Budget	Revised Budget	Change-Adopted To Revised	February 28, 2026
	0	-	-	-	-	-	-
	0	-	-	-	-	-	-
	TOTAL - PUPIL SUPPORT SERVICES	**11,411,246**	**12,507,735**	**13,618,028**	**11,657,396**	**(1,960,632)**	**5,911,133**
	FACILITIES						
810	OPERATIONS & MAINTENANCE	5,294,466	5,264,630	5,596,636	5,548,181	(48,455)	3,726,894
812	810 SEC MAINT	1,545	1,503	1,000	1,000	-	843
814	810 CNTR MAINT	134,595	141,493	132,800	132,800	-	98,094
850	FACILITIES	1,141,533	1,278,219	1,224,862	1,354,862	130,000	695,564
865	LTFM	1,379,069	1,685,376	1,730,457	1,703,666	(26,791)	1,103,566
	0	-	-	-	-	-	-
	TOTAL - FACILITIES	**7,951,208**	**8,371,222**	**8,685,755**	**8,740,509**	**54,754**	**5,624,960**
	OTHER FINANCING USES						
910	RET LT OBLG	-	-	-	-	-	-
935	PST-EE BNFT	-	-	-	-	-	-
940	INSURANCE	453,927	506,012	535,000	535,000	-	528,799
950	TRANSFER TO SCREENING	-	14,664	-	-	-	-
960	SCHOLARSHIPS	60,885	75,383	70,000	87,160	17,160	112,499
	TOTAL - OTHER FINANCING USES	**514,812**	**596,059**	**605,000**	**622,160**	**17,160**	**641,298**
	GENERAL FUND TOTAL	**80,876,822**	**85,909,557**	**90,826,785**	**88,555,991**	**(2,270,794)**	**47,837,513**

RICHFIELD PUBLIC SCHOOLS
Revised Budget Summary 2025-26
For the Year Ended June 30, 2026

	June 30, 2025 Actual Fund Balance	Revised Revenues	Revised Expenditures	Transfers	June 30, 2026 Revised Projected	Net Increase or Decrease
General Fund - 01						
Unassigned - 422	10,230,818	68,594,556	66,131,821	(674,201)	12,019,352	1,788,534
	11.91%				*13.57%*	
Restricted						
Student Activities - 401	97,586	76,000	74,900	-	98,686	1,100
Scholarships - 402	461,948	80,000	87,160	-	454,788	(7,160)
Staff Development - 403	-	633,670	637,811	8,652	4,511	4,511
Capital Projects - 407	1,635,850	4,983,632	4,574,405	-	2,045,077	409,227
Literacy Incentive Aid - 412	92,476	148,938	204,416	-	36,998	(55,478)
American Indian - 420	0	93,300	110,859	17,559	0	-
Operating Capital - 424	434,918	775,815	1,045,372	-	165,361	(269,557)
Learning & Development - 428	-	837,013	1,001,196	164,183	-	-
Area Learning Center - 434	510,178	755,265	1,189,959	-	75,484	(434,694)
QCOMP - 437	(0)	1,047,576	1,058,218	-	(10,642)	(10,642)
Gifted & Talented - 438	0	55,058	397,266	342,208	0	-
English Learner - 439	0	1,384,448	3,156,891	1,772,443	-	-
Teacher Development & Eval - 440	0	-	4,138	4,138	0	-
Basic Skills - 441	434,811	7,193,385	5,051,933	(1,772,443)	803,820	369,009
School Library Aid - 443	(0)	43,397	43,458	61	(0)	-
Achievement & Integration - 448	(0)	1,087,051	1,169,628	82,577	(0)	-
Safe Schools - 449	(0)	158,514	516,796	358,282	(0)	-
Literacy Aid - 456	86,825	-	66,724	-	20,101	(66,724)
Teacher Comp Train Read Act - 457	93,190	-	35,812	-	57,378	(35,812)
LTFM - 467	977,084	1,717,577	1,644,207	-	1,050,454	73,370
Student Support Personnel - 471	-	128,229	-	-	128,229	128,229
Medical Assistance - 472	876,917	500,000	40,500	-	1,336,417	459,500
Subtotal Restricted	5,701,784	21,698,868	22,111,649	977,660	6,266,663	564,879
Non-Spendable						
Prepaids & Inventory	379,751	-	-	-	379,751	-
Subtotal Non-Spendable - 460	379,751	-	-	-	379,751	-
Assigned Funds						
Assigned - Turf	18,340	5,000	8,956	-	14,384	(3,956)
Assigned - Program Initiatives	905,027	-	-	-	905,027	-
Assigned - Enrollment	600,000	-	-	1,000,000	1,600,000	1,000,000
Assigned - Future Retirement	638,422	-	-	-	638,422	-
Assigned - Carryover	286,855	2,000	103,565	(184,060)	1,230	(285,625)
Assigned - 3rd Party Sped	171,481	-	-	-	171,481	-
Assigned - COVID	2,377,924	-	200,000		2,177,924	(200,000)
Assigned - Subsequent Yr Budget	1,119,399	-	-	(1,119,399)	-	(1,119,399)
Subtotal Assigned - 462	6,117,448	7,000	312,521	(303,459)	5,508,468	(608,980)
Total General Fund	**22,429,800**	**90,300,424**	**88,555,991**	**-**	**24,174,233**	**1,744,433**
Food Service Fund - 02						
Non-Spendable						
Prepaids & Inventory	40,728	-	-	-	40,728	-
Subtotal Non-Spendable - 460	40,728	-	-	-	40,728	-
Restricted - 464	737,821	4,137,500	3,978,144	-	897,177	159,356
Total Food Service	**778,549**	**4,137,500**	**3,978,144**	**-**	**937,905**	**159,356**
Community Services - 04						
Restricted - 464 (Non-Public, EcScreen, LCTS)	75,401	603,737	619,083	-	60,055	(15,346)
Restricted / Reserved						
Community Ed - 431	(144,037)	675,139	788,875	-	(257,773)	(113,736)
ECFE - 432	111,933	398,759	408,872	-	101,820	(10,113)
School Readiness - 444	350,810	557,830	712,447	-	196,193	(154,617)
Restricted/Reserved - Subtotal	318,705	1,631,728	1,910,194	-	40,239	(278,466)
Unassigned - 463	-	-	-	-	-	-
Total Community Education	**394,106**	**2,235,465**	**2,529,277**	**-**	**100,294**	**(293,812)**
Construction - 06						
Restricted - 464	2,474,196	60,000	1,650,000	-	884,196	(1,590,000)
Total Construction Fund	**2,474,196**	**60,000**	**1,650,000**	**-**	**884,196**	**(1,590,000)**
Debt Service - 07						
Restricted - 464	1,646,678	7,747,676	7,992,688	-	1,401,666	(245,012)
Total Debt Service Fund	**1,646,678**	**7,747,676**	**7,992,688**	**-**	**1,401,666**	**(245,012)**
Custodial Fund - 18	**64,718**	**22,000**	**22,000**	**-**	**64,718**	**-**
Internal Service - Health - 20	**3,896,206**	**8,915,405**	**8,906,607**	**-**	**3,905,004**	**8,798**
Internal Service - Dental - 21	**(39,214)**	**538,500**	**560,000**	**-**	**(60,714)**	**(21,500)**
OPEB - Irrevocable Trust - 45	**7,043,644**	**200,000**	**490,000**	**-**	**6,753,644**	**(290,000)**
OPEB - Debt Service - 47	**345,842**	**1,973,071**	**2,080,475**	**-**	**238,438**	**(107,404)**
Total All Funds:	**39,034,525**	**116,130,041**	**116,765,182**	**-**	**38,399,384**	**(635,141)**