RICHFIELD PUBLIC SCHOOLS

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

Revised 2024-25 Budget

REVENUE GENERAL FUND

REVENUE CATEGORIES	Actual June 30, 2023	Actual June 30, 2024	Adopted Budget 2024-25	Revised Budget 2024-25	Increase or (Decrease) from Adopted Budget	YTD JANUARY 31, 2025
STATE	47,269,721	55,361,384	56,786,786	61,145,174	4,358,388	20,578,181
FEDERAL	8,182,832	5,361,721	1,585,186	2,633,950	1,048,764	236,599
PROPERTY TAXES	17,853,747	18,257,792	23,050,883	23,100,410	49,527	22,436,137
LOCAL (FEES, INTEREST, ETC.)	1,710,034	3,026,007	2,298,325	2,171,685	(126,640)	1,518,529
TOTALS	**75,016,334**	**82,006,904**	**83,721,180**	**89,051,219**	**5,330,039**	**44,769,446**

EXPENDITURES GENERAL FUND

OBJECT SERIES	Actual June 30, 2023	Actual June 30, 2024	Adopted Budget 2024-25	Revised Budget 2024-25	Increase or (Decrease) from Adopted Budget	YTD JANUARY 31, 2025
SALARIES & WAGES	42,666,507	44,595,087	47,359,520	48,079,454	719,934	21,301,587
EMPLOYEE BENEFITS	14,518,829	15,376,729	16,012,385	16,284,347	271,962	8,199,716
PURCHASED SERVICES	11,201,175	13,172,577	12,103,692	15,647,434	3,543,742	6,897,013
SUPPLIES	3,707,790	3,838,248	4,457,922	4,640,472	182,550	2,739,382
EQUIPMENT	4,339,230	3,488,077	2,936,585	2,925,649	(10,936)	1,755,612
OTHER EXPENDITURES	392,751	406,103	716,045	717,469	1,424	143,540
TOTALS	**76,826,282**	**80,876,821**	**83,586,149**	**88,294,825**	**4,708,676**	**41,036,850**

PROGRAM SERIES	Actual June 30, 2023	Actual June 30, 2024	Adopted Budget 2024-25	Revised Budget 2024-25	Increase or (Decrease) from Adopted Budget	YTD JANUARY 31, 2025
SITE ADMINISTRATION	1,951,791	2,063,549	2,473,515	2,343,188	(130,327)	1,410,105
DISTRICT ADMINISTRATION	728,589	909,525	960,564	977,997	17,433	569,382
SUPPORT SERVICES	3,097,622	3,265,363	3,236,439	3,316,727	80,288	2,128,701
REGULAR INSTRUCTION	30,597,910	31,368,241	31,936,608	32,210,528	273,920	13,740,226
EXTRA-CURRICULAR ACTIVITES	1,343,167	1,274,689	1,366,699	1,345,314	(21,385)	622,409
VOCATIONAL INSTRUCTION	599,877	839,648	698,297	1,007,365	309,068	413,262
SPECIAL EDUCATION	13,955,260	15,720,800	16,464,054	17,458,055	994,001	7,307,779
INSTRUCTIONAL SUPPORT	5,115,499	5,557,740	5,537,906	5,537,706	(200)	3,372,606
PUPIL SUPPORT SERVICES	10,416,333	11,411,246	11,691,285	14,629,973	2,938,688	6,089,103
FACILITIES	8,607,466	7,951,208	8,696,202	8,940,238	244,036	4,812,084
OTHER FINANCING USES	412,768	514,812	524,580	527,734	3,154	571,194
TOTALS	**76,826,282**	**80,876,821**	**83,586,149**	**88,294,825**	**4,708,676**	**41,036,850**

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ACTIVITY - OTHER FUNDS

REVENUE	Actual June 30, 2023	Actual June 30, 2024	Adopted Budget 2024-25	Revised Budget 2024-25	Increase or (Decrease) from Adopted Budget	YTD JANUARY 31, 2025
FOOD SERVICE	3,072,380	3,949,403	3,582,663	3,577,663	(5,000)	1,344,000
COMMUNITY EDUCATION	2,097,545	2,322,904	2,031,749	2,056,049	24,300	1,472,902
CONSTRUCTION FUND	2,403,125	2,767,467	80,000	166,000	86,000	111,416
DEBT SERVICE	7,384,481	8,086,343	7,819,436	7,819,436	-	7,095,910
CUSTODIAL/SCHOLARSHIPS	25,986	30,570	12,000	29,392	17,392	6,239
INTERNAL SERVICE - HEALTH INS.	7,666,030	8,229,680	9,136,095	8,416,420	(719,675)	4,822,780
INTERNAL SERVICE - DENTAL INS.	502,953	496,284	553,500	526,174	(27,326)	257,256
OPEB - IRREVOCABLE TRUST	190,720	364,778	200,000	200,000	-	(31,198)
OPEB DEBT SERVICE	2,061,376	2,013,317	2,058,652	2,058,652	-	1,888,790

EXPENDITURES	Actual June 30, 2023	Actual June 30, 2024	Adopted Budget 2024-25	Revised Budget 2024-25	Increase or (Decrease) from Adopted Budget	YTD JANUARY 31, 2025
FOOD SERVICE	3,519,444	3,729,581	3,669,579	3,808,676	139,097	2,014,425
COMMUNITY EDUCATION	2,092,351	2,258,199	1,999,439	2,120,241	120,802	1,061,513
CONSTRUCTION FUND	136,534	1,834,310	2,000,000	2,670,000	670,000	1,123,544
DEBT SERVICE	7,254,908	7,949,447	7,688,838	7,779,254	90,416	7,779,254
CUSTODIAL/SCHOLARSHIPS	7,639	9,075	12,000	10,500	(1,500)	10,527
INTERNAL SERVICE - HEALTH INS.	7,388,780	7,742,514	9,133,300	8,260,949	(872,351)	5,035,028
INTERNAL SERVICE - DENTAL INS.	507,523	542,263	554,000	554,000	-	310,204
OPEB - IRREVOCABLE TRUST	484,271	476,577	665,000	477,000	(188,000)	-
OPEB DEBT SERVICE	2,027,475	2,025,100	2,022,175	2,022,175	-	2,022,175

SUMMARY - ALL FUNDS

SUMMARY	Actual June 30, 2023	Actual June 30, 2024	Adopted Budget 2024-25	Revised Budget 2024-25	Increase or (Decrease) from Adopted Budget	YTD JANUARY 31, 2025
REVENUE	100,420,930	110,267,650	109,195,275	113,901,005	4,705,730	61,737,540
EXPENDITURES	100,245,207	107,443,888	111,330,480	115,997,620	4,667,140	60,393,520
SPENDING VARIANCE	175,723	2,823,762	(2,135,205)	(2,096,615)	38,590	1,344,020

RICHFIELD PUBLIC SCHOOLS

2024-25 REVISED EXPENDITURES BY PROGRAM CODE

PROGRAM CODE	DESCRIPTION	June 30, 2023	June 30, 2024	2024-25 Adopted Budget	2024-25 Revised Budget	Increase or (Decrease) from ORIGINAL FY25	YTD JANUARY 31, 2025
	DISTRICT ADMINISTRATION						
010	BOARD OF EDUCATION	74,081	64,061	81,071	78,626	(2,445)	46,281
020	OFFICE OF SUP'T	438,037	486,550	484,944	493,636	8,692	294,553
030	INSTRUCTIONAL ADMIN	216,471	358,914	394,549	405,735	11,186	228,548
	TOTAL - DISTRICT ADMINISTRATION	**728,589**	**909,525**	**960,564**	**977,997**	**17,433**	**569,382**
	SITE ADMINISTRATION						
050	SCHOOL BLDG ADMIN	1,951,791	2,063,549	2,473,515	2,343,188	(130,327)	1,410,105
	TOTAL - SITE ADMINISTRATION	**1,951,791**	**2,063,549**	**2,473,515**	**2,343,188**	**(130,327)**	**1,410,105**
	SUPPORT SERVICES						
105	ADMIN SUPPORT	71,801	75,945	85,485	76,754	(8,731)	33,341
107	MARKETING/COMMUNICATIONS	347,349	420,696	400,672	436,763	36,091	206,158
108	ADMINISTRATIVE TECHNOLOGY	580,838	640,599	501,000	499,000	(2,000)	474,278
110	BUSINESS SERVICES	1,275,367	1,254,229	1,209,477	1,287,747	78,270	914,557
150	LEGAL SERVICES	78,796	140,034	82,400	82,400	-	41,092
160	PERSONNEL	675,973	663,992	870,513	847,181	(23,332)	437,605
190	RESEARCH/EVALUATION	15,102	30,408	39,579	39,569	(10)	17,044
199	SCHOOL ELECTIONS	52,397	39,460	47,313	47,313	-	4,625
	TOTAL - SUPPORT SERVICES	**3,097,622**	**3,265,363**	**3,236,439**	**3,316,727**	**80,288**	**2,128,701**
	REGULAR INSTRUCTION						
200	VPK PROGRAM	695,164	706,352	912,005	795,787	(116,218)	334,307
201	KINDERGARTEN	966,214	926,196	646,215	980,383	334,168	415,276
203	ELEM EDUCATION	11,544,989	10,920,482	9,884,377	9,690,265	(194,112)	4,046,238
204	TITLE II FED TEACH/PRINC TRAINING	146,405	135,045	124,405	118,966	(5,439)	59,478
205	TITLE III FEDERAL LEP	194,734	176,770	174,390	242,308	67,918	84,572
211	SECONDARY ED GENERAL	4,780,574	4,726,578	4,382,587	4,192,858	(189,729)	1,726,178
212	ART	379,367	361,896	433,459	601,395	167,936	262,936
215	BUSINESS EDUCATION	2,214	1,560	1,802	1,802	-	744
216	TITLE I FEDERAL	868,839	899,291	854,856	862,470	7,614	361,900
218	GIFTED & TALENTED	285,927	336,896	341,934	401,961	60,027	156,855
219	ENGLISH LANGUAGE LEARNER (ELL)	2,245,493	2,587,442	2,967,954	3,033,001	65,047	1,363,912
220	ENGLISH/LANGUAGE ART	918,849	794,958	1,132,856	704,781	(428,075)	293,365
230	FOREIGN LANGUAGE	285,007	160,844	129,314	341,048	211,734	147,412
231	DUAL LANGUAGE PROGRAM	657	27,101	75,009	77,846	2,837	33,045
240	HEALTH ED	1,162,375	1,241,401	1,272,821	1,177,066	(95,755)	498,431
241	PHYSICAL ED	1,430	2,512	2,650	2,650	-	765
255	INDUSTRIAL EDUCATION	111,044	124,087	140,795	45,337	(95,458)	4,685
256	MATHEMATICS	1,151,947	763,185	1,217,901	953,962	(263,939)	391,518
258	MUSIC - BAND	439,593	495,427	499,045	667,019	167,974	294,396
259	MUSIC - CHOIR	1,128	1,925	2,005	2,005	-	1,032
260	NATURAL SCIENCE	1,297,571	1,283,186	1,351,470	1,837,859	486,389	792,139
270	SOCIAL STUDIES	908,978	1,034,641	1,080,304	1,115,274	34,970	482,663
276	BASIC SKILLS ELEMENTARY	1,162,739	1,648,353	2,400,337	2,444,812	44,475	1,119,158
277	VOLUNTARY PARENT INVOLVEMENT	1,041,173	2,009,568	1,903,328	1,914,884	11,556	866,685
279	VOLUNTARY PARENT INVOLVEMENT	5,498	2,547	4,789	4,789	-	2,536
	TOTAL - REGULAR INSTRUCTION	**30,597,910**	**31,368,241**	**31,936,608**	**32,210,528**	**273,920**	**13,740,226**
	EXTRA-CURRICULAR						
291	CO-CURRICULAR ACTIVITIES	144,743	135,394	175,277	191,749	16,472	45,992
292	BOY/GIRL ATHLETICS	427,860	466,921	523,067	499,290	(23,777)	234,755
294	BOY ATHLETICS	416,290	321,042	318,185	310,618	(7,567)	183,886
296	GIRL ATHLETICS	287,165	256,026	278,601	275,968	(2,633)	140,684
298	EXTRA-CURR ACTIVITIES (INCL STUDENT ACT	67,109	95,306	71,569	67,689	(3,880)	17,093
	TOTAL - EXTRA-CURRICULAR ACTIVITIES	**1,343,167**	**1,274,689**	**1,366,699**	**1,345,314**	**(21,385)**	**622,409**

RICHFIELD PUBLIC SCHOOLS

2024-25 REVISED EXPENDITURES BY PROGRAM CODE

PROGRAM CODE	DESCRIPTION	June 30, 2023	June 30, 2024	2024-25 Adopted Budget	2024-25 Revised Budget	Increase or (Decrease) from ORIGINAL FY25	YTD JANUARY 31, 2025
	VOCATIONAL INSTRUCTION						
311	VOC DISTRIBUTIVE ED	39,981	235,521	113,174	174,619	61,445	77,179
321	VOC HEALTH OCC EDUCATION	10,153	19,056	31,104	31,104	-	3,411
331	VOC PERSONAL FAMILY LIFE SCI	348,741	361,367	353,273	357,551	4,278	148,688
361	VOC ED TRADE & IND	-	33	-	-	-	-
380	VOC SPECIAL NEEDS	197,558	122,370	197,656	337,191	139,535	140,543
399	VOC ED - GENERAL	3,444	101,302	3,090	106,900	103,810	43,440
	TOTAL - VOCATIONAL INSTRUCTION	**599,877**	**839,648**	**698,297**	**1,007,365**	**309,068**	**413,262**
	SPECIAL ED INSTRUCTION						
400	GENERAL SPECIAL EDUCATION	535,729	484,898	768,852	526,693	(242,159)	249,099
401	SPEECH/LANGUAGE IMPAIRED	261,458	345,962	181,344	140,326	(41,018)	48,154
402	DEVEL COGN DISBLY MILD-MODERATE	704,071	738,872	806,803	838,036	31,233	374,353
403	DEVEL COGN DISBLY SEVERE-PROFOUND	562,751	643,388	688,223	783,752	95,529	337,094
404	PHYSICALLY IMPAIRED	332,955	335,578	256,789	263,831	7,042	112,647
405	DEAF/HARD OF HEARING	37,977	32,782	-	-	-	-
406	VISUALLY IMPAIRED	16,838	27,288	-	-	-	885
407	SPECIFIC LEARNING DISABILITY	1,937,170	2,199,427	2,656,765	2,771,560	114,795	1,188,580
408	EMOTIONAL/BEHAVIORAL DISORDER	1,743,855	1,643,319	1,731,556	1,968,570	237,014	786,859
410	OTHER HEALTH DISABILITIES	1,209,532	1,289,523	1,520,736	1,596,021	75,285	665,317
411	AUTISTIC	1,956,782	2,407,122	2,361,685	2,425,046	63,361	1,034,958
412	DEV DELAYED	1,058,477	1,131,395	1,309,256	1,424,811	115,555	601,476
416	SEVERELY MULTIPLY IMPAIRED	304,596	306,244	365,855	336,921	(28,934)	121,892
420	SPECIAL ED 3 OR MORE DISBTY	2,084,053	2,964,748	2,266,508	2,980,562	714,054	1,195,472
422	SPED-STUDENTS W/O DISABILITIES	1,209,017	1,170,255	1,549,682	1,401,926	(147,756)	590,991
	TOTAL - SPECIAL ED INSTRUCTION	**13,955,260**	**15,720,800**	**16,464,054**	**17,458,055**	**994,001**	**7,307,779**
	INSTRUCTIONAL SUPPORT						
605	GENERAL INSTR SUPPORT	1,274,540	1,172,620	1,079,390	1,057,237	(22,153)	595,591
610	CURRICULUM DEVLP	116,787	138,564	142,033	131,913	(10,120)	69,073
620	MEDIA	363,688	247,802	350,535	269,650	(80,885)	113,059
630	INSTRUCT RELATED TECHNOLOGY	3,168,239	3,807,599	3,367,284	3,256,344	(110,940)	2,318,399
640	STAFF DEVELOPMENT	144,642	153,261	577,794	801,692	223,898	275,483
680	COMPUTER AIDED INST	-	-	-	-	-	-
690	OTHER INST SERVICES	47,602	37,893	20,870	20,870	-	1,000
	TOTAL - INSTRUCTIONAL SUPPORT	**5,115,499**	**5,557,740**	**5,537,906**	**5,537,706**	**(200)**	**3,372,606**
	PUPIL SUPPORT SERVICES						
710	GUIDANCE/COUNSELING	947,440	893,281	882,540	961,484	78,944	385,488
715	SAFE SCHOOLS GRANT MDE	190,305	207,038	208,705	199,535	(9,170)	93,665
720	HEALTH SERVICES	716,636	514,513	557,921	561,981	4,060	267,981
730	PSYCHOLOGICAL SERVICES	15,350	20,146	18,010	9,870	(8,140)	2,724
740	SOCIAL WORK SERVICES	415,681	594,349	696,011	708,107	12,096	271,013
760	PUPIL TRANSPORTATION	6,564,961	7,253,794	7,020,858	9,721,303	2,700,445	3,838,406
770	FOOD SERVICE	4,071	70	7,067	7,898	831	-
790	OTHER SUPPORT SERVICES	1,561,888	1,928,056	2,300,173	2,459,795	159,622	1,229,826
	TOTAL - PUPIL SUPPORT SERVICES	**10,416,333**	**11,411,246**	**11,691,285**	**14,629,973**	**2,938,688**	**6,089,103**
	FACILITIES						
810	OPERATIONS & MAINTENANCE	5,370,110	5,294,466	5,424,888	5,681,096	256,208	2,822,945
812	SEC MAINTENANCE	734	1,545	721	721	-	817
814	CENTRAL MAINTENANCE	135,146	134,595	123,262	123,262	-	67,132
850	CAPITAL FACILITIES	1,184,094	1,141,533	1,371,799	1,376,299	4,500	454,023
865	LTFM< $100K	1,917,381	1,379,069	1,775,532	1,758,860	(16,672)	1,467,167
	TOTAL - FACILITIES	**8,607,466**	**7,951,208**	**8,696,202**	**8,940,238**	**244,036**	**4,812,084**
	OTHER FINANCING USES						
940	INSURANCE	359,446	453,927	480,000	480,000	-	506,012
960	SCHOLARSHIPS & OTHER NONRECURRING IT	53,322	60,885	44,580	47,734	3,154	65,182
	TOTAL - OTHER FINANCING USES	**412,768**	**514,812**	**524,580**	**527,734**	3,154	**571,194**
	GENERAL FUND TOTAL	**76,826,282**	**80,876,821**	**83,586,149**	**88,294,825**	**4,708,676**	**41,036,850**

Richfield Public Schools
Budget Overview
Revised Budget 2024-25

General Fund - 01	Actual July 1, 2024	Revised Budget Revenues	Revised Budget Expenditures	Transfers	Projected Balance June 30, 2025	Net Increase or Decrease
Unassigned - 422	8,514,349	67,749,212	65,880,939	(938,051)	9,444,571	930,222
	10.04%				*10.70%*	
Restricted						
Staff Development - 403	-	648,795	606,133	(42,662)	-	-
Long-Term Fac Maint - 467	1,003,466	1,603,368	1,700,033	-	906,801	(96,665)
Capital Projects Tech Levy - 407	836,264	4,779,493	4,199,640	-	1,416,117	579,853
Operating Capital - 424	481,716	1,085,180	1,268,851	-	298,045	(183,671)
Student Activities - 401	88,767	50,650	55,189	-	84,228	(4,539)
Scholarships - 402	456,963	65,410	47,734	-	474,639	17,676
Literacy Incentive Aid - 412	136,889	144,375	193,692	-	87,572	(49,317)
Learning & Development - 428	-	868,930	979,132	110,202	-	-
Area Learning Center - 434	705,623	655,265	724,172	-	636,716	(68,907)
Teacher Q Comp	(391,245)	1,025,083	1,132,212	-	(498,374)	(107,129)
Gifted & Talented - 438	-	57,920	401,961	344,041	-	-
English Learner - 439	-	1,497,600	3,023,293	1,148,181	(377,512)	(377,512)
Basic Skills - 441	854,441	6,643,299	5,495,118	(1,148,181)	854,441	-
School Library Aid - 443	-	71,906	85,653	13,747	-	-
Career & Technical - 445	-	197,006	495,004	297,998	-	-
Achievement & Integration - 448	-	1,085,145	1,181,049	95,904	-	-
Safe Schools - 449	-	155,666	448,780	293,114	-	-
Literacy Aid One time - 456	-	161,477	-	-	161,477	161,477
Teacher Comp Read Act - 457	-	145,791	145,791	-	-	-
Student Support Personnel Aid - 471	-	116,194	88,481	-	27,713	27,713
Medical Assistance - 472	178,074	200,000	13,300	-	364,774	186,700
Subtotal Restricted	4,350,960	21,258,553	22,285,218	1,112,344	4,436,638	85,679
Nonspendable						
Inventory & Prepaid Expenditures	535,311	-	-	-	535,311	-
Inventory	-	-	-	-	-	-
Subtotal Nonspendable - 460	535,311	-	-	-	535,311	-
Assigned Funds						
Assigned - Turf	16,522	20,000	8,451	-	28,071	11,549
Assigned - Program Initiatives	905,027	-	-	-	905,027	-
Assigned - Enrollment	600,000	-	-	-	600,000	-
Assigned - Future Retirement	638,422	-	-	-	638,422	-
Assigned - Carryover	358,539	-	119,547	(174,293)	64,699	(293,840)
Assigned - 3rd Party Sped	171,481	-	-	-	171,481	-
Assigned - COVID	2,569,109	23,454	670	-	2,591,893	22,784
Assigned - Subsequent Yr Budget	-	-	-	-	-	-
Subtotal Assigned - 462	5,259,100	43,454	128,668	(174,293)	4,999,593	(259,507)
Total General Fund	**18,659,719**	**89,051,219**	**88,294,825**	**-**	**19,416,113**	**756,394**
Food Service Fund - 02		-			21.99%	
Nonspendable						
Inventory & Prepaid Expenditures	32,946	-	-		32,946	-
Subtotal Nonspendable - 460	32,946	-	-	-	32,946	-
Restricted - 464	909,329	3,577,663	3,808,676	-	678,316	(231,013)
Total Food Service	**942,275**	**3,577,663**	**3,808,676**	**-**	**711,262**	**(231,013)**
Community Services - 04						
Restricted - 464 (Non-Public, EcScreen, LCTS)	79,827	417,128	498,941	-	(1,986)	(81,813)
Restricted / Reserved						
Community Ed - 431	(127,614)	673,123	686,344	-	(140,835)	(13,221)
ECFE - 432	54,212	407,968	395,762	-	66,418	12,206
Adult Basic Ed - 447	-	-	-	-	-	-
School Readiness - 444	351,197	557,830	539,194	-	369,833	18,636
Restricted/Reserved - Subtotal	277,796	1,638,921	1,621,300	-	295,417	17,621
Unassigned - 463	-	-	-	-	-	-
Total Community Education	**357,623**	**2,056,049**	**2,120,241**	**-**	**293,431**	**(64,192)**
Construction - 06						
Restricted (2018A/2022A/2024A) - 464	4,161,110	166,000	2,670,000	-	1,657,110	(2,504,000)
Total Construction Fund	**4,161,110**	**166,000**	**2,670,000**	**-**	**1,657,110**	**(2,504,000)**
Restricted - 464	1,787,165	7,819,436	7,779,254	-	1,827,347	40,182
Total Debt Service Fund	**1,787,165**	**7,819,436**	**7,779,254**	**-**	**1,827,347**	**40,182**
Custodial Fund - 18	**67,429**	**29,392**	**10,500**	**-**	**86,321**	**18,892**
Internal Service - 20 Health	**4,228,895**	**8,416,420**	**8,260,949**	**-**	**4,384,366**	**155,471**
Internal Service - 21 Dental	**33,692**	**526,174**	**554,000**	**-**	**5,866**	**(27,826)**
OPEB Irrevocable Trust - 45	**7,177,611**	**200,000**	**477,000**	**-**	**6,900,611**	**(277,000)**
OPEB Debt Service - 47	**377,081**	**2,058,652**	**2,022,175**	**-**	**413,558**	**36,477**
Total All Funds:	**37,792,599**	**113,901,005**	**115,997,620**	**-**	**35,695,984**	**(2,096,615)**