



***RUDYARD AREA SCHOOLS***

2017-18  
**BUDGET AMENDMENTS**

**June 25, 2018**

**Resolution for Adoption by the Board of Education  
Rudyard Area Schools  
June 25, 2018**

RESOLVED, that this resolution shall be the general appropriation of Rudyard Area School District for the fiscal year 2017-2018; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by Rudyard Area School District

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the GENERAL FUND are as follows:

<b>REVENUES</b>			
<b>1xx</b>	Local	\$	1,272,731
<b>2xx</b>	Non-Educational		41,233
<b>3xx</b>	State		5,283,824
<b>4xx</b>	Federal		1,238,688
<b>5xx-6xx</b>	Other Financing Sources		350,367
	<b>Total Revenues</b>	<b>\$</b>	<b>8,186,843</b>
	Total Fund Balance, July 1 Available to Appropriate		1,282,878
	<b>Total Available to Appropriate</b>	<b>\$</b>	<b>9,469,721</b>

BE IF FURTHER RESOLVED that \$8,217,849 of the total available to appropriate in the GENERAL FUND is hereby appropriated in the amounts for the purpose set forth below:

<b>EXPENDITURES</b>			
	<b>Instruction</b>		
<b>11x</b>	Basic Instruction	\$	3,145,398
<b>12x</b>	Added Needs		1,604,471
	<b>Support Services</b>		
<b>21x</b>	Pupil Support		487,424
<b>22x</b>	Instructional Staff Support		311,401
<b>23x</b>	General Administration		283,757
<b>24x</b>	School Administration		348,087
<b>25x</b>	Business Services		214,007
<b>26x</b>	Operations & Maintenance		435,023
<b>27x</b>	Transportation		672,957
<b>28x</b>	Central Services		293,832
<b>29x</b>	Other Support		149,915
<b>3xx</b>	<b>Community Services</b>		15,926
<b>4xx-6xx</b>	<b>Other Financing Uses</b>		255,651
	<b>Total Appropriated</b>	<b>\$</b>	<b>8,217,849</b>

**RUDYARD AREA SCHOOLS  
GENERAL FUND  
BUDGET AMENDMENT DETAIL  
2017-2018**

	2017-2018 Appropriated June 21, 2017	Amendments	2017-2018 Amendment November 27, 2017	Amendments	2017-2018 Amendment March 19, 2018	Amendments	2017-2018 Amendment June 25, 2018
<b>REVENUE</b>							
Local Sources	\$ 1,176,758	\$ 23,072	\$ 1,199,830	\$ 12,290	\$ 1,212,120	\$ 60,611	\$ 1,272,731
Non-Educational Sources	36,233	-	36,233	-	36,233	5,000	41,233
State Sources	4,980,358	173,373	5,153,731	75,774	5,229,505	54,319	5,283,824
Federal Sources	1,016,491	(75,642)	940,849	293,611	1,234,460	4,228	1,238,688
Incoming Transfers	343,311	(14,598)	328,713	17,158	345,871	4,496	350,367
<b>TOTAL GENERAL FUND REVENUES</b>	\$ 7,553,151	\$ 106,205	\$ 7,659,356	\$ 398,833	\$ 8,058,189	\$ 128,654	\$ 8,186,843
Unappropriated Fund Balance at 7/1/2017	1,070,710	212,168	1,282,878	-	1,282,878	-	1,282,878
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<u>8,623,861</u>	<u>318,373</u>	<u>8,942,234</u>	<u>398,833</u>	<u>9,341,067</u>	<u>128,654</u>	<u>9,469,721</u>
<b>EXPENDITURES</b>							
Basic Instruction (11x)	3,168,780	(90,036)	3,078,744	156,729	3,235,473	(90,075)	3,145,398
Added Needs (12x)	1,506,633	(58,241)	1,448,392	140,603	1,588,995	15,476	1,604,471
<b>TOTAL INSTRUCTION</b>	<u>4,675,413</u>	<u>(148,277)</u>	<u>4,527,136</u>	<u>297,332</u>	<u>4,824,468</u>	<u>(74,599)</u>	<u>4,749,869</u>
Pupil Support (21x)	457,449	22,318	479,767	8,774	488,541	(1,117)	487,424
Instruction Staff (22x)	96,014	168,708	264,722	45,358	310,080	1,321	311,401
General Administration (23x)	311,137	6,839	317,976	1,620	319,596	(35,839)	283,757
School Administration (24x)	352,439	(4,086)	348,353	6,398	354,751	(6,664)	348,087
Business Services (25x)	198,490	1,413	199,903	12,611	212,514	1,493	214,007
Operations/Maintenance (26x)	400,404	5,689	406,093	-	406,093	28,930	435,023
Transportation (27x)	622,091	47,271	669,362	16,900	686,262	(13,305)	672,957
Central Services (28x)	245,496	39,871	285,367	(49,237)	236,130	57,702	293,832
Other Support (29x)	111,817	29,183	141,000	5,500	146,500	3,415	149,915
<b>TOTAL SUPPORT</b>	<u>2,795,337</u>	<u>317,206</u>	<u>3,112,543</u>	<u>47,924</u>	<u>3,160,467</u>	<u>35,936</u>	<u>3,196,403</u>
Community Activities (3xx)	10,171	2,418	12,589	3,337	15,926	-	15,926
<b>TOTAL COMMUNITY ACTIVITES</b>	<u>10,171</u>	<u>2,418</u>	<u>12,589</u>	<u>3,337</u>	<u>15,926</u>	<u>-</u>	<u>15,926</u>
Other Financing Uses (4xx-6xx)	204,664	50,000	254,664	3,885	258,549	(2,898)	255,651
<b>TOTAL EXPENDITURES</b>	<u>7,685,585</u>	<u>221,347</u>	<u>7,906,932</u>	<u>352,478</u>	<u>8,259,410</u>	<u>(41,561)</u>	<u>8,217,849</u>
<b>DIFFERENCE BETWEEN REVENUES AND EXPENDITURES</b>	<u>(132,434)</u>	<u>(115,142)</u>	<u>(247,576)</u>	<u>46,355</u>	<u>(201,221)</u>	<u>170,215</u>	<u>(31,006)</u>
<b>Fund Balance June 30, 2018</b>	\$ 938,276	\$ 97,026	\$ 1,035,302	\$ 46,355	\$ 1,081,657	\$ 170,215	\$ 1,251,872

<b>Fund Balance Detail:</b>		
Unassigned	\$	1,201,273 15.68%
Non-Spendable	\$	50,599 0.66%
	\$	<u>1,251,872</u>

BE IT FURTHER RESOLVED, that the appropriations for the SCHOOL SERVICE FUNDS for the Rudyard Area Schools for the fiscal year 2017-2018 be amended as follows:

	2017-2018 Appropriated June 21, 2017		2017-2018 Appropriated November 27, 2017		2017-2018 Amendment June 25, 2018	
		Amendments		Amendments		
<b>REVENUE</b>						
Local Sources	\$ 46,450	\$ -	\$ 46,450	\$ (4,240)	\$ 42,210	
State Sources	17,251	-	17,251	-	17,251	
Federal Sources	329,817	(27,817)	302,000	800	302,800	
Incoming Transfers	-	-	-	-	-	
<b>TOTAL REVENUES</b>	\$ 393,518	\$ (27,817)	\$ 365,701	\$ (3,440)	\$ 362,261	
Unappropriated Fund Balance at 7/1/2017	53,072	39,248	92,320	-	92,320	
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<u>446,590</u>	<u>11,431</u>	<u>458,021</u>	<u>(3,440)</u>	<u>454,581</u>	
<b>EXPENDITURES</b>						
Food Service (297)	404,024	(14,348)	389,676	(17,352)	372,324	
Other Financing Uses (4xx-6xx)	-	-	-	10,000	10,000	
<b>TOTAL EXPENDITURES</b>	404,024	(14,348)	389,676	(7,352)	382,324	
<b>DIFFERENCE BETWEEN REVENUES AND EXPENDITURES</b>	<u>(10,506)</u>	<u>(13,469)</u>	<u>(23,975)</u>	<u>3,912</u>	<u>(20,063)</u>	
<b>Fund Balance June 30, 2018</b>	<u>\$ 42,566</u>	<u>\$ 25,779</u>	<u>\$ 68,345</u>	<u>\$ 3,912</u>	<u>\$ 72,257</u>	

Fund Balance Detail:		
Reserved	\$ 60,411	16.68%
Non-Spendable	\$ 11,846	3.27%
	<u>\$ 72,257</u>	

BE IT FURTHER RESOLVED, that the appropriations for the CAPITAL PROJECT FUNDS for the Rudyard Area Schools for the fiscal year 2017-2018 be amended as follows:

	2017-2018		2017-2018
	Appropriated		Amendment
	June 21, 2017	Amendments	June 25,2018
<b>REVENUE</b>			
Local Sources	\$ 15,000	\$ (9,500)	\$ 5,500
Incoming Transfers	100,000	50,000	150,000
<b>TOTAL REVENUES</b>	\$ 115,000	\$ 40,500	\$ 155,500
Unappropriated Fund Balance at 7/1/2017	937,231	813,208	1,750,439
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<u>1,052,231</u>	<u>853,708</u>	<u>1,905,939</u>
<b>EXPENDITURES</b>			
Business Services (25x)	65,000	(64,041)	959
Operations/Maintenance (26x)	50,000	(28,000)	22,000
Transportation (27x)	90,000	(5,549)	84,451
Other Financing Uses (4xx-6xx)	600,000	297,068	897,068
<b>TOTAL EXPENDITURES</b>	805,000	199,478	1,004,478
<b>DIFFERENCE BETWEEN REVENUES AND EXPENDITURES</b>	<u>(690,000)</u>	<u>(158,978)</u>	<u>(848,978)</u>
<b>Fund Balance June 30, 2018</b>	<u>\$ 247,231</u>	<u>\$ 654,230</u>	<u>\$ 901,461</u>