



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:

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

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:

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

**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
REVENUE							
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
TOTAL GENERAL FUND REVENUES	\$ 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
TOTAL AVAILABLE TO APPROPRIATE	<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>
EXPENDITURES							
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
TOTAL INSTRUCTION	<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
TOTAL SUPPORT	<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
TOTAL COMMUNITY ACTIVITES	<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
TOTAL EXPENDITURES	<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>
DIFFERENCE BETWEEN REVENUES AND EXPENDITURES	<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>
Fund Balance June 30, 2018	<u>\$ 938,276</u>	<u>\$ 97,026</u>	<u>\$ 1,035,302</u>	<u>\$ 46,355</u>	<u>\$ 1,081,657</u>	<u>\$ 170,215</u>	<u>\$ 1,251,872</u>

Fund Balance Detail:		
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		
REVENUE						
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	-	-	-	-	-	
TOTAL REVENUES	\$ 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	
TOTAL AVAILABLE TO APPROPRIATE	<u>446,590</u>	<u>11,431</u>	<u>458,021</u>	<u>(3,440)</u>	<u>454,581</u>	
EXPENDITURES						
Food Service (297)	404,024	(14,348)	389,676	(17,352)	372,324	
Other Financing Uses (4xx-6xx)	-	-	-	10,000	10,000	
TOTAL EXPENDITURES	404,024	(14,348)	389,676	(7,352)	382,324	
DIFFERENCE BETWEEN REVENUES AND EXPENDITURES	<u>(10,506)</u>	<u>(13,469)</u>	<u>(23,975)</u>	<u>3,912</u>	<u>(20,063)</u>	
Fund Balance June 30, 2018	<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
REVENUE			
Local Sources	\$ 15,000	\$ (9,500)	\$ 5,500
Incoming Transfers	100,000	50,000	150,000
TOTAL REVENUES	\$ 115,000	\$ 40,500	\$ 155,500
Unappropriated Fund Balance at 7/1/2017	937,231	813,208	1,750,439
TOTAL AVAILABLE TO APPROPRIATE	<u>1,052,231</u>	<u>853,708</u>	<u>1,905,939</u>
EXPENDITURES			
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
TOTAL EXPENDITURES	805,000	199,478	1,004,478
DIFFERENCE BETWEEN REVENUES AND EXPENDITURES	<u>(690,000)</u>	<u>(158,978)</u>	<u>(848,978)</u>
Fund Balance June 30, 2018	<u>\$ 247,231</u>	<u>\$ 654,230</u>	<u>\$ 901,461</u>