

RUDYARD AREA SCHOOLS

2025-2026
Proposed Budgets

June 30, 2025

Resolution for Adoption by the Board of Education
Rudyard Area Schools
June 30, 2025

RESOLVED, that this resolution shall be the general appropriation of Rudyard Area School District for the fiscal year 2025-2026; 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*** of the Rudyard Area Schools for the fiscal year 2025-2026 which includes 18 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes is as follows:

REVENUES		
1xx	Local	1,739,029
2xx	Non-Educational	30,000
3xx	State	7,603,564
4xx	Federal	1,631,532
5xx-6xx	Other Financing Sources	1,011,761
	Total Revenues	**12,015,886**
	Total Fund Balance, July 1 Available to Appropriate	2,013,384
	Total Available to Appropriate	**14,029,270**

BE IF FURTHER RESOLVED that $12,414,486 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	4,834,047
12x		Added Needs	2,978,912
	Support Services		
21x		Pupil Support	997,920
22x		Instructional Staff Support	91,359
23x		General Administration	357,553
24x		School Administration	513,111
25x		Business Services	162,523
26x		Operations & Maintenance	579,387
27x		Transportation	1,127,945
28x		Central Services	391,219
29x		Other Support	228,761
3xx	**Community Services**		37,416
4xx-6xx	**Other Financing Uses**		114,333
		Total Appropriated	**12,414,486**

RUDYARD AREA SCHOOLS
GENERAL FUND
BUDGET AMENDMENT DETAIL
2024-2025

		2024-2025 Final Amend June 30, 2025	Adjustments	2025-2026 Proposed June 30, 2025
REVENUE				
Local Sources		2,139,029	(400,000)	1,739,029
Non-Educational Sources		30,000	-	30,000
State Sources		13,717,846	(6,114,282)	7,603,564
Federal Sources		1,763,165	(131,633)	1,631,532
Incoming Transfers		1,067,780	(56,019)	1,011,761
TOTAL GENERAL FUND REVENUES		**18,717,820**	**(6,701,934)**	**12,015,886**
Unappropriated Fund Balance at July 1		1,993,370	20,014	2,013,384
TOTAL AVAILABLE TO APPROPRIATE		$ 20,711,190	(6,681,920)	14,029,270
EXPENDITURES				
Basic Instruction	(11x)	4,548,191	285,856	4,834,047
Added Needs	(12x)	2,911,335	67,577	2,978,912
TOTAL INSTRUCTION		7,459,526	353,433	7,812,959
Pupil Support	(21x)	938,575	59,345	997,920
Instruction Staff	(22x)	113,360	(22,001)	91,359
General Administration	(23x)	426,430	(68,877)	357,553
School Administration	(24x)	495,072	18,039	513,111
Business Services	(25x)	227,933	(65,410)	162,523
Operations/Maintenance	(26x)	1,613,890	(1,034,503)	579,387
Transportation	(27x)	1,321,310	(193,365)	1,127,945
Central Services	(28x)	418,002	(26,783)	391,219
Other Support	(29x)	259,828	(31,067)	228,761
TOTAL SUPPORT		5,814,400	(1,364,622)	4,449,778
Community Activities	(3xx)	44,085	(6,669)	37,416
TOTAL COMMUNITY ACTIVITES		44,085	(6,669)	37,416
Other Financing Uses	(4xx-6xx)	5,379,795	(5,265,462)	114,333
TOTAL EXPENDITURES		18,697,806	(6,283,320)	12,414,486
TOTAL REVENUES		18,717,820	(6,701,934)	12,015,886
TOTAL EXPENDITURES		18,697,806	(6,283,320)	12,414,486
Excess Revenues (Expenditures)		20,014		(398,600)
FUND BALANCE				
FUND BALANCE- July 1, 2024		**1,993,370**	**20,014**	**2,013,384**
Excess Revenues (Expenditures)		20,014	(418,614)	(398,600)
FUND BALANCE - June 30, 2025 Estimated				
Assigned - Future Bus Purchase		-	50,000	50,000
Assigned - Future Tech Needs		15,000	15,000	30,000
Assigned - Future Copier Purchase		16,000	8,000	24,000
Assigned - Future Furniture Needs		20,000	10,000	30,000
Assigned - Curriculum		10,000	10,000	20,000
Unassigned		1,952,384	(491,600)	1,460,784
FUND BALANCE - June 30, 2025 Estimated		**2,013,384**	**(398,600)**	**1,614,784**
UNASSIGNED Fund Balance as a % of Revenues		15.35%		12.16%
UNASSIGNED Fund Balance as a % of Expenditures		15.38%		11.77%

BE IT FURTHER RESOLVED, that the appropriations for the SCHOOL SERVICE FUNDS for the Rudyard Area Schools for the fiscal year 2025-2026 be amended as follows:

		2024-2025 Final Amend June 30, 2025	Adjustments	2025-2026 Proposed June 30, 2025
REVENUE				
Local Sources		7,245	(1,700)	5,545
State Sources		57,184	(1)	57,183
Federal Sources		674,988	(9,988)	665,000
TOTAL REVENUES		739,417	(11,689)	727,728
Unappropriated Fund Balance at July 1		81,092	8,335	89,427
TOTAL AVAILABLE TO APPROPRIATE		820,509	(3,354)	817,155
EXPENDITURES				
Food Service	(297)	728,330	(19,820)	708,510
Other Financing Uses	(4xx-6xx)	-	-	-
TOTAL EXPENDITURES		728,330	(19,820)	708,510
DIFFERENCE BETWEEN REVENUES AND EXPENDITURES		11,087	30,305	19,218
Fund Balance June 30		**92,179**	**16,466**	**108,645**
Fund Balance as a % of Revenues		12.47%		14.93%
Fund Balance as a % of Expenditures		12.66%		15.33%

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the STUDENT ACTIVITY FUND of the Rudyard Area Schools for the fiscal year 2025-2026 is as follows:

		2024-2025 Final Amend June 30, 2025	Adjustments	2025-2026 Proposed June 30, 2025
REVENUE				
Local Sources		138,000	12,000	150,000
Incoming Transfers		-	-	-
TOTAL REVENUES		138,000	12,000	150,000
Unappropriated Fund Balance at July 1		234,400	(2,000)	232,400
TOTAL AVAILABLE TO APPROPRIATE		372,400	10,000	382,400
EXPENDITURES				
Student/School Activities	(29x)	140,000	(20,000)	160,000
TOTAL EXPENDITURES		140,000	(20,000)	160,000
DIFFERENCE BETWEEN REVENUES AND EXPENDITURES		(2,000)	32,000	(10,000)
Fund Balance June 30		232,400	30,000	222,400

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the PRIVATE PURPOSE TRUST of the Rudyard Area Schools for the fiscal year 2025-2026 is as follows:

		2024-2025 Final Amend June 30, 2025	Adjustments	2025-2026 Proposed June 30, 2025
REVENUE				
Local Sources		1,000	-	1,000
Incoming Transfers		-	-	-
TOTAL REVENUES		1,000	-	1,000
Unappropriated Fund Balance at July 1		22,009	(200)	21,809
TOTAL AVAILABLE TO APPROPRIATE		23,009	(200)	22,809
EXPENDITURES				
Scholarship Expenditures	(29x)	1,200	-	1,200
TOTAL EXPENDITURES		1,200	-	1,200
DIFFERENCE BETWEEN REVENUES AND EXPENDITURES		(200)	-	(200)
Fund Balance June 30		21,809	(200)	21,609

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the CAPITAL PROJECT FUNDS of the Rudyard Area Schools for the fiscal year 2025-2026 is as follows:

		2024-2025 Final Amend June 30, 2025	Amendments	2025-2026 Proposed June 30, 2025
REVENUE				
Local Sources		$ -	$ -	$ -
Incoming Transfers		-	-	-
TOTAL REVENUES		$ -	$ -	$ -
Unappropriated Fund Balance at July 1		2,126,128	(694,600)	1,431,528
TOTAL AVAILABLE TO APPROPRIATE		2,126,128	(694,600)	1,431,528
EXPENDITURES				
Business Services	(25x)	$ -	-	-
Operations/Maintenance	(26x)	395,000	(245,000)	150,000
Transportation	(27x)	-	-	-
Other Financing Uses	(4xx-6xx)	299,600	(149,600)	150,000
TOTAL EXPENDITURES		$ 694,600	(394,600)	300,000
REVENUES AND EXPENDITURES		(694,600)	394,600	(300,000)
Fund Balance June 30		$ 1,431,528	$ (300,000)	$ 1,131,528