

RUDYARD AREA SCHOOLS

2025-2026
Final Budget

June 30, 2026

Resolution for Adoption by the Board of Education
Rudyard Area Schools
June 30, 2026

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*** are as follows:

REVENUES		
1xx	Local	1,818,146
2xx	Non-Educational	30,000
3xx	State	12,477,798
4xx	Federal	1,739,876
5xx-6xx	Other Financing Sources	1,140,565
	Total Revenues	**17,206,385**
	Total Fund Balance, July 1 Available to Appropriate	1,882,082
	Total Available to Appropriate	**19,088,467**

BE IF FURTHER RESOLVED that $17,605,863 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	4,880,159
12x		Added Needs	3,169,423
	Support Services		
21x		Pupil Support	1,075,232
22x		Instructional Staff Support	261,103
23x		General Administration	422,543
24x		School Administration	499,677
25x		Business Services	269,543
26x		Operations & Maintenance	1,282,371
27x		Transportation	1,202,081
28x		Central Services	389,699
29x		Other Support	347,731
3xx	**Community Services**		10,668
4xx-6xx	**Other Financing Uses**		3,795,633
		Total Appropriated	**17,605,863**

RUDYARD AREA SCHOOLS
GENERAL FUND
BUDGET AMENDMENT DETAIL
2025-2026

		2025-2026 Proposed June 30, 2025	Adjustments	2025-2026 Amend 1 Nov. 17, 2025	Adjustments	2025-2026 Amend 2 April 20, 2026	Adjustments	2025-2026 Final June 30, 2026
REVENUE								
Local Sources		1,739,029	82,002	1,821,031	53,137	1,874,168	(56,022)	1,818,146
Non-Educational Sources		30,000	-	30,000	-	30,000		30,000
State Sources		7,603,564	4,618,123	12,221,687	183,497	12,405,184	72,614	12,477,798
Federal Sources		1,631,532	(113,308)	1,518,224	314,032	1,832,256	(92,380)	1,739,876
Incoming Transfers		1,011,761	-	1,011,761	(35,248)	976,513	164,052	1,140,565
TOTAL GENERAL FUND REVENUES		**12,015,886**	**4,586,817**	**16,602,703**	**515,418**	**17,118,121**	**88,264**	**17,206,385**
Unappropriated Fund Balance at July 1		2,013,384	(131,302)	1,882,082	-	1,882,082	-	1,882,082
TOTAL AVAILABLE TO APPROPRIATE		14,029,270	4,455,515	18,484,785	515,418	19,000,203	88,264	19,088,467
EXPENDITURES								
Basic Instruction	(11x)	4,834,047	175,147	5,009,194	(142,306)	4,866,888	13,271	4,880,159
Added Needs	(12x)	2,978,912	(99,506)	2,879,406	340,737	3,220,143	(50,720)	3,169,423
TOTAL INSTRUCTION		7,812,959	75,641	7,888,600	198,431	8,087,031	(37,449)	8,049,582
Pupil Support	(21x)	997,920	(131,288)	866,632	127,564	994,196	81,036	1,075,232
Instruction Staff	(22x)	91,359	105,588	196,947	64,656	261,603	(500)	261,103
General Administration	(23x)	357,553	(183)	357,370	80,673	438,043	(15,500)	422,543
School Administration	(24x)	513,111	5,693	518,804	(19,127)	499,677	-	499,677
Business Services	(25x)	162,523	49,226	211,749	45,273	257,022	12,521	269,543
Operations/Maintenance	(26x)	579,387	472,999	1,052,386	149,155	1,201,541	80,830	1,282,371
Transportation	(27x)	1,127,945	3,166	1,131,111	2,886	1,133,997	68,084	1,202,081
Central Services	(28x)	391,219	(3,006)	388,213	1,485	389,698	1	389,699
Other Support	(29x)	228,761	(339)	228,422	21,890	250,312	97,419	347,731
TOTAL SUPPORT		4,449,778	501,856	4,951,634	474,455	5,426,089	323,891	5,749,980
Community Activities	(3xx)	37,416	(26,715)	10,701	(33)	10,668	-	10,668
TOTAL COMMUNITY ACTIVITES		37,416	(26,715)	10,701	(33)	10,668	-	10,668
Other Financing Uses	(4xx-6xx)	114,333	3,784,705	3,899,038	(63,405)	3,835,633	(40,000)	3,795,633
TOTAL EXPENDITURES		**12,414,486**	**4,335,487**	**16,749,973**	**609,448**	**17,359,421**	**246,442**	**17,605,863**
TOTAL REVENUES		12,015,886	4,586,817	16,602,703	515,418	17,118,121		17,206,385
TOTAL EXPENDITURES		12,414,486	4,335,487	16,749,973	609,448	17,359,421		17,605,863
Excess Revenues (Expenditures)		(398,600)		(147,270)		(241,300)		(399,478)
FUND BALANCE								
FUND BALANCE- July 1, 2025		2,013,384	(131,302)	1,882,082	-	1,882,082	-	1,882,082
Excess Revenues (Expenditures)		(398,600)	251,330	(147,270)	(94,030)	(241,300)	(158,178)	(399,478)
FUND BALANCE - June 30, 2026 Estimated		**1,614,784**	**120,028**	**1,734,812**	**(94,030)**	**1,640,782**		**1,482,604**
Fund Balance as a % of Revenues		12.16%		13.88%		12.61%		11.31%
Fund Balance as a % of Expenditures		11.77%		13.72%		12.38%		10.98%

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:

		2025-2026 Proposed June 30, 2025	Adjustments	2025-2026 Amend 1 Nov. 17, 2025	Adjustments	2025-2026 Final June 30, 2026
REVENUE						
Local Sources		5,545	-	5,545	(2,452)	3,093
State Sources		57,184	-	57,184	10,247	67,431
Federal Sources		665,000	1,250	666,250	(29,500)	636,750
TOTAL REVENUES		727,729	1,250	728,979	(21,705)	707,274
Unappropriated Fund Balance at July 1		89,427	(54,199)	35,228	-	35,228
TOTAL AVAILABLE TO APPROPRIATE		817,155	(52,948)	764,207	(21,705)	742,502
EXPENDITURES						
Food Service	(297)	708,510	19,290	727,800	(5,728)	722,072
Other Financing Uses	(4xx-6xx)	-	-	-	-	-
TOTAL EXPENDITURES		708,510	19,290	727,800	(5,728)	722,072
DIFFERENCE BETWEEN REVENUES AND EXPENDITURES		19,218	20,397	1,179	(13,619)	(14,798)
Fund Balance June 30		**108,645**	**(72,238)**	**36,407**	**(15,977)**	**20,430**
Fund Balance as a % of Revenues		14.93%		4.99%		2.89%
Fund Balance as a % of Expenditures		15.33%		5.00%		2.83%

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:

		2025-2026 Proposed June 30, 2025	Adjustments	2025-2026 Final June 30, 2026
REVENUE				
Local Sources		150,000	5,000	155,000
Incoming Transfers		-	-	-
TOTAL REVENUES		150,000	5,000	155,000
Unappropriated Fund Balance at July 1		232,400	1,438	233,838
TOTAL AVAILABLE TO APPROPRIATE		382,400	6,438	388,838
EXPENDITURES				
Student/School Activities	(29x)	160,000	-	160,000
TOTAL EXPENDITURES		160,000	-	160,000
DIFFERENCE BETWEEN REVENUES AND EXPENDITURES		(10,000)	5,000	(5,000)
Fund Balance June 30		222,400	6,438	228,838

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:

		2025-2026 Proposed June 30, 2025	Adjustments	2025-2026 Final June 30, 2026
REVENUE				
Local Sources		1,000	500	500
Incoming Transfers		-	-	-
TOTAL REVENUES		1,000	(500)	500
Unappropriated Fund Balance at July 1		21,809	547	22,356
TOTAL AVAILABLE TO APPROPRIATE		22,809	47	22,856
EXPENDITURES				
Scholarship Expenditures	(29x)	1,200	(400)	800
TOTAL EXPENDITURES		1,200	(400)	800
DIFFERENCE BETWEEN REVENUES AND EXPENDITURES		(200)	(100)	(300)
Fund Balance June 30		21,609	447	22,056

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:

		2025-2026 Proposed June 30, 2025	Amendments	2025-2026 Final June 30, 2026
REVENUE				
Local Sources		-	-	-
Incoming Transfers		-	-	-
TOTAL REVENUES		-	-	-
Unappropriated Fund Balance at July 1		1,431,528	65,793	1,497,321
TOTAL AVAILABLE TO APPROPRIATE		1,431,528	65,793	1,497,321
EXPENDITURES				
Operations/Maintenance	(26x)	150,000	305,000	455,000
Transportation	(27x)	-	180,000	180,000
Building & Site	(45x)	150,000	25,000	175,000
Other Financing Uses	(5xx-6xx)	-	-	-
TOTAL EXPENDITURES		300,000	510,000	810,000
REVENUES AND EXPENDITURES		(300,000)	(510,000)	(810,000)
Fund Balance June 30		1,131,528	(444,207)	687,321

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:

		2025-2026 Proposed June 30, 2025	Amendments	2025-2026 Final June 30, 2026
REVENUE				
Local Sources		-	5,000	5,000
Incoming Transfers		-	2,000,000	2,000,000
TOTAL REVENUES		-	2,005,000	2,005,000
Unappropriated Fund Balance at July 1		-	1,070,905	1,070,905
TOTAL AVAILABLE TO APPROPRIATE		-	3,075,905	3,075,905
EXPENDITURES				
Other Business	(25x)	-	5,850	5,850
Architecture & Engineering	(453)	-	300,000	300,000
Building Improvement	(456)	-	2,700,000	2,700,000
Other Financing Uses	(6xx)	-	-	-
TOTAL EXPENDITURES		-	3,005,850	3,005,850
REVENUES AND EXPENDITURES		-	(1,000,850)	(1,000,850)
Fund Balance June 30		-	70,055	70,055