

RUDYARD AREA SCHOOLS

2026-2027
Proposed Budgets

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 2026-2027; 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 2026-2027 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	1,818,146
2xx	Non-Educational	30,000
3xx	State	8,230,547
4xx	Federal	1,734,824
5xx-6xx	Other Financing Sources	1,018,609
	Total Revenues	**12,832,126**
Total Fund Balance, July 1 Available to Appropriate		1,482,604
Total Available to Appropriate		**14,314,730**

BE IF FURTHER RESOLVED that $13,028,429 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	4,462,407
12x		Added Needs	3,113,923
	Support Services		
21x		Pupil Support	1,150,035
22x		Instructional Staff Support	371,013
23x		General Administration	316,520
24x		School Administration	530,544
25x		Business Services	275,930
26x		Operations & Maintenance	965,012
27x		Transportation	1,200,374
28x		Central Services	277,609
29x		Other Support	309,544
3xx	**Community Services**		10,668
4xx-6xx	**Other Financing Uses**		44,850
		Total Appropriated	**13,028,429**

RUDYARD AREA SCHOOLS
GENERAL FUND
BUDGET AMENDMENT DETAIL
2026-2027

		2025-2026 Final Amend June 30, 2026	Adjustments	2026-2027 Proposed June 30, 2026
REVENUE				
Local Sources		1,818,146	-	1,818,146
Non-Educational Sources		30,000	-	30,000
State Sources		12,477,798	(4,247,251)	8,230,547
Federal Sources		1,739,876	(5,052)	1,734,824
Incoming Transfers		1,140,565	(121,956)	1,018,609
TOTAL GENERAL FUND REVENUES		**17,206,385**	**(4,374,259)**	**12,832,126**
Unappropriated Fund Balance at July 1		1,882,082	(399,478)	1,482,604
TOTAL AVAILABLE TO APPROPRIATE		19,088,467	(4,773,737)	14,314,730
EXPENDITURES				
Basic Instruction	(11x)	4,880,159	(417,752)	4,462,407
Added Needs	(12x)	3,169,423	(55,500)	3,113,923
TOTAL INSTRUCTION		8,049,582	(473,252)	7,576,330
Pupil Support	(21x)	1,075,232	74,803	1,150,035
Instruction Staff	(22x)	261,103	109,910	371,013
General Administration	(23x)	422,543	(106,023)	316,520
School Administration	(24x)	499,677	30,867	530,544
Business Services	(25x)	269,543	6,387	275,930
Operations/Maintenance	(26x)	1,282,371	(317,359)	965,012
Transportation	(27x)	1,202,081	(1,707)	1,200,374
Central Services	(28x)	389,699	(112,090)	277,609
Other Support	(29x)	347,731	(38,187)	309,544
TOTAL SUPPORT		5,749,980	(353,399)	5,396,581
Community Activities	(3xx)	10,668	-	10,668
TOTAL COMMUNITY ACTIVITES		10,668	-	10,668
Other Financing Uses	(4xx-6xx)	3,795,633	(3,750,783)	44,850
TOTAL EXPENDITURES		**17,605,863**	**(4,577,434)**	**13,028,429**
TOTAL REVENUES		17,206,385	(4,374,259)	12,832,126
TOTAL EXPENDITURES		17,605,863	(4,577,434)	13,028,429
Excess Revenues (Expenditures)		(399,478)		(196,303)
FUND BALANCE				
FUND BALANCE- July 1, 2026		1,882,082	(399,478)	1,482,604
Excess Revenues (Expenditures)		(399,478)	203,175	(196,303)
FUND BALANCE - June 30, 2027 Estimated		**1,482,604**	**(196,303)**	**1,286,301**
UNASSIGNED Fund Balance as a % of Revenues		11.31%		10.02%
UNASSIGNED Fund Balance as a % of Expenditures		10.98%		9.87%

BE IT FURTHER RESOLVED, that the appropriations for the SCHOOL SERVICE FUNDS for the Rudyard Area Schools for the fiscal year 2026-2027 be amended as follows:

		2025-2026 Final Amend June 30, 2026	Adjustments	2026-2027 Proposed June 30, 2026
REVENUE				
Local Sources		3,093	-	3,093
State Sources		67,431	5,249	72,680
Federal Sources		636,750	34,500	671,250
TOTAL REVENUES		707,274	39,749	747,023
Unappropriated Fund Balance at July 1		35,228	(14,798)	20,430
TOTAL AVAILABLE TO APPROPRIATE		742,502	24,951	767,453
EXPENDITURES				
Food Service	(297)	722,072	23,778	745,850
Other Financing Uses	(4xx-6xx)	-	-	-
TOTAL EXPENDITURES		722,072	23,778	745,850
DIFFERENCE BETWEEN REVENUES AND EXPENDITURES		(14,798)	(13,625)	1,173
Fund Balance June 30		**20,430**	**1,173**	**21,603**
Fund Balance as a % of Revenues		2.89%		2.89%
Fund Balance as a % of Expenditures		2.83%		2.90%

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 2026-2027 is as follows:

		2025-2026 Final Amend June 30, 2026	Adjustments	2026-2027 Proposed June 30, 2026
REVENUE				
Local Sources		155,000	(5,000)	150,000
Incoming Transfers		-	-	-
TOTAL REVENUES		155,000	(5,000)	150,000
Unappropriated Fund Balance at July 1		233,838	(1,438)	232,400
TOTAL AVAILABLE TO APPROPRIATE		388,838	(6,438)	382,400
EXPENDITURES				
Student/School Activities	(29x)	160,000	10,000	150,000
TOTAL EXPENDITURES		160,000	10,000	150,000
DIFFERENCE BETWEEN REVENUES AND EXPENDITURES		(5,000)	(15,000)	-
Fund Balance June 30		228,838	(16,438)	232,400

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 2026-2027 is as follows:

		2025-2026 Final Amend June 30, 2026	Adjustments	2026-2027 Proposed June 30, 2026
REVENUE				
Local Sources		500	(500)	1,000
Incoming Transfers		-	-	-
TOTAL REVENUES		500	500	1,000
Unappropriated Fund Balance at July 1		22,356	(300)	22,056
TOTAL AVAILABLE TO APPROPRIATE		22,856	200	23,056
EXPENDITURES				
Scholarship Expenditures	(29x)	800	400	1,200
TOTAL EXPENDITURES		800	400	1,200
DIFFERENCE BETWEEN REVENUES AND EXPENDITURES		(300)	100	(200)
Fund Balance June 30		22,056	(200)	21,856

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 2026-2027 is as follows:

		2025-2026 Final Amend June 30, 2026	Amendments	2026-2027 Proposed June 30, 2026
REVENUE				
Local Sources		-	-	-
Incoming Transfers		-	-	-
TOTAL REVENUES		-	-	-
Unappropriated Fund Balance at July 1		1,497,321	(810,000)	687,321
TOTAL AVAILABLE TO APPROPRIATE		1,497,321	(810,000)	687,321
EXPENDITURES				
Operations/Maintenance	(26x)	455,000	(405,000)	50,000
Transportation	(27x)	180,000	(180,000)	-
Building & Site	(45x)	175,000	(175,000)	-
Other Financing Uses	(5xx-6xx)	-	-	-
TOTAL EXPENDITURES		810,000	(760,000)	50,000
REVENUES AND EXPENDITURES		(810,000)	760,000	(50,000)
Fund Balance June 30		687,321	(50,000)	637,321

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 2026-2027 is as follows:

		2025-2026 Final Amend June 30, 2026	Amendments	2026-2027 Proposed 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	(1,000,850)	70,055
TOTAL AVAILABLE TO APPROPRIATE		3,075,905	(3,005,850)	70,055
EXPENDITURES				
Other Business	(25x)	5,850	(5,850)	-
Architecture & Engineering	(453)	300,000	(300,000)	-
Building Improvement	(456)	2,700,000	(2,629,945)	70,055
Other Financing Uses	(6xx)	-	-	-
TOTAL EXPENDITURES		3,005,850	(2,935,795)	70,055
REVENUES AND EXPENDITURES		(1,000,850)	930,795	(70,055)
Fund Balance June 30		70,055	(70,055)	-