



**Resolution for Adoption of General Fund Operating Budget  
Amended 2016-2017 and 2017-2018 Budgets**

**June 26, 2017**

**General Fund Budget**  
**Resolution for Adoption by the Ellsworth Community School Board of Education**  
**June 26, 2017**

BE IT RESOLVED, that this resolution shall be the general appropriation for the General Fund of the Ellsworth Community School.

A resolution to make appropriations; and to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Ellsworth Community School.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **General Fund** are as follows:

	2016-2017			2017-18
	Original Adopted Budget	January Amended Budget	June Final Budget	Operating Budget
<b>REVENUES:</b>				
Local Sources	\$ 777,440	\$ 793,846	\$ 809,539	\$ 824,766
State Sources	1,436,307	1,713,940	1,765,592	1,584,725
Federal Sources	76,418	91,991	84,075	82,726
Revenues from Other Districts	225,087	264,332	218,318	225,954
<b>A Total Revenues</b>	<b>\$ 2,515,252</b>	<b>\$ 2,864,109</b>	<b>\$ 2,877,524</b>	<b>\$ 2,718,171</b>
<b>Fund Balance - Beginning</b>				
Unspendable - Inventory & Prepaid	-	17,240	17,240	27,213
Assigned - Future Bus Purchase	25,000	25,000	25,000	25,000
Unassigned	908,045	921,082	921,082	1,125,015
<b>B Total Beginning Fund Balance</b>	<b>\$ 933,045</b>	<b>\$ 963,322</b>	<b>\$ 963,322</b>	<b>\$ 1,177,228</b>
<b>C = A +B Funds available to appropriate:</b>	<b>\$ 3,448,297</b>	<b>\$ 3,827,431</b>	<b>\$ 3,840,846</b>	<b>\$ 3,895,399</b>
BE IT FURTHER RESOLVED, the total available to appropriate in the <b>General Fund</b> is hereby appropriated in the amounts and for the purposes set forth below:				
<b>EXPENDITURES</b>				
<i>Instruction</i>				
11x Basic Programs	\$ 1,227,913	\$ 1,321,718	\$ 1,280,880	\$ 1,302,308
12x Added Needs	210,868	251,745	233,983	306,059
127 Career and Technical Education	81,376	69,637	59,950	71,055
<i>Support Services</i>				
210 Support Sevices, Pupil	132,575	137,747	130,622	137,868
220 Support Sevices, Instructional Staff	22,132	23,375	18,404	10,910
230 General Administration	23,800	35,750	190,454	207,060
240 School Administration	239,976	237,137	68,942	71,874
25x Fiscal Services	54,268	54,268	55,390	61,370
260 Operation and Maintenance	252,829	259,001	207,827	231,787
270 Pupil Transportation	107,346	137,070	123,743	112,458
280 Support Services, Central	72,256	108,650	123,462	96,174
290 Support Services, Athletics	85,072	71,064	71,388	78,207
3xx Community Activities, Custody of Children	26,065	31,914	18,065	24,127
4xx-6xx Other Transactions	-	16,588	80,508	-
<b>D Total Expenditures:</b>	<b>\$ 2,536,476</b>	<b>\$ 2,755,664</b>	<b>\$ 2,663,618</b>	<b>\$ 2,711,257</b>
<b>C+D Ending Fund Balance - Budgeted</b>	<b>\$ 911,821</b>	<b>\$ 1,071,767</b>	<b>\$ 1,177,228</b>	<b>\$ 1,184,142</b>
	36%	39%	44%	44%

This Budget is based on **18 mills** for operation to be levied by the Ellsworth Community School on all taxable valuation except homestead and qualified agricultural.

FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the Board shall require approval by the board.

### Notes on Major Budget Changes

#### Increase (Decrease) from Adopted Budget

#### Revenues

Local Revenues	\$ 32,099	\$4,590 Property taxes adjusted to current taxable property taxes; \$5,286 Gain on Sales of Bldg Trades house; \$2,303 USF revenues; \$3,250 Coeling Foundation; \$1,000 Pay-To-Play; \$9,182 USF Funding; \$9,723 SET SEG Ins Claim
State Revenues	\$ 329,285	\$165,122 State Aid Foundation based on 272.11 FTE Oct 16; \$18,386 Sec 147c MPSERS Rate Stabilization; \$30,271 Sec 31a At-Risk; \$15,078 Sec 51c Spec Ed; \$54,130 Sec 32d GSRP Preschool thru ISD; \$53,302 CTE Added Cost funds
Federal Revenues	\$ 7,657	\$4,438 REAP award; \$5,232 Title I, \$(2,008) Title II grants
Received from Other Districts	\$ (6,769)	\$2,726 ISD SE Millage; \$4,666 Reimbursements Transp/PD; \$20,060 CTE Tech Maint Def Rev recognized; \$(36,276) CTE VI carry forward to FY18

#### Expenditures

##### Instruction:

Basic Programs	\$ 52,967	\$52,494 Preschool, 3rd aid for extra students, white board, projector, teacher lane change for Masters degree
Added Needs Programs	\$ 23,115	\$3,713 Retirement (Sec 147c revenue above, zero impact on bottom line); \$18,436 Title I/At-Risk aides
Career and Technical Education	\$ (21,426)	\$16,588 CTE Visual Imaging Classroom Cabinets plumbing moved to Room Improvements; \$(36,276) Deferr unused CTE exp to FY18

##### Support Services:

Support Services, Pupil	(1,953)	Adjust retirement, health to actual needs
Support Services, Instructional	(3,728)	\$(3,519) Adjust Professional Learning budget to actual; \$1,224 Retirement (Sec 147c revenue above, zero impact on bottom line)
General Administration	166,654	Reclassification of Supt to align with State category (Gen vs Sch Admin)
School Administration	(171,034)	Reclassification of Supt to align with State category (Gen vs Sch Admin)
Fiscal Services	1,122	\$995 Property Tax Abatements; \$187 Checks/Envelopes
Operation & Maintenance	(45,002)	\$(51,000) Heating Oil budget adj to actual
Transportation	16,397	\$19,800 Bus R&M including engine repair of \$15,728;
Support Services, Central	51,206	\$37,342 technology expenditures including phone system (\$20,929); smart board, chromebooks; \$12,853 software maintenance agreements (NWEA, Plato); \$1,011 Board Evaluation Training (reimb by ISD)
Support Services, Athletics	(13,684)	Adjust contracted coaches, officials to actual needs; benefits for AD
Community Activities, Custody of Children	(8,000)	Aftercare/Summer Camp contracted caregivers budget to actual needs
Other Expenditures	80,508	\$38,100 CTE Visual Imaging Classroom Cabinets; New VI Workroom, \$40,408 Purchase of House/Land