ELLSWORTH COMMUNITY SCHOOL

Resolution for Adoption of General Fund Operating Budget

To Amend 2024-2025 Budget; Adopt 2025-2026 Budget

June 25, 2025

Basic Programs

Teacher & Aide salary, benefits, travel, dues

Student textbooks, classroom supplies, tools

Student Enrichment for arts, drama, music

Support Services

Guidance Counselor; Instructional Technology

Class Advisors for student activity

Health Services

Administration

Superintendent, Administrative Assistant Wages, Benefits

Travel, office supplies, membership dues

District postage

Added Programs

Special Education Teacher & Aide salary and benefits

Academics tool including classrooms supplies

Teacher travel

Student Enrichment for arts, drama, music

Board of Education

Board Training; School Elections

District-Wide Advertise, Printing Legal, Audit, Board Policy

Fiscal Services

Fiscal Services; Property Tax Abatements/Board of Review Changes

Finance Software Maintenance

Other Central Support

Technology Services, Supplies, Capital Outlay

Support Staff Professional Development

Ellsworth Community School
General Fund Budget
Resolution for Adoption by the Board of Education
GF FY25FY26

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:

		2024-2025		2025-2026
		Original Operating Budget	Final Amended Budget	Budget Projected
REVENUES:				
	Local Sources	$ 1,146,120	$ 1,193,828	$ 1,255,097
	State Sources	2,473,155	$ 2,138,782	1,934,815
	Federal Sources	188,658	$ 175,105	79,835
	Revenues from Other Districts	692,532	$ 724,044	737,397
A	**Total Revenues**	**$ 4,500,465**	**$ 4,231,759**	**$ 4,007,144**
Fund Balance - Beginning				
	Unspendable - Inventory & Prepaid	3,728	3,728	3,865
	Unassigned	1,581,893	1,722,892	1,398,747
B	**Total Beginning Fund Balance**	**$ 1,585,621**	**$ 1,726,620**	**$ 1,402,612**
C = A +B	**Funds available to appropriate:**	**$ 6,086,086**	**$ 5,958,379**	**$ 5,409,756**

BE IT FURTHER RESOLVED, the total available to appropriate in the **General Fund** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES				
Instruction				
	Basic Programs	$ 2,024,898	$ 1,980,838	$ 2,101,012
	Added Needs	604,152	670,082	649,405
	Career and Technical Education	193,093	161,481	144,743
Support Services				
	Support Services, Pupil	240,531	219,711	185,222
	Support Services, Instructional Staff	50,121	52,426	48,479
	General Administration	31,100	27,625	29,400
	School Administration	438,254	487,870	499,125
	Fiscal Services	81,500	77,227	87,751
	Operation and Maintenance	494,800	375,863	402,249
	Pupil Transportation	168,713	177,219	186,344
	Support Services, Central	114,246	133,897	120,877
	Support Services, Athletics, Pupil Services/Activies	106,899	123,573	127,681
	Community Activities, Custody of Children	17,438	48,355	14,828
	Other Transactions	-	-	-
	Transfer to Other Funds	57,458	19,600	20,000
D	**Total Expenditures:**	**$ 4,623,203**	**$ 4,555,767**	**$ 4,617,116**
C+D	**Ending Fund Balance - Budgeted**	**$ 1,462,883**	**$ 1,402,612**	**$ 792,640**
		32%	31%	17%

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.

Ellsworth Community School
Food Service Fund Budget
Resolution for Adoption by the Board of Education
FS FY25FY26

BE IT RESOLVED, that this resolution shall be the general appropriation for the Food Service 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 Food Service Fund are as follows:

	2024-2025		2025-2026
	Original Operating Budget	**Final Amended Budget**	**Budget Projected**
REVENUES:			
Local Sources	$ 7,360	$ 31,056	$ 11,230
State Sources	61,630	68,847	68,432
Federal Sources	108,000	138,975	92,476
Transfers from Other Funds	19,378	19,600	20,000
A Total Revenues	**$ 196,368**	**$ 258,478**	**$ 192,138**
Fund Balance - Beginning			
Unspendable - Inventory	1,927	1,927	3,116
Restricted for Food Services	6,297	832	(1,639)
B Total Beginning Fund Balance	**$ 8,224**	**$ 2,759**	**$ 1,477**
C = A +B Funds available to appropriate:	**$ 204,592**	**$ 261,237**	**$ 193,615**

BE IT FURTHER RESOLVED, the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES			
Operations and Maintenance	$ -	$ 1,500	$ 500
Food Services	197,168	258,260	191,638
D Total Expenditures:	**$ 197,168**	**$ 259,760**	**$ 192,138**
C+D Ending Fund Balance - Budgeted	**$ 7,424**	**$ 1,477**	**$ 1,477**
	4%	1%	1%

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.

Ellsworth Community School
School Activities Fund Budget
Resolution for Adoption by the Board of Education
SA FY25FY26

BE IT RESOLVED, that this resolution shall be the general appropriation for the School Activities 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 School Activities Funds are as follows:

		2024-2025		2025-2026
		Original Operating Budget	**Final Amended Budget**	**Budget Projected**
REVENUES:				
Local Sources		$ 14,650	$ 18,598	$ 15,950
A	**Total Revenues**	**$ 14,650**	**$ 18,598**	**$ 15,950**
Fund Balance - Beginning				
Restricted for Student Activities		15,763	19,775	11,982
B	**Total Beginning Fund Balance**	**$ 15,763**	**$ 19,775**	**$ 11,982**
C = A +B	**Funds available to appropriate:**	**$ 30,413**	**$ 38,373**	**$ 27,932**

BE IT FURTHER RESOLVED, the total available to appropriate in the School Activities Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES				
Pupil Activities		$ 13,550	$ 26,391	$ 15,950
D	**Total Expenditures:**	**$ 13,550**	**$ 26,391**	**$ 15,950**
C+D	**Ending Fund Balance - Budgeted**	**$ 16,863**	**$ 11,982**	**$ 11,982**

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.