Resolution for Adoption of General Fund Operating Budget

To Amend 2025-2026 Budget & Proposed 2026-2027

June 1, 2026

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 FY26FY27

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:

		2025-2026		2026-2027
		Original Operating Budget	Final Amended Budget	Budget Projected
REVENUES:				
	Local Sources	$ 1,255,097	$ 1,268,815	$ 1,264,585
	State Sources	1,934,815	$ 2,109,197	1,926,208
	Federal Sources	79,835	$ 84,541	83,649
	Revenues from Other Districts	737,397	$ 900,610	855,482
A	**Total Revenues**	**$ 4,007,144**	**$ 4,363,163**	**$ 4,129,924**
Fund Balance - Beginning				
	Unspendable - Inventory & Prepaid	3,865	3,865	3,865
	Unassigned	1,398,747	1,494,074	964,034
B	**Total Beginning Fund Balance**	**$ 1,402,612**	**$ 1,497,939**	**$ 967,899**
C = A +B	**Funds available to appropriate:**	**$ 5,409,756**	**$ 5,861,102**	**$ 5,097,823**

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	$ 2,071,012	$ 2,085,900	$ 1,840,591
	Added Needs	649,405	834,685	749,309
	Career and Technical Education	144,743	100,485	132,781
Support Services				
	Support Services, Pupil	185,222	199,531	183,438
	Support Services, Instructional Staff	48,479	43,750	41,353
	General Administration	29,400	27,486	28,000
	School Administration	499,125	504,593	361,926
	Fiscal Services	87,751	80,916	85,604
	Operation and Maintenance	402,249	439,803	438,138
	Pupil Transportation	186,344	182,424	189,376
	Support Services, Central	120,877	192,142	127,991
	Support Services, Athletics, Pupil Services/Activies	127,681	131,023	130,461
	Community Activities, Custody of Children	44,828	46,079	2,527
	Other Transactions	-	-	-
	Transfer to Other Funds	20,000	24,386	43,000
D	**Total Expenditures:**	**$ 4,617,116**	**$ 4,893,203**	**$ 4,354,495**
C+D	**Ending Fund Balance - Budgeted**	**$ 792,640**	**$ 967,899**	**$ 743,328**
		17.17%	20%	17.07%

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 FY26FY27

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:

	2025-2026		2026-2027
	Original Operating Budget	**Final Amended Budget**	**Budget Projected**
REVENUES:			
Local Sources	$ 11,230	$ 32,962	$ 11,675
State Sources	68,432	47,664	48,850
Federal Sources	92,476	126,572	114,100
Transfers from Other Funds	20,000	24,286	43,000
A Total Revenues	**$ 192,138**	**$ 231,484**	**$ 217,625**
Fund Balance - Beginning			
Unspendable - Inventory	3,116	3,116	3,116
Restricted for Food Services	(1,639)	2,611	2,559
B Total Beginning Fund Balance	**$ 1,477**	**$ 5,727**	**$ 5,675**
C = A +B Funds available to appropriate:	**$ 193,615**	**$ 237,211**	**$ 223,300**

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	$ 500	$ 8,040	$ 300
Food Services	191,638	223,496	218,300
D Total Expenditures:	**$ 192,138**	**$ 231,536**	**$ 218,600**
C+D Ending Fund Balance - Budgeted	**$ 1,477**	**$ 5,675**	**$ 4,700**
	1%	2%	2%

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 FY26FY27

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:

		2025-2026		2026-2027
		Original Operating Budget	**Final Amended Budget**	**Budget Projected**
REVENUES:				
Local Sources		$ 15,950	$ 34,970	$ 16,450
A	**Total Revenues**	**$ 15,950**	**$ 34,970**	**$ 16,450**
Fund Balance - Beginning				
Restricted for Student Activities		11,982	12,793	12,793
B	**Total Beginning Fund Balance**	**$ 11,982**	**$ 12,793**	**$ 12,793**
C = A +B	**Funds available to appropriate:**	**$ 27,932**	**$ 47,763**	**$ 29,243**

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		$ 15,950	$ 34,970	$ 16,450
D	**Total Expenditures:**	**$ 15,950**	**$ 34,970**	**$ 16,450**
C+D	**Ending Fund Balance - Budgeted**	**$ 11,982**	**$ 12,793**	**$ 12,793**

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
Budget Cuts Incorporated

Fical Year	Amount	Narrative	GF Impact	Net Savings Per Fiscal Year
2025-2026	6,126.82	Elementary Furniture Reclass to PIF offset Health Dpt Grant	Net Savings to GF	
2025-2026	2,000.00	Reclass GBB Supplies Unforms to use School Activity Fds avail	Net Savings to GF	
2025-2026	2,000.00	Reclass BBB Supplies Unforms to use School Activity Fds avail	Net Savings to GF	
2025-2026	35,376.00	Allocate CTE Carryover Fds to offset lost student foundation attending CTE classes in other districts	Net Savings to GF	
2025-2026	23,500.00	Reduced Student Tuition online class/Dual Enrollment to Actual	Net Savings to GF	69,002.82
2026-2027	11,547.00	Eliminate Club Lancer (Net Cost to District)	Net Savings to GF	
2026-2027	30,000.00	Eliminate CIS Contract (At-Risk Funded);	Rev = Exp; Free up At-Risk	
2026-2027	49,758.00	Re-Assign Teacher Asst (At-Risk Funded) to Title Intervention	Rev = Exp; Free up At-Risk	
2026-2027	152,918.00	Eliminate Principal position & related exp (REM funded)	Net Savings to GF; Free up REM	
2026-2027	(11,080.00)	End Partnership with Chx Children's House; Lost Adm Fee	Net Cost to GF	
2026-2027	24,000.00	Eliminate PK 3rd Teacher Asst Position	Net Savings to GF	
2026-2027	23,544.00	Re-Assign MSHS Tchr to CTE BAMO 1-Hr; offset with CTE Allocation	Net Savings to GF	
2026-2027	37,151.00	Eliminate Teaching Assignment (Gaffney Math Sections) + Supplies	Net Savings to GF	
2026-2027	49,044.00	Eliminate Teacher Assistant, district Payroll (At-Risk)	Rev = Exp; Free up At-Risk	
2026-2027	14,520.00	Summer School 2026; freed up funds in At-Risk to allocate 2026	Net Savings to GF	381,402.00
		Wages - Steps, 0% increases, 0% increase (03-27-26 CAP increase release 3%)		
2026-2027	8,580.00	Reduced FS Staff Hours	Net Savings to FS	

68% GF Budget = Direct Instruction/Support to Students

2026-2027	45,899.66	Eliminate Band (FY26 Retiree 1-yr Contract non-renewed) + Supplies + Travel + Band Fees + Extra Hrs	Net Savings to GF	