

**WEST IRON COUNTY
PUBLIC SCHOOLS
Iron River, Michigan 49935**

**2024-2025
PROPOSED
BUDGET
AND
AMENDED
BUDGET
2023-2024**

June 25, 2024

BOARD OF EDUCATION

Ryan Meske, President

Term expires 2024
508 W. Hagerman Lake Road
Iron River, MI 49935

Faye Atanasoff, Vice President

Term Expires 2026
170 Sunset Shores Road
Iron River, MI 49935

Gary Pisoni, Secretary

Term Expires 2024
1713 Iron Lake Road
Iron River, MI 49935

Marla Shamion, Trustee

Term Expires 2026
P.O. Box 474
Iron River, MI 49935

Julie LaMay, Treasurer

Term Expires 2026
1358 W. Ice Lake Road
Iron River, MI 49935

Dennis Tousignant, Trustee

Term Expires 2024
209 Second Street Rogers Loc
Iron River, MI 49935

Ian Gill, Trustee

Term Expires 2024
515 W. Minckler
Iron River, MI 49935

Kevin Schmutzler

Superintendent

Amber Laturi

Business Manager

ADMINISTRATIVE OFFICES

601 Nick Baumgartner Way
Iron River, MI 49935
(906) 265-9218



WEST IRON COUNTY PUBLIC SCHOOLS

601 Nick Baumgartner Way
Iron River, Michigan 49935



Kevin Schmutzler
265-9218
Superintendent
265-9736

Phone: (906)

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MEMORANDUM

TO: West Iron County Board of Education

FROM: Kevin Schmutzler, Amber Laturi

DATE: June 25, 2024

SUBJECT: Proposed 2024-2025 Budget

We are pleased to present the proposed 2024-2025 budget for your consideration. This is the 31st budget prepared under the historic school finance legislation of 1993. We believe it is useful to review several background points affecting the budget and operation of the District.

- As a result of the 1993 legislative action, the District is funded on a per-pupil basis with all other districts in the State. Consequently, the average number of students enrolled in the District in September and the previous February, and the allocation per pupil funding by the State becomes a critical number subject to estimation during the budget development process.
- The budget reflects a balanced budget and adheres to the Board and administration goal to maintain the financial position of the District.

Through this budget, the Board and administration are underscoring the philosophy of expending the majority of funding on instruction. This philosophy is in direct alignment with the District's overall mission of student success.

Pc: West Iron County Staff

**WEST IRON COUNTY PUBLIC SCHOOLS
2023-2024 GENERAL FUND
PROPOSED BUDGET INFORMATION**

ASSUMPTIONS:

~Blended pupil count is projected to decrease from 818.41 to 813.79 resulting in a decrease of 4.62 students.

~The foundation allowance is projected to increase by \$241 per pupil.

~ The retirement rate is increasing from 31.34% to 31.36%

~The health insurance hard cap figures are increasing by 0.2 %.

~ Section 147 C MPSERS Stabilization has decreased from 16.89 % to 10.58 % based on the prior year salaries. The net effect of section 147 C on the budget will be zero as the district will record an equal amount of revenue and expenditures.

~ 2 Teachers – retiring and replacing both teachers

~ Hiring 1 elementary teacher

~ 3 additional Aides 7 hrs per day

**WEST IRON COUNTY PUBLIC SCHOOLS
GENERAL FUND
PROPOSED BUDGET**

**RESOLUTION FOR ADOPTION BY THE BOARD
OF EDUCATION OF WEST IRON COUNTY PUBLIC SCHOOLS
2024-25 BUDGETS**

RESOLVED, that this resolution shall be the general appropriation of the West Iron County Public Schools for the fiscal year 2024-2025; a resolution to make appropriations; and to provide for the disposition of all income received by West Iron County Public Schools.

	2023/24 AMENDED BUDGET	2024/25 PROPOSED BUDGET
ESTIMATED FUND BALANCE, JUNE 30	\$ 5,658,546	\$ 5,199,335
FUND BALANCE, ASSIGNED FOR BUSES	\$ 89,351	\$ 89,351
FUND BALANCE, ASSIGNED FOR TECHNOLOGY	\$ 221,479	\$ 221,479
FUND BALANCE, ASSIGNED FOR CURRICULUM IMPROVEMENTS	\$ 55,875	\$ 55,875
ESTIMATED FUND BALANCE, JUNE 30	\$ 5,291,841	\$ 4,832,630
REVENUES, GENERAL	\$ 12,016,363	\$ 10,789,476
EXPENDITURES, GENERAL	<u>\$ 12,475,574</u>	<u>\$ 10,892,556</u>
ESTIMATED CHANGE IN FUND BALANCE	\$ (459,211)	\$ (103,080)
TOTAL ESTIMATED FUND BALANCE, JUNE 30	<u>\$ 5,199,335</u>	<u>\$ 5,096,255</u>
FUND BALANCE, ASSIGNED FOR BUSES	\$ 89,351	\$ 89,351
FUND BALANCE, ASSIGNED FOR TECHNOLOGY	\$ 221,479	\$ 221,479
FUND BALANCE, ASSIGNED FOR CURRICULUM IMPROVEMENTS	\$ 55,875	\$ 55,875
TOTAL ESTIMATED FUND BALANCE, JUNE 30	<u>\$ 4,832,630</u>	<u>\$ 4,729,550</u>
FUND BALANCE AS A PERCENT OF TOTAL EXPENDITURES	38.7%	43.4%

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the GENERAL FUND of West Iron County Public Schools, for fiscal year 2023-2024 is as follows:

BE IT FURTHER RESOLVED, that, to support the District’s proposed budget for fiscal year 2024-2025, the West Iron County Public Schools shall levy its authorized millage rate of (17.7204) of ad valorem property taxes on all property (excluding principal residence property and other property exempt by law) in order to generate the local revenue prescribed below; and that such millage, together with the district’s other revenues, shall be used to support the expenditures prescribe below.

<u>REVENUES</u>	<u>2023/24 AMENDED BUDGET</u>	<u>2024/25 PROPOSED BUDGET</u>
Local	\$ 3,529,473	\$ 3,563,300
State	7,319,791	6,383,924
Federal	749,156	431,237
Incoming Transfers and Other Transactions	<u>417,943</u>	<u>411,015</u>
TOTAL REVENUES	\$ 12,016,363	\$ 10,789,476
Fund Balance, July 1	\$ 5,658,546	\$ 5,199,335
TOTAL AVAILABLE TO APPROPRIATE GENERAL FUND	<u><u>\$ 17,674,909</u></u>	<u><u>\$ 15,988,811</u></u>

BE IT FURTHER RESOLVED, that \$10,892,556 of the total available to appropriate in the **GENERAL FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	2023/24 AMENDED BUDGET	2024/25 PROPOSED BUDGET
EXPENDITURES		
INSTRUCTION		
Basic Programs	\$ 5,075,463	\$ 4,856,784
Added Needs	2,114,375	2,604,878
SUPPORTING SERVICES		
Pupil	180,314	70,515
Instructional Staff	83,867	29,995
General Administration	384,509	352,826
School Administration	520,243	522,078
Business	331,130	316,034
Operating Building Services	2,585,936	1,169,561
Pupil Transportation	598,717	486,953
Pupil Activities	359,522	241,434
Community Services	-	-
Outgoing Transfers & Other Transactions	241,498	241,498
TOTAL APPROPRIATED	\$12,475,574	\$ 10,892,556

SPECIAL REVENUE FUNDS

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the SPECIAL REVENUE FUNDS of West Iron County Public Schools, for the fiscal year 2024-25 is as follows:

	2023/24 AMENDED BUDGET	2024/25 PROPOSED BUDGET
<u>REVENUES</u>		
Local	\$ 88,960	\$ 88,960
State	51,463	51,463
Federal	608,239	608,239
Other Financing Sources (Operating Transfers In)	241,498	241,498
TOTAL REVENUE	\$ 990,160	\$ 990,160
Fund Balance, July 1	\$ 217,340	\$ 199,848
TOTAL AVAILABLE TO APPROPRIATE SPECIAL REVENUE FUNDS	\$ 1,207,500	\$ 1,190,008
	2023/24 AMENDED BUDGET	2024/25 PROPOSED BUDGET
<u>EXPENDITURES</u>		
Athletic Fund	\$ 299,893	\$ 299,893
Food Service Fund	707,759	707,759
Activity Fund		
Other Financing Uses (Transfers Out)	-	-
TOTAL EXPENDITURES	\$ 1,007,652	\$ 1,007,652

WEST IRON COUNTY PUBLIC SCHOOLS

2024-25 GENERAL FUND BUDGET

GENERAL FUND

REVENUES

The general appropriations act shall set forth the total number of mills of ad valorem property taxes to be levied and the purposes for which that millage is to be levied as follows:

For the year ended June 30, the School District levied 17.7204 operating mills (non-homestead only). The State portion of the foundation is provided primarily by a State education property tax millage of 6.00 mills (on both homestead and non-homestead property) and an allocated portion of the State sales and other taxes.

State / Local Revenue:

Base foundation grant of \$9849 x 813.79 students = \$8,015,017.

Federal Revenue:

Federal revenues are budgeted at 2024-25 levels. All grants will be adjusted as the new grants are approved. The majority of Federal funds are in the Title I program.

Other Financing Sources:

Revenue from the Dickinson / Iron Intermediate School District is budgeted at \$359,744.

ALL PROPERTY EXCLUDING PRINCIPAL RESIDENCE AND PROPERTY EXEMPT BY

LAW MILLS – A school district may levy with voter approval up to 18 mills or the number of local school operating mills levied in 1993, whichever is less, on all property excluding principal residence and property exempt by law only. These funds are retained by the local school district to fund a portion of the foundation allowance.

FOUNDATION GRANT – The foundation allowance is a per pupil revenue amount that a district may receive. It is calculated for each district based on a formula in the School Aid Act. In general, the starting point is the amount of eligible base revenue that a district received per pupil in the 1993-94 school year. The base amount is adjusted each year according to an index of per pupil revenue growth (or decline) in the State School Aid Fund. This foundation allowance is multiplied by the blended pupil count to total the foundation grant.

EXPENDITURES

Instruction: This area includes all classroom expenses K-12, including added needs.

Supporting Services

Pupil Support: These specialized support services include; truancy, absenteeism, guidance, health, psychological, speech pathology, social work, and visual aid services.

Instructional Staff Support: These specialized support services include improvement of instruction, educational media services, educational television, technology assisted instruction, supervision, and direction of instructional staff, and academic student assessment.

General Administration: This area includes expenses budgeted for the executive administration wages and supplies, and also the Board of Education expenses.

School Administration: Principals' and school secretaries' wages and items needed for the building administration (supplies and maintenance of equipment) are budgeted in this area.

Business Services: Activities concerned with purchasing, paying, transporting, exchanging and maintaining goods and services for the school district are included here.

Operations and Maintenance: Activities concerned with keeping the physical plant open, clean, and ready for daily use. Also, activities concerned with maintaining order and safety in the school building, on the grounds, and in the vicinity of the schools at all times.

Transportation: Activities concerned with the conveyance of pupils to and from school as provided by state law.

Financing Uses: Payments to other districts and transfers out which reflect the direct district subsidy for the Athletic and Food Service programs are included in this area.

SPECIAL REVENUE FUNDS

ATHLETIC PROGRAM – The school district will continue to offer activities for boys and girls at the secondary level.

FOOD SERVICE PROGRAM – The school district will continue to offer breakfast and lunch to all students utilizing school district staff.

ACTIVITY FUND – Student activities.

CAPITAL PROJECTS FUND

The sinking fund millage levy for the 2024-2025 year will be used for the construction or repair of school buildings and all other purposes authorized by law.

**WEST IRON COUNTY PUBLIC SCHOOL DISTRICT
GENERAL FUND - DETAIL**

	2023/24 AMENDED BUDGET	2024/25 PROPOSED BUDGET
<u>REVENUES</u>		
Local Sources	\$ 3,529,473	\$ 3,563,300
State Sources	7,319,791	6,383,924
Federal Sources	749,156	431,237
TOTAL GENERAL REVENUE	\$ 11,598,420	\$ 10,378,461
Incoming Transfers & Other Transactions	417,943	411,015
TOTAL REVENUE, TRANSFERS IN & OTHER	\$ 12,016,363	\$ 10,789,476
<u>EXPENDITURES</u>		
INSTRUCTION EXPENSE		
Basic Programs	\$ 5,075,463	\$ 4,856,784
Added Needs	2,114,375	2,604,878
Sub-Total	7,189,838	7,461,662
SUPPORTING SERVICES		
Pupil	180,314	70,515
Instructional Staff	83,867	29,995
General Administration	384,509	352,826
School Administration	520,243	522,078
Business	331,130	316,034
Operating Building Services	2,585,936	1,169,561
Pupil Transportation	598,717	486,953
Pupil Activities	359,522	241,434
Sub-Total	5,044,238	3,189,396
Community Services	-	-
Outgoing Transfers & Other Transactions	241,498	241,498
TOTAL APPROPRIATED	\$12,475,574	\$ 10,892,556
Excess Of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (459,211)	\$ (103,080)
FUND BALANCE, JULY 1	\$ 5,658,546	\$ 5,199,335
FUND BALANCE - ASSIGNED FOR BUSES	\$ 89,351	\$ 89,351
FUND BALANCE - ASSIGNED FOR TECHNOLOGY	\$ 221,479	\$ 221,479
FUND BALANCE, ASSIGNED FOR CURRICULUM IMPROVEMENTS	\$ 55,875	\$ 55,875
FUND BALANCE, JUNE 30	\$ 4,832,630	\$ 4,729,550

