

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

**2025-2026
PROPOSED
BUDGET**

June 30, 2025

BOARD OF EDUCATION

Julie LaMay, President

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

Faye Atanasoff, Vice President

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

Ryan Meske, Treasurer

Term Expires 2028
508 W. Hagerman Lake Road
Iron River, MI 49935

Gary Pisoni, Secretary

Term Expires 2028
1713 Iron Lake Road
Iron River, MI 49935

Mike Goriesky, Trustee

Term Expires 2028
120 Playground Road
Iron River, MI 49935

Marla Shamion, Trustee

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

Andy Oberlin, Trustee

Term Expires 2028
214 Bernhardt Road
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
Superintendent

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Phone: (906) 265-9218

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MEMORANDUM

TO: West Iron County Board of Education

FROM: Kevin Schmutzler, Amber Laturi

DATE: June 30, 2025

SUBJECT: Proposed 2025-2026 Budget

We are pleased to present the proposed 2025-2026 budget for your consideration. This is the 32nd 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
2025-2026 GENERAL FUND
PROPOSED BUDGET INFORMATION**

ASSUMPTIONS:

- ~Blended pupil count is projected to decrease from 800.79 to 770.87 resulting in a decrease of 29.92 students.
- ~The foundation allowance is projected to increase by \$400 per pupil.
- ~ The retirement rate is decreasing from 31.36% to 29.91%
- ~The health insurance hard cap figures are increasing by 2.9 %.
- ~ Section 147 C MPSERS Stabilization has increased from 10.58 % to 15.02 % 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.
- ~MPSERS Cost offset – Reduced UAAL 147 a (4) is expected to not be included in the 2025/2026 budget
- ~ 4 Teachers – retiring or resigning and replacing 3 teachers
- ~ Principal retiring and replacing

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

	2025/26
	PROPOSED
	BUDGET
ESTIMATED FUND BALANCE, JUNE 30	\$ 6,380,219
FUND BALANCE, ASSIGNED FOR BUSES	\$ 213,218
FUND BALANCE, ASSIGNED FOR TECHNOLOGY	\$ 526,033
FUND BALANCE, ASSIGNED FOR CURRICULUM IMPROVEMENTS	\$ 55,875
FUND BALANCE, ASSIGNED FOR FLAG POLE	\$ 12,211
ESTIMATED FUND BALANCE, JUNE 30	\$ 5,572,882
REVENUES, GENERAL	\$ 10,889,440
EXPENDITURES, GENERAL	\$ 11,052,050
ESTIMATED CHANGE IN FUND BALANCE	\$ (162,610)
TOTAL ESTIMATED FUND BALANCE, JUNE 30	<u>\$ 6,217,609</u>
FUND BALANCE, ASSIGNED FOR BUSES	\$ 273,758
FUND BALANCE, ASSIGNED FOR TECHNOLOGY	\$ 526,033
FUND BALANCE, ASSIGNED FOR CURRICULUM IMPROVEMENTS	\$ 55,875
FUND BALANCE, ASSIGNED FOR FLAG POLE	\$ 31,694
FUND BALANCE, ASSIGNED FOR NELSON FLD LIGHTS	\$ 27,332
TOTAL ESTIMATED FUND BALANCE, JUNE 30	<u>\$ 5,302,917</u>

**RESOLUTION FOR ADOPTION BY THE BOARD
OF EDUCATION OF WEST IRON COUNTY PUBLIC SCHOOLS
2025-26 BUDGETS**

RESOLVED, that this resolution shall be the general appropriation of the West Iron County Public Schools for the fiscal year 2025-2026; a resolution to make appropriations; and to provide for the disposition of all income received by West Iron County Public Schools.

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 2025-2026 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 (17.6477) 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.

	2025/26
	PROPOSED
REVENUES	BUDGET
Local	\$ 3,727,764
State	6,260,636
Federal	445,825
Incoming Transfers and Other Transactions	455,215
TOTAL REVENUES	\$ 10,889,440
Fund Balance, July 1	\$ 6,380,219
TOTAL AVAILABLE TO APPROPRIATE	
GENERAL FUND	\$ 17,269,659

BE IT FURTHER RESOLVED, that \$10,938,020 of the total available to appropriate in the **GENERAL FUND** is hereby appropriated in the amounts and for the purposes set forth below:

				2025/26
				PROPOSED
				BUDGET
EXPENDITURES				
INSTRUCTION				
	Basic Programs			\$ 4,895,998
	Added Needs			2,514,645
SUPPORTING SERVICES				
	Pupil			58,701
	Instructional Staff			33,339
	General Administration			383,474
	School Administration			550,566
	Business			387,158
	Operating Building Services			1,192,353
	Pupil Transportation			528,435
	Pupil Activities			263,293
	Community Services			-
	Outgoing Transfers & Other Transactions			244,088
TOTAL APPROPRIATED				\$ 11,052,050

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 2025-26 is as follows:

			2025/26
			PROPOSED
			BUDGET
<u>REVENUES</u>			
Local			\$ 88,215
State			53,846
Federal			567,375
Other Financing Sources (Operating Transfers In)			244,088
TOTAL REVENUE			\$ 953,524
Fund Balance, July 1			\$ 177,628
TOTAL AVAILABLE TO APPROPRIATE SPECIAL REVENUE FUNDS			\$ 1,131,152
			2025/26
			PROPOSED
			BUDGET
<u>EXPENDITURES</u>			
Athletic Fund			\$ 297,338
Food Service Fund			709,213
Activity Fund			
Other Financing Uses (Transfers Out)			-
TOTAL EXPENDITURES			\$ 1,006,551

WEST IRON COUNTY PUBLIC SCHOOLS 2025-26 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 17.6477 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 \$10,008 x 770.87 students = \$7,714,866.96.

Federal Revenue:

Federal revenues are budgeted at 2025-26 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 \$567,369.

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 2025-2026 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		2025/26
		PROPOSED
		BUDGET
<u>REVENUES</u>		
Local Sources		\$ 3,727,764
State Sources		6,260,636
Federal Sources		445,825
TOTAL GENERAL REVENUE		\$ 10,434,225
Incoming Transfers & Other Transactions		455,215
TOTAL REVENUE, TRANSFERS IN & OTHER		\$ 10,889,440
<u>EXPENDITURES</u>		
INSTRUCTION EXPENSE		
Basic Programs		\$ 4,895,998
Added Needs		2,514,645
Sub-Total		7,410,643
SUPPORTING SERVICES		
Pupil		58,701
Instructional Staff		33,339
General Administration		383,474
School Administration		550,566
Business		387,158
Operating Building Services		1,192,353
Pupil Transportation		528,435
Pupil Activities		263,293
Sub-Total		3,397,319
Community Services		-
Outgoing Transfers & Other Transactions		244,088
TOTAL APPROPRIATED		\$ 11,052,050
Excess Of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses		\$ (162,610)
FUND BALANCE, JULY 1		\$ 6,380,219
FUND BALANCE - ASSIGNED FOR BUSES		\$ 273,758
FUND BALANCE - ASSIGNED FOR TECHNOLOGY		\$ 526,033
FUND BALANCE, ASSIGNED FOR CURRICULUM IMPROVEMENTS		\$ 55,875
FUND BALANCE - ASSIGNED FOR FLAG POLE		\$ 31,694
FUND BALANCE - ASSIGNED FOR NELSON FLD LIGHTS		\$ 27,332
FUND BALANCE, JUNE 30		\$ 5,302,917