4/27/26

GENERAL FUND AND SCHOOL SERVICES FUND APPROPRIATION RESOLUTIONS

Resolution for Adoption by the Board of Education of the Ironwood Area Schools of Gogebic County

Resolved, that the General Fund and School Services fund appropriations for Ironwood Area Schools of Gogebic County for the fiscal year 2025-26 are as follows:

GENERAL FUND

REVENUE	Original Appropriation - 6/23/25	Amended Appropriation 4/27/26	Increase or Decrease (-)	Purpose of Change
Local	$2,499,432.00	$2,668,585	$169,153	
State	$7,738,409.00	$7,755,271	$16,862	
Federal	$433,000.00	$554,234	$121,234	
Incoming Transfers and Other Transactions	$36,000.00	$27,571	-$8,429	
Other Funding Sources	$0.00	$0	$0	
Total Revenue	**$10,706,841.00**	**$11,005,661**	**$298,820**	
Fund Balance Available to Appropriate	$4,384,751.21	$4,534,812	$150,061	
Total Available to Appropriate	**$15,091,592.21**	**$15,540,473**	**$448,881**	

TOTAL GENERAL FUND REVENUE	**$11,005,661**
plus Fund Balance Available	**$4,534,812**
Total Available to Appropriate	**$15,540,473**
less TOTAL GENERAL OPERATING FUND EXPENDITURES	**$10,936,880**
ESTIMATED 2025-2026 FUND BALANCE	**$4,603,593**

EXPENDITURES	Original Appropriation - 6/23/25	Amended Appropriation 4/27/26	Increase or Decrease (-)	Purpose of Change
Instruction:				
Basic Progams	$4,624,547.19	$4,769,103	$144,556	
Added Needs	$2,000,387.76	$2,201,874	$201,486	
Adult and Continuing	$292,981.52	$293,199	$217	
Support Services:				
Pupil Support and Guidance	$281,215.86	$295,269	$14,053	
Instructional Staff	$207,210.29	$211,986	$4,776	
General Administration	$529,444.07	$519,854	-$9,590	
School Administration	$545,519.24	$563,164	$17,645	
Business	$381,771.94	$377,156	-$4,616	
Operation & Maintenance	$1,213,635.77	$1,092,407	-$121,229	
Pupil Transportation	$325,638.89	$543,908	$218,269	
Support Services - Central	$25,000.00	$25,000	$0	
MI-Life	$0.00	$0	$0	
Payments to ISD	$0.00	$0	$0	
Athletics	$43,960.00	$43,960	$0	
Outgoing Transfers and Other Transactions	$0.00	$0	$0	
Facilities Acquisition	$0.00	$0	$0	
Debt Service	$0.00	$0	$0	
Total Appropriated	**$10,471,312.54**	**$10,936,880**	**$465,567**	

SCHOOL FOOD SERVICES FUND

REVENUE	Original Appropriation - 6/23/25	Amended Appropriation 4/27/26	Increase or Decrease (-)	Purpose of Change
Local	$60,900.00	$56,590	-$4,310	
State	$86,220.00	$78,966	-$7,254	
Federal	$485,000.00	$482,800	-$2,200	
Total Transfers from General Fund	$0.00	$0	$0	
Total Revenue	**$632,120.00**	**$618,356.00**	-$13,764	

TOTAL FOOD SERVICE REVENUE	**$618,356**	
plus Food Service Balance Available	**$108,307**	
Total Available to Appropriate	**$726,663**	
less FOOD SERVICE EXPENDITURES	**$723,777**	
ESTIMATED 2025-2026 FOOD SERVICE FUND BALANCE	**$2,886**	

EXPENDITURES	Original Appropriation - 6/23/25	Amended Appropriation 4/27/26	Increase or Decrease (-)	Purpose of Change
Food Purchases	$293,240.00	$289,850	-$3,390	
Salaries	$223,941.96	$222,500	-$1,442	
Employee Benefits	$175,582.11	$177,977	$2,395	
Supplies and Other	$32,200.00	$33,450	$1,250	
Total Food Service	**$724,964.07**	**$723,777.00**	**-$1,187.07**	
Total Appropriated	**$724,964.07**	**$723,777.00**	**-$1,187.07**	

TRUST AND AGENCY FUND

REVENUE	Original Appropriation - 6/23/25	Amended Appropriation 4/27/26	Increase or Decrease (-)	Purpose of Change
Local	$130,000.00	$135,000	$5,000	
Total Revenue	**$130,000.00**	**$135,000.00**	**$5,000.00**	

TOTAL TRUST AND AGENCY REVENUE	**$135,000**	
plus Trust and Agency Balance Available	**$184,918**	
Total Available to Appropriate	**$319,918**	
less STUDENT ACTIVITY EXPENDITURES	**$135,000**	
ESTIMATED 2025-26 TRUST & AGENCY FUND BALANCE	**$184,918**	

EXPENDITURES	Original Appropriation - 6/23/25	Amended Appropriation 4/27/26	Increase or Decrease (-)	Purpose of Change
Student Activity Expense	$130,000.00	$135,000	$5,000	
Total Appropriated	**$130,000.00**	**$135,000.00**	**$5,000.00**	

This resolution shall take immediate effect.