6/22/26

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 06/22/2026	Increase or Decrease (-)	Purpose of Change
Local	$2,499,432.00	$2,660,152	$160,720	
State	$7,738,409.00	$7,986,936	$248,527	
Federal	$433,000.00	$556,217	$123,217	
Incoming Transfers and Other Transactions	$36,000.00	$30,825	-$5,175	
Other Funding Sources	$0.00	$0	$0	
Total Revenue	**$10,706,841.00**	**$11,234,130**	**$527,289**	
Fund Balance Available to Appropriate	$4,384,751.21	$4,534,812	$150,061	
Total Available to Appropriate	**$15,091,592.21**	**$15,768,942**	**$677,350**	

TOTAL GENERAL FUND REVENUE	**$11,234,130**	
plus Fund Balance Available	**$4,534,812**	
Total Available to Appropriate	**$15,768,942**	
less TOTAL GENERAL OPERATING FUND EXPENDITURES	**$11,007,187**	
ESTIMATED 2025-2026 FUND BALANCE	**$4,761,756**	

EXPENDITURES	Original Appropriation - 6/23/25	Amended Appropriation 6/22/26	Increase or Decrease (-)	Purpose of Change
Instruction:				
Basic Progams	$4,624,547.19	$4,685,451	$60,904	
Added Needs	$2,000,387.76	$2,245,361	$244,973	
Adult and Continuing	$292,981.52	$317,622	$24,640	
Support Services:				
Pupil Support and Guidance	$281,215.86	$289,726	$8,510	
Instructional Staff	$207,210.29	$223,137	$15,927	
General Administration	$529,444.07	$507,655	-$21,789	
School Administration	$545,519.24	$577,652	$32,133	
Business	$381,771.94	$380,299	-$1,473	
Operation & Maintenance	$1,213,635.77	$1,172,900	-$40,736	
Pupil Transportation	$325,638.89	$555,525	$229,886	
Support Services - Central	$25,000.00	$14,400	-$10,600	
MI-Life	$0.00	$0	$0	
Payments to ISD	$0.00	$0	$0	
Athletics	$43,960.00	$37,459	-$6,501	
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**	**$11,007,187**	**$535,874**	

SCHOOL FOOD SERVICES FUND

REVENUE	Original Appropriation - 6/23/25	Amended Appropriation 6/22/26	Increase or Decrease (-)	Purpose of Change
Local	$60,900.00	$60,756	-$144	
State	$86,220.00	$86,888	$668	
Federal	$485,000.00	$542,000	$57,000	
Total Transfers from General Fund	$0.00	$0	$0	
Total Revenue	**$632,120.00**	**$689,644.00**	$57,524	

TOTAL FOOD SERVICE REVENUE	**$689,644**	
plus Food Service Balance Available	**$108,307**	
Total Available to Appropriate	**$797,951**	
less FOOD SERVICE EXPENDITURES	**$734,836**	
ESTIMATED 2025-2026 FOOD SERVICE FUND BALANCE	**$63,115**	

EXPENDITURES	Original Appropriation - 6/23/25	Amended Appropriation 6/22/26	Increase or Decrease (-)	Purpose of Change
Food Purchases	$293,240.00	$285,500	-$7,740	
Salaries	$223,941.96	$236,200	$12,258	
Employee Benefits	$175,582.11	$182,036	$6,454	
Supplies and Other	$32,200.00	$31,100	-$1,100	
Total Food Service	**$724,964.07**	**$734,836.00**	**$9,871.93**	
Total Appropriated	**$724,964.07**	**$734,836.00**	**$9,871.93**	

TRUST AND AGENCY FUND

REVENUE	Original Appropriation - 6/23/25	Amended Appropriation 6/22/26	Increase or Decrease (-)	Purpose of Change
Local	$130,000.00	$148,984	$18,984	
Total Revenue	**$130,000.00**	**$148,984.00**	**$18,984.00**	
	TOTAL TRUST AND AGENCY REVENUE		**$148,984**	
	plus Trust and Agency Balance Available		**$184,918**	
	Total Available to Appropriate		**$333,902**	
	less STUDENT ACTIVITY EXPENDITURES		**$149,570**	
	ESTIMATED 2025-26 TRUST & AGENCY FUND BALANCE		**$184,332**	

EXPENDITURES	Original Appropriation - 6/23/25	Amended Appropriation 6/22/26	Increase or Decrease (-)	Purpose of Change
Student Activity Expense	$130,000.00	$149,570	$19,570	
Total Appropriated	**$130,000.00**	**$149,570.00**	**$19,570.00**	

This resolution shall take immediate effect.