



Iron County School District
2077 W. Royal Hunte Dr.
Cedar City, UT 84720
(435) 586.2804

To the members of the Board of Education of Iron County School District:

It is a pleasure to present the attached Preliminary Budget for FY2027 and Proposed Amended Budget for FY2026 for your review and approval. These budgets reflect our ongoing dedication to providing high-quality education to our students while maintaining prudent financial stewardship.

As an introduction to the budget, we are providing a few charts and graphs that we hope will assist you in analyzing the significant amount of data included in the budget document itself. We have also provided an explanation of some of the more notable differences between this year's budget and prior years' budgets.

As you review the budget document, please keep the following in mind.

- The amounts in the "FY 2026 Estimated" column are estimates of current year revenues and expenditures through the end of this fiscal year. As more information comes in over the next few weeks, these estimates may change. We will provide updated versions of the budget if significant changes in the estimates are necessary.
- The "FY 2026 Proposed Final Amended Budget" column reflects amendments that we are proposing to the budget that was passed last June. The figures here are determined based on the amounts in the column noted above, with some leeway provided just in case there are adjustments during the audit in the fall or expenditures that we aren't currently aware of. We don't want to end up over-expending the budget.
- The "FY 2027 Proposed Budget" column is the budget that we are proposing. The preliminary budget is a forward-thinking plan that aligns with our strategic goals and objectives, ensuring that we remain focused on our mission to support families in developing college and career readiness by BUILDING knowledge, skills and relationships for ALL.

The FY2026 Amended Budget and the FY2027 Preliminary Budget have been developed through a collaborative process involving input from stakeholders across the district. We are confident that these budgets reflect our commitment to educational excellence and fiscal responsibility.

We look forward to your feedback and approval of these budgets as we continue to strive for the success and well-being of our students and the entire Iron County School District community.

Respectfully,

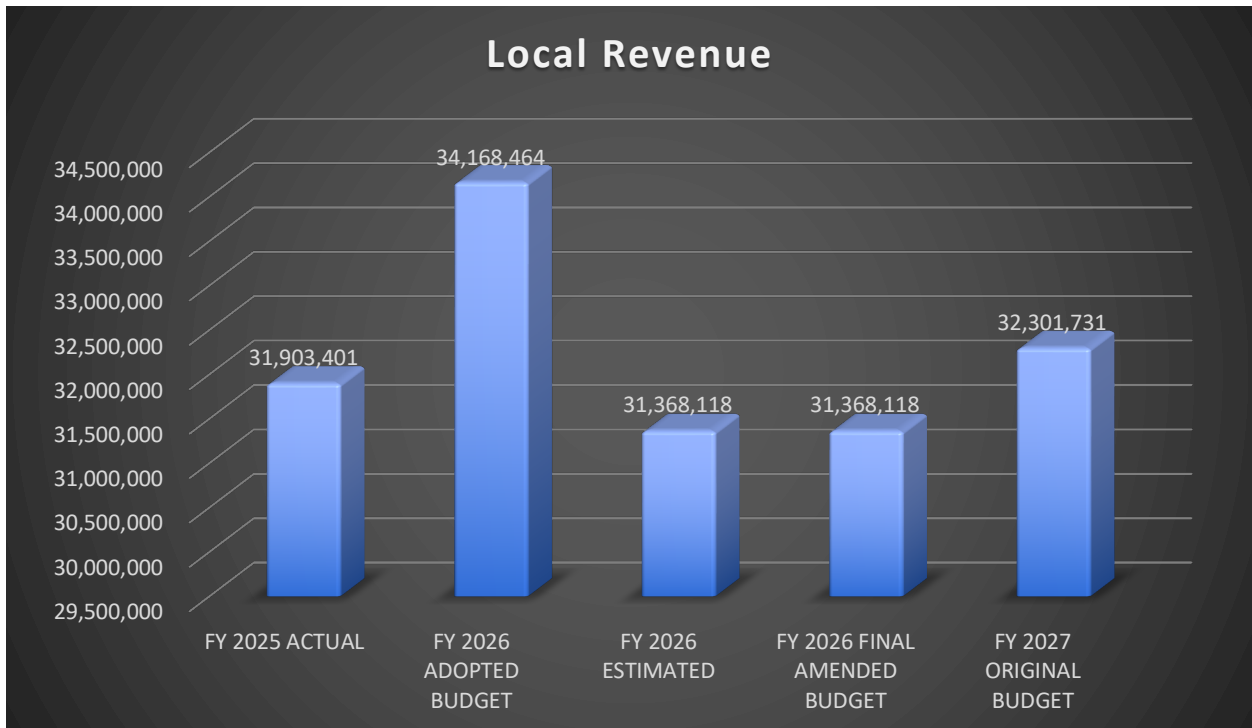
Lance Hatch, Superintendent &
Todd R. Hess, Business Administrator

SUPPORTIVE - STRONG - SUCCESSFUL - POSITIVE

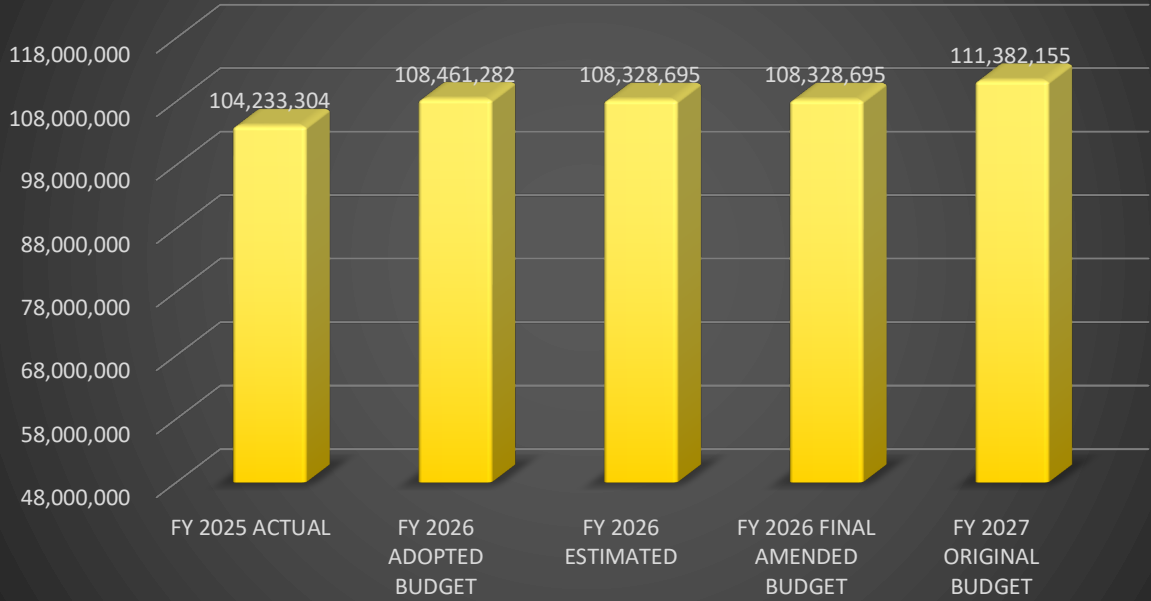
Charts and Graphs

General Fund Summary Revenue and Expenditure Comparisons

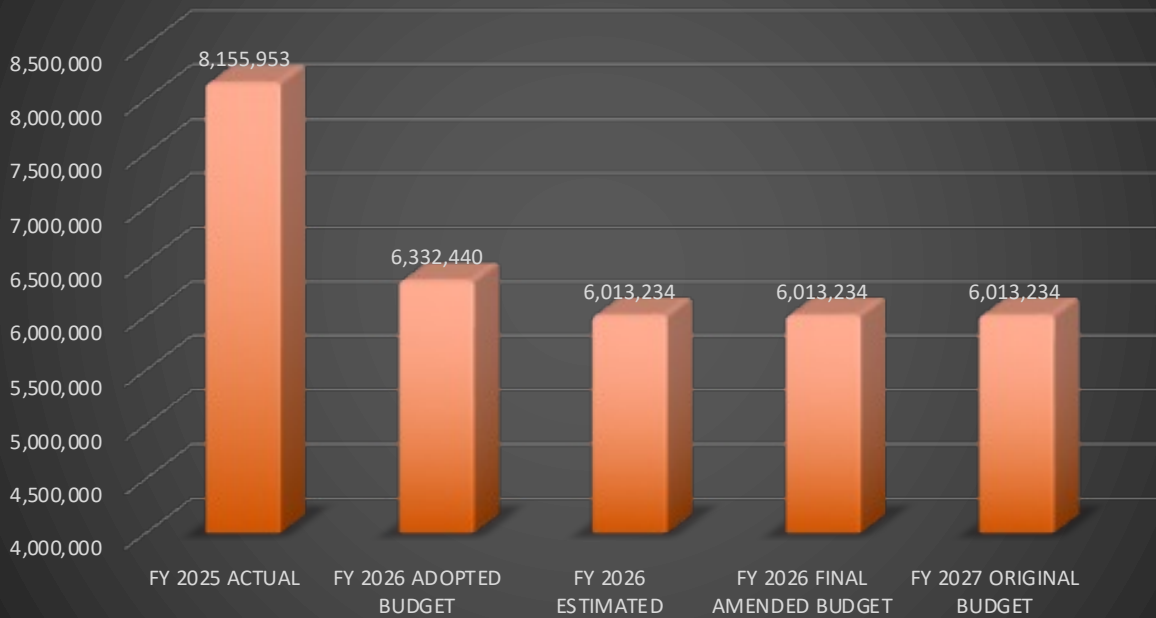
	FY 2026 ORIGINAL BUDGET	FY 2026 PROPOSED FINAL AMENDED BUDGET	DIFFERENCE BETWEEN FY 2026 ORIGINAL AND AMENDED	FY 2027 PROPOSED ORIGINAL BUDGET	DIFFERENCE BETWEEN AMENDED FY 2026 AND PROPOSED FY 2027
Revenues					
Local	\$ 34,168,464	\$ 31,368,118	\$ (2,800,346)	\$ 32,301,731	\$ 933,613
State	108,461,282	108,328,695	(132,587)	111,382,155	3,053,460
Federal	6,332,440	6,013,234	(319,206)	6,013,234	-
Total Revenues	148,962,186	145,710,047	(3,252,139)	149,697,120	3,987,073
Expenditures					
Salaries	75,429,938	76,336,180	906,242	79,445,577	3,109,397
Employee Benefits	34,878,742	35,579,487	700,745	37,462,332	1,882,845
Purchased Professional & Technical Services	18,826,071	16,670,632	(2,155,439)	16,464,063	(206,569)
Purchased Property Services	1,645,029	1,406,700	(238,329)	1,439,116	32,416
Other Purchased Services	1,605,932	1,636,717	30,785	1,669,964	33,247
Supplies and Materials	9,289,727	8,514,735	(774,992)	8,763,083	248,348
Property	1,892,500	1,485,500	(407,000)	1,482,500	(3,000)
Other Objects	169,158	172,108	2,951	176,491	4,383
Total Expenditures	143,737,095	141,802,059	(1,935,036)	146,903,126	5,101,067
Net Revenues Over Expenditures	5,225,091	3,907,988	(1,317,103)	2,793,994	(1,113,994)
Transfer to Capital Projects Fund		(6,000,000)	(6,000,000)		
Net Change in Fund Balance	\$ 5,225,091	\$ (2,092,012)	\$ (7,317,103)	\$ 2,793,994	\$ 4,886,006



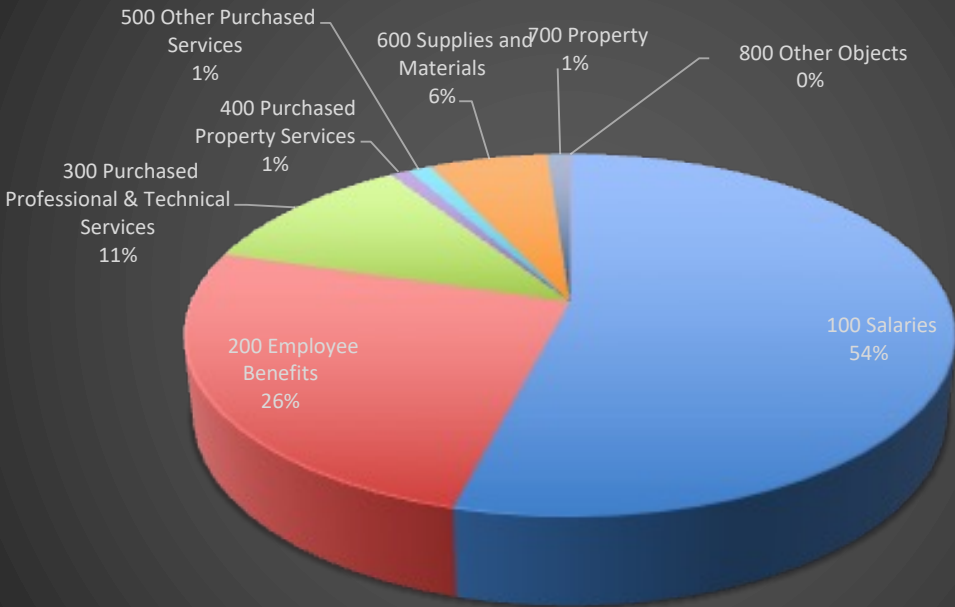
State Revenue



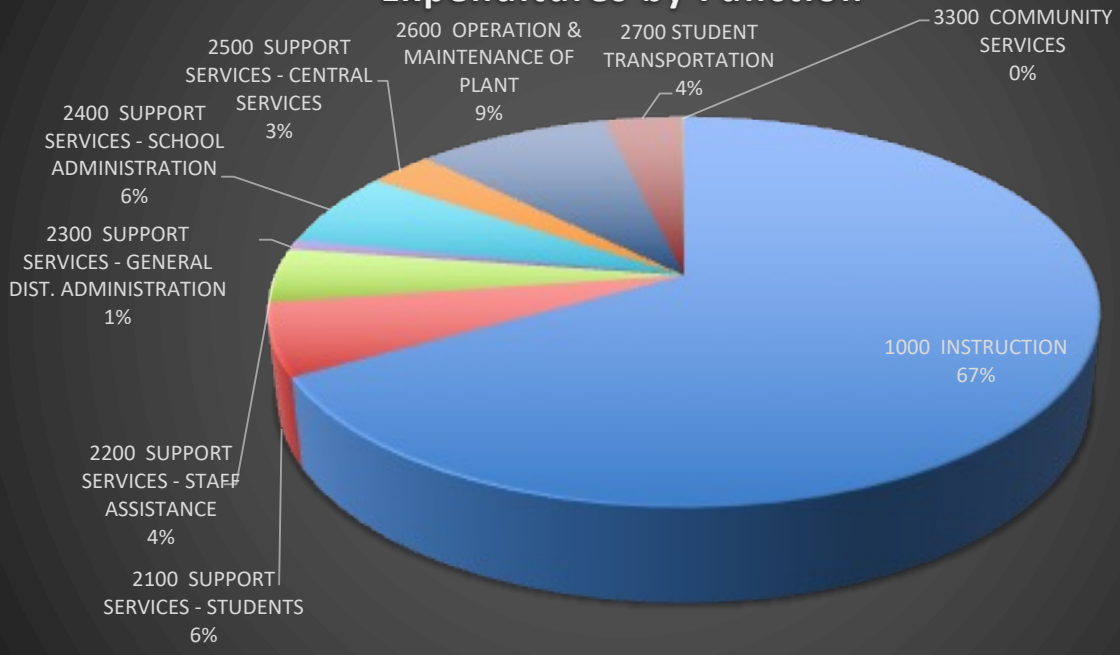
Federal Revenue



Expenditures by Type



Expenditures by Function



Notable items included in the FY2026 Amended and FY2027 Preliminary Budget

- Revenue from Property Taxes – Voted and Board Local Levies remain at the Estimated Certified Tax Rate which is less than the minimum rate required by the State to receive the total State Guaranteed amounts from the Leeway Programs. The reduction in budgeted State Guaranteed amount is \$990,113. Increasing the Voted and Board Levies to the required .002 minimum rate would also increase Local revenues by approximately \$2.9M.
 - Salary and Benefits amounts include the awarding of Steps and Lanes, a 3% Cost of Living adjustment, and increases in health insurance premiums of 6.5%.
 - Teacher salaries include reductions of 5 elementary FTEs due to the boundary changes, the addition of 1 FTE at Parowan Elementary School, the addition of 4 FTEs for the Foundational Skills Rooms, and the addition of 2.5 Special Education FTEs.
 - Teacher Aide & Paraprofessional salaries include an additional 5 aides to work in the new Foundational Skills Rooms. It is estimated that other aides for these rooms will come from existing positions.
 - Expenditures include the reimbursement to the schools of Fee Waivers for all Curricular and Co-Curricular Fees as well as increases to cover the reduced fees due to legislative changes.
 - Capital Projects fund expenditures (See the Capital Budget by Project)
 - The Food Service Fund is expected to experience a significant reduction in fund balance for FY26 to spend down some of the excess fund balance to an acceptable level. This is something that we will be analyzing through the summer to determine if changes in pricing for paid meals or other adjustments need to be made.
 - The Non K-12 Fund is experiencing significant deficits. We are aware of this and will be working through the summer and next school year on efforts to increase enrollment in the preschools and reduce expenditures where possible.
-
- You may note a projected surplus in the General Fund for FY 2026 & FY 2027. This is the result of additional revenue related to students being served through contracts with Education Service Providers. We are working to isolate the revenues and expenditures related to this program and hold it as one-time money. However, the proposal to adopt the Certified Tax Rate rather than increase the Voted and Board levies to the minimum rate required by the State to receive the total State Guaranteed amounts from the Leeway Programs will result in using a portion of this one-time money for ongoing expenditures. Surplus years increase the Fund Balance of the District. It is important to maintain an appropriate fund balance in case of emergency, economic downturn, and to assist in years when growth requires the addition of operating costs associated with opening a new school until enrollment catches up.

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
-----------------------------	-------------------	------------------------------	----------------------	------------------------------------	-------------------------------

10 GENERAL FUND

REVENUES

1000 REVENUES FROM LOCAL SOURCES					
1110 Property Taxes - Basic Rate (General Fund)	10,887,850	11,896,742	11,562,351	11,562,351	12,049,338
1111 Tax Sales and Redemptions - Basic	1,152,307	450,000	574,810	574,810	550,000
1112 Property Taxes - Voted Local Levy	4,136,883	6,707,672	4,427,064	4,427,064	4,485,944
1113 Tax Sales and Redemptions - Voted Local Levy	437,844	180,000	219,805	219,805	220,000
1114 Property Taxes - Board Local Levy	9,047,037	9,768,050	9,583,588	9,583,588	10,007,449
1115 Tax Sales and Redemptions - Board Local Levy	957,531	250,000	488,786	488,786	450,000
1160 FILT--Basic	826,396	690,000	660,784	660,784	660,000
1162 FILT--Voted Local Levy	314,007	265,000	252,091	252,091	260,000
1164 FILT--Board Local Levy	686,709	574,000	557,170	557,170	560,000
1310 Tuition From Pupils Or Parents	265,077	405,000	131,000	131,000	131,000
1510 Interest On Investments	2,537,969	2,550,000	2,475,407	2,475,407	2,500,000
1910 Rentals	96,156	58,000	33,669	33,669	35,000
1920 Contributions and Donations From Private			7,000	7,000	
1950 Miscellaneous Revenues From Other School Districts	208,742	220,000	220,000	220,000	220,000
1960 Miscellaneous Revenues from Other Local Governments	20,833	16,000	18,400	18,400	18,000
1990 Other Revenues From Local Sources	328,060	138,000	156,193	156,193	155,000
TOTAL REVENUES, LOCAL SOURCES	31,903,401	34,168,464	31,368,118	31,368,118	32,301,731

3000 REVENUES FROM STATE SOURCES					
MINIMUM SCHOOL PROGRAM					
REGULAR BASIC PROGRAM					
3005 Regular School Programs Kindergarten	4,599,961		4,036,408	4,036,408	
3010 Regular School Programs 1-12	45,521,376	51,404,324	46,418,690	46,418,690	52,633,315
3013 Foreign Exchange Students	22,470	18,696	18,696	18,696	14,610
3015 Necessarily Existent Small Schools	1,147,437	2,061,234	1,981,776	1,981,776	2,064,880
3020 Professional Staff	5,359,637				

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
RESTRICTED BASIC PROGRAM					
3100 Special Education -- Special Educators	73,068	73,068	81,128	81,128	81,128
3105 Special Education -- Add-On	6,851,738	7,050,363	7,224,715	7,224,715	8,290,548
3110 Special Education -- Self-Contained	539,205	741,946	741,946	741,946	780,850
3120 Extended Year Program - Severely Disabled	29,469	29,838	29,838	29,838	36,837
3125 Special Education -- State Programs	136,654	66,829	66,829	66,829	73,580
3155 Applied Technology -- Add-On	1,821,845	1,655,953	1,866,870	1,866,870	1,482,316
3100 College and Career Counseling					320,575
3100 Class Size Reduction - (State Funds)	4,389,533	4,275,146	4,270,459	4,270,459	4,242,605
3100 Students At-Risk Add-on	2,384,876	2,480,398	2,461,293	2,461,293	3,069,391
3200 Pupil Transportation To And From School	2,471,999	2,567,606	2,861,365	2,861,365	2,924,251
3200 Teacher and Classroom Salary Support (Flexible Allocation)	37,953	5,352,763	5,354,951	5,354,951	5,433,505
3300 At Risk -- Youth-in-Custody	1,482,221	1,482,221	1,537,817	1,537,817	1,537,817
3300 Adult Education	102,506	98,810	121,347	121,347	103,029
3300 Adult Education Corrections Institutions	10,367	9,723	9,723	9,723	6,818
3300 Gifted and Talented	92,913	105,608	99,269	99,269	99,269
3300 Advanced Placement	12,695				
3300 Concurrent Enrollment	215,511	215,511	240,756	240,756	240,756
3400 Educator Professional Time	1,216,168	1,276,409	1,252,026	1,252,026	1,260,717
3400 Educator Salary Adjustments	6,679,512	7,677,044	7,829,865	7,829,865	8,061,688
3400 Teachers Supplies & Materials	192,406	192,406	196,070	196,070	196,070
3400 Teacher Salary Adjustments (TSSP)	395,478				
3400 Salary Supplement for Highly Needed Educators		538,371	538,371	538,371	488,796
3400 School-Based Education Support Professionals Stipends			610,701	610,701	
3400 Effective Teaching High Poverty			11,304	11,304	
3400 Grants for Professional Learning	62,354	62,354			
3500 School Land Trust Program	2,279,239	2,314,596	2,314,596	2,314,596	2,730,961
3500 Teacher and Students Success Act Program	4,060,418	4,680,224	4,680,224	4,680,224	4,582,326
3500 Student Health & Counseling Support Program	490,396	403,645	403,645	403,645	369,810
3500 Teen Center Grant	164,775		66,109	66,109	
3500 Dual Immersion	61,897	61,895	29,348	29,348	29,348
3500 Civics Innovations	8,146				
3500 Computer Science	64,422		44,299	44,299	44,299
3500 BTS Arts	265,475	265,475	288,058	288,058	288,058
3500 Digital Teaching & Learning	425,899	425,899	383,179	383,179	
3500 Competency Based Learning	85,220				
3600 Voted Leeway Local Guarantee	4,785,633	5,165,958	2,672,773	2,672,773	2,675,021
3600 Board Leeway Local Guarantee	3,850,257	3,850,257	5,963,118	5,963,118	5,968,135
3800 Miscellaneous State Revenue	748,239	933,817	670,287	670,287	300,000
3800 Driver Education (Behind-the-Wheel)	181,615	76,598	76,215	76,215	76,215
3800 Stipend for Future Educators	506,004	426,000	435,500	435,500	435,500
3990 Revenues From Other State Agencies	406,317	420,297	439,131	439,131	439,131
TOTAL REVENUES, STATE SOURCES	104,233,304	108,461,282	108,328,695	108,328,695	111,382,155

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
-----------------------------	-------------------	------------------------------	----------------------	------------------------------------	-------------------------------

4000 REVENUES FROM FEDERAL SOURCES					
4200 American Rescue Plan (ARP)	1,585,302				
4200 Homeless Children and Youth	8,958	9,000			
4300 Indian Education Programs	46,535	56,000	46,500	46,500	46,500
4524 IDEA - B -- Disabled (PL 101-476)	2,273,451	2,488,551	2,488,551	2,488,551	2,488,551
4538 Formula Allocation	336,901	348,479	250,487	250,487	250,487
4700 Federal Revenue Through Other Agencies	68,488	33,183	142,345	142,345	142,345
4800 Federal NCLB Title I A - LEA Grants	2,418,841	2,263,894	2,086,766	2,086,766	2,086,766
4800 Federal McKinney Vento Homeless	13,675	13,675	15,718	15,718	15,718
4800 Federal NCLB Title I D - Neglected & Delinquent (YIC)	20,000	20,000	20,614	20,614	20,614
4800 Federal Stronger Connection Grant	100,734				
4800 Federal NCLB Title II A - Teacher Quality	369,622	364,249	348,100	348,100	348,100
4800 Federal NCLB Title III A -English Language Acquisition	13,743	40,578	38,812	38,812	38,812
4800 Federal Student Support & Academic Enrichment	147,307	217,415	167,171	167,171	167,171
4901 Medicaid Outreach	752,396	477,416	408,170	408,170	408,170
TOTAL REVENUES FROM FEDERAL SOURCES	8,155,953	6,332,440	6,013,234	6,013,234	6,013,234
TOTAL REVENUES, 10 GENERAL FUND	144,292,658	148,962,186	145,710,047	145,710,047	149,697,120

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
-----------------------------	-------------------	------------------------------	----------------------	------------------------------------	-------------------------------

10 GENERAL FUND

EXPENDITURES

1000 INSTRUCTION					
131 Salaries - Teachers	39,821,489	42,449,237	41,515,379	42,000,000	43,642,262
132 Salaries - Substitute Teachers	122				
161 Salaries - Teacher Aides & Paraprofessionals	7,961,193	8,174,666	8,772,802	8,800,000	9,279,860
195 Salaries - Coaches	571,407	544,533	583,743	590,000	601,255
TOTAL SALARIES (100)	48,354,211	51,168,436	50,871,924	51,390,000	53,523,377
210 Retirement	8,623,652	9,017,857	8,957,806	9,049,032	9,424,688
220 Social Security	3,599,723	3,952,635	3,930,342	3,931,406	4,133,553
240 Insurance (Health/Dental/Life)	8,580,349	9,468,109	9,838,880	9,939,079	10,558,718
270 Industrial Insurance	45,349	114,279	163,620	165,287	172,148
280 Unemployment Insurance	2,609	3,198	917	926	965
290 Other Employee Benefits	397,395	500,000	505,092	510,000	510,000
TOTAL EMPLOYEE BENEFITS (200)	21,249,077	23,056,079	23,396,657	23,595,729	24,800,073
320 Professional Educational Services	13,432,138	15,921,939	13,421,684	14,000,000	13,824,334
323 Instructional Services	248,324	300,000	269,618	300,000	300,000
340 Other Professional Services	694,889	735,000	754,212	760,000	782,800
Total Purchased Professional Services (300)	14,375,351	16,956,939	14,445,513	15,060,000	14,907,134
431 Non-Tech Repairs and Maintenance	85,193	105,000	90,685	105,000	108,150
440 Rentals			8,250	9,000	
Total Purchased Property Services (400)	85,193	105,000	98,935	114,000	108,150
530 Postage and Phone	31,968	30,000	14,800	30,000	30,000
580 Travel/Per Diem	1,883				
Total Other Purchased Services (500)	33,851	30,000	14,800	30,000	30,000
610 General Supplies	1,372,974	1,997,192	1,247,251	1,500,000	1,545,000
640 Books	40,697	52,500	12,948	15,000	15,450
641 Books (Textbooks only)	1,654,128	500,000	217,683	250,000	257,500
642 e Textbooks	248,075	273,000	291,376	350,000	360,500
650 Technology Supplies	27,515	36,750	17,962	35,000	36,050
670 Software	1,491,296	1,716,750	1,406,672	1,500,000	1,545,000
Total Supplies and Materials (600)	4,834,685	4,576,192	3,193,892	3,650,000	3,759,500
733 Furniture and Fixtures	58,323	50,000	52,383	55,000	55,000
734 Technology Related Hardware	813,303	850,000	515,734	550,000	550,000
739 Other Equipment	225,179	250,000	103,208	250,000	250,000
Total Property (700)	1,096,805	1,150,000	671,325	855,000	855,000
810 Dues and Fees	4,561	5,000	292	5,000	5,000
870 Indirect Costs - Restricted	(322)				
890 Misc Expenditures	126,018	146,108	146,108	146,108	150,491
Total Debt and Miscellaneous (800)	130,257	151,108	146,400	151,108	155,491
TOTAL EXPENDITURES, INSTRUCTION (1000)	90,159,429	97,193,753	92,839,446	94,845,837	98,138,726

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
2000 SUPPORTING SERVICES					
2100 SUPPORT SERVICES - STUDENTS					
141 Salaries - Attendance and Social Work Personnel	833,173	877,265	928,479	930,000	1,255,261
142 Salaries - Guidance Personnel	1,703,105	1,742,928	1,778,274	1,780,000	2,019,786
143 Salaries - Health Services Personnel	1,254,672	1,323,999	1,324,054	1,330,000	1,383,636
144 Salaries - Psychological Personnel	601,963	628,878	571,659	580,000	597,384
152 Salaries - Secretarial and Clerical	322,166	344,729	346,633	350,000	362,716
TOTAL SALARIES (100)	4,715,079	4,917,799	4,949,098	4,970,000	5,618,783
210 Retirement	1,010,964	1,037,646	1,052,247	1,056,691	1,194,631
220 Social Security	348,659	378,736	379,941	381,582	432,361
240 Insurance (Health/Dental/Life)	1,015,445	1,110,301	1,166,804	1,171,731	1,351,183
270 Industrial Insurance	12,364	12,804	13,264	13,320	15,059
290 Other Employee Benefits	30,105	33,000	17,455	18,000	33,000
TOTAL BENEFITS (200)	2,417,537	2,572,487	2,629,711	2,641,324	3,026,234
320 Professional - Educational Services	3,752	17,000	2,900	5,000	5,000
330 Professional Employee Training	21,720	22,000	28,664	30,000	30,000
340 Other Professional Services	551		81	500	
Total Purchased Professional Services (300)	26,023	39,000	31,645	35,500	35,000
530 Communication (Telephone & Other)	3,743	1,300	860	1,300	1,300
580 Travel/Per Diem	27,249	38,000	20,586	32,000	32,000
Total Other Purchased Services (500)	30,992	39,300	21,446	33,300	33,300
610 General Supplies	23,024	28,875	12,817	15,000	15,450
642 e Textbooks	53		160	500	
670 Software	14,364	20,000	18,944	20,000	20,600
Total Supplies and Materials (600)	37,440	48,875	31,921	35,500	36,050
733 Furniture and Fixtures					
734 Technology Related Hardware	577	3,000			
739 Other Equipment		7,500	1,565	3,000	3,000
Total Property (700)	577	10,500	1,565	3,000	3,000
800 Other Objects	1,621	3,000	6,877	7,500	7,500
Total Other Objects (800)	2,509	3,000	6,877	7,500	7,500
TOTAL SUPPORT SERVICES STUDENTS (2100)	7,230,157	7,630,961	7,672,264	7,726,124	8,759,867

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
2200 SUPPORT SERVICES - STAFF ASSISTANCE					
115 Salaries - Supervisors & Directors	645,023	655,720	770,190	780,000	602,505
131 Salaries - Teachers	2,058,095	2,226,702	1,755,143	1,800,000	1,834,124
145 Salaries - Media Personnel - Licensed	222,329	239,557	222,341	239,676	232,347
152 Salaries - Secretarial and Clerical	176,065	207,835	211,404	215,000	221,213
162 Salaries - Media Personnel - Non-Licensed	216,397	278,326	279,948	282,000	292,938
184 Salaries - Technology Support	19,838	20,176	20,985	21,000	21,958
TOTAL SALARIES (100)	3,337,747	3,628,315	3,260,011	3,337,676	3,205,086
210 Retirement	786,191	862,061	707,266	724,115	695,350
220 Social Security	277,433	277,566	249,391	255,332	245,189
240 Insurance (Health/Dental/Life)	474,956	541,104	551,437	564,575	552,990
270 Industrial Insurance	8,498	9,426	9,079	9,295	8,926
TOTAL BENEFITS (200)	1,547,077	1,690,157	1,517,173	1,553,317	1,502,454
320 Professional Educational Services	710,648	616,000	491,777	616,000	500,000
330 Professional Employee Training and Development	496,847	451,500	247,605	300,000	300,000
340 Other Professional Services	64,651	68,250	30,771	35,000	36,050
349 Purchased Legal Services	31,987		2,169	5,000	5,150
Total Purchased Professional Services (300)	1,304,133	1,135,750	772,322	956,000	841,200
440 Rentals			430	500	
Total Purchased Property Services (400)	0	0	430	500	0
530 Communication (Telephone & Other)	5,546	250	192	250	250
580 Travel/Per Diem	425,098	498,750	418,880	450,000	463,500
Total Other Purchases Services (500)	430,644	499,000	419,072	450,250	463,750
610 General Supplies	32,169	36,750	28,429	35,000	36,050
640 Books	20,925	23,100			
642 E-Textbooks	1,397	3,000	1,595	3,000	3,000
644 Library Books	99,736	128,100	100,954	105,000	108,150
670 Software	250,800	393,000	443,876	450,000	463,500
Total Supplies and Materials (600)	405,027	583,950	574,854	593,000	610,700
730 Equipment		20,000			
733 Furniture and Fixtures		2,500			
734 Technology Related Hardware		10,000	2,671	5,000	5,000
739 Other Equipment	4,638	1,000			
Total Property (700)	4,638	33,500	2,671	5,000	5,000
810 Dues and Fees	5,455	5,500	4,474	5,500	5,500
890 Misc Expenditures		2,000			
Total Debt and Miscellaneous (800)	5,455	7,500	4,474	5,500	5,500
TOTAL SUPPORT SERVICES - STAFF ASSISTANCE (2200)	7,034,721	7,578,172	6,551,007	6,901,243	6,633,690

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
2300 SUPPORT SERVICES - GENERAL DIST. ADMINISTRATION					
111 Compensation - School Board	30,328	31,000	30,094	31,000	31,000
112 Salaries - Superintendent	214,996	231,375	231,375	231,375	240,792
114 Salaries - Business Administrator	191,425	190,323			
152 Salaries - Secretarial and Clerical	74,980	75,868	77,706	78,000	81,312
TOTAL SALARIES (100)	511,730	528,566	339,175	340,375	353,103
210 Retirement	104,018	105,864	66,892	67,129	69,639
220 Social Security	35,875	40,435	25,947	26,039	27,012
240 Insurance (Health/Dental/Life)	80,449	87,134	88,294	88,607	93,759
270 Industrial Insurance	1,364	1,400	905	908	1,400
TOTAL BENEFITS (200)	221,705	234,834	182,038	182,683	191,810
320 Professional Educational Services	63				
340 Other Professional Services	73,391	73,000	78,714	80,000	80,000
349 Purchased Legal Services	157,328	180,000	72,301	100,000	150,000
Total Purchased Professional Services (300)	230,782	253,000	151,015	180,000	230,000
522 Liability Insurance	228,502	230,000	305,289	306,000	306,000
530 Communication (Telephone & Other)	7,222	7,500	360	7,500	7,500
540 Advertising	12,466	5,000	269	300	5,000
580 Travel/Per Diem	35,322	36,000	11,673	15,000	15,450
Total Other Purchases Services (500)	283,513	278,500	317,592	328,800	333,950
610 General Supplies	12,803	13,650	6,678	10,000	10,300
670 Software	27,494	29,400	20,861	28,000	28,840
Total Supplies and Materials (600)	40,297	43,050	27,538	38,000	39,140
733 Furniture and Fixtures		5,000			
734 Technology Related Hardware	18,803	20,000	2,971	5,000	5,000
739 Other Equipment		1,000			
Total Property (700)	18,803	26,000	2,971	5,000	5,000
810 Dues and Fees	1,959	2,000	1,310	2,000	2,000
890 Misc Expenditures		500			
Total Debt and Miscellaneous (800)	1,959	2,500	1,310	2,000	2,000
TOTAL GENERAL DISTRICT ADMINISTRATION (2300)	1,308,789	1,366,450	1,021,640	1,076,858	1,155,004

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121 Salaries - Principals and Assistants	4,412,530	4,423,687	4,288,026	4,423,687	4,462,549
152 Salaries - Secretarial and Clerical	1,286,857	1,414,876	1,418,416	1,420,000	1,484,230
TOTAL SALARIES (100)	5,699,387	5,838,562	5,706,442	5,843,687	5,946,779
210 Retirement	1,225,786	1,284,955	1,255,878	1,286,083	1,308,771
220 Social Security	417,839	448,639	437,359	448,037	456,918
240 Insurance (Health/Dental/Life)	1,064,669	1,257,602	1,284,352	1,315,242	1,365,214
270 Industrial Insurance	14,972	17,343	17,729	18,156	18,476
290 Other Employee Benefits	13,582	26,000	10,672	13,000	26,000
TOTAL BENEFITS (200)	2,736,847	3,034,539	3,005,991	3,080,517	3,175,379
330 Professional Employee Training and Development			2,475	3,000	3,000
340 Other Professional Services	562	2,500			
Total Purchased Professional Services (300)	562	2,500	2,475	3,000	3,000
530 Communication (Telephone & Other)	67,919	120,000	111,474	120,000	123,600
580 Travel/Per Diem	11,700	17,000	11,673	12,000	12,360
Total Other Purchases Services (500)	79,619	137,000	123,147	132,000	135,960
610 General Supplies	2,286	2,339	6,798	8,000	8,240
650 Technology Supplies	26,969	28,311	1,578	5,000	5,150
670 Software			211	250	258
Total Supplies and Materials (600)	29,256	30,651	8,587	13,250	13,648
733 Furniture and Fixtures	579	1,000			
734 Technology Related Hardware		3,000			
739 Other Equipment		1,500	4,903	5,500	5,500
Total Property (700)	579	5,500	4,903	5,500	5,500
810 Dues and Fees		2,500	525	2,500	2,500
Total Other Objects (800)	0	2,500	525	2,500	2,500
TOTAL SCHOOL ADMINISTRATION (2400)	8,546,250	9,051,252	8,852,070	9,080,454	9,282,766

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
2500 SUPPORT SERVICES - CENTRAL SERVICES					
114 Salaries - School Business Administrator			191,213	191,213	198,995
115 Salaries - Supervisors & Directors			147,913	147,913	153,933
151 Salaries - Accounting Personnel	308,861	314,613	320,877	325,000	365,765
152 Salaries - Secretarial & Clerical	391,824	398,433	420,238	425,000	439,737
184 Admin Technology Support	1,309,537	1,317,104	1,396,633	1,400,000	1,461,437
TOTAL SALARIES (100)	2,010,222	2,030,151	2,476,873	2,489,126	2,619,867
210 Retirement	433,312	431,714	519,269	521,837	549,247
220 Social Security	148,511	156,225	189,782	190,801	202,715
240 Insurance (Health/Dental/Life)	365,755	387,581	451,415	453,648	487,025
270 Industrial Insurance	5,331	5,408	6,658	6,690	7,042
290 Other Employee Benefits	9,726	12,000	3,931	5,000	30,000
TOTAL BENEFITS (200)	962,635	992,927	1,171,054	1,177,976	1,276,029
330 Prof Employee Training and Development	6,603	7,000	300	7,000	7,000
340 Other Professional Services	1,800	2,000	2,000	2,000	2,000
Total Purchased Professional Services (300)	8,403	9,000	2,300	9,000	9,000
530 Communication (Telephone & Other)	10,990	4,000	3,848	11,800	4,000
540 Advertising	250				
580 Travel/Per Diem	20,920	18,900	11,496	18,000	18,540
Total Other Purchases Services (500)	32,160	22,900	15,542	29,800	22,540
610 General Supplies	8,982	8,925	7,855	8,925	9,193
650 Technology Supplies	15,578	20,000	2,813	5,000	5,150
670 Software	217,403	350,000	343,090	350,000	360,500
680 Maintenance Supplies & Materials	837		1,000	1,000	1,030
Total Supplies and Materials (600)	242,800	378,925	354,758	364,925	375,873
733 Furniture and Fixtures	18,405	20,000			
734 Technology Related Hardware	14,291	24,000	38,627	40,000	40,000
739 Other Equipment	2,580	3,000		3,000	
Total Property (700)	35,276	47,000	38,627	43,000	40,000
810 Dues and Fees	295	2,000	2,000	2,000	2,000
Total Other Objects (800)	295	2,000	2,000	2,000	2,000
TOTAL CENTRAL SERVICES (2500)	3,291,791	3,482,902	4,061,153	4,115,827	4,345,309

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
2600 OPERATION & MAINTENANCE OF PLANT					
152 Salaries - Secretarial & Clerical	13,156	13,379	13,490	13,500	14,116
181 Salaries - Operation & Maintenance Supervisors	409,517	417,155	415,375	420,000	434,649
182 Salaries - Custodial & Maintenance	3,946,058	4,039,518	4,156,946	4,200,000	4,349,828
193 School Resource Officers and Other Police Personnel	159,470		254,440	255,000	266,246
TOTAL SALARIES (100)	4,528,201	4,470,052	4,840,251	4,888,500	5,064,838
210 Retirement	880,795	886,012	900,918	909,899	942,721
220 Social Security	334,742	343,680	371,123	374,888	389,181
240 Insurance (Health/Dental/Life)	1,022,407	1,092,163	1,107,637	1,118,678	1,182,212
270 Industrial Insurance	85,816	87,574	92,435	93,356	96,724
280 Unemployment Insurance			3,127	3,200	3,272
290 Other Employee Benefits	17,504	22,500	11,025	12,000	22,500
TOTAL BENEFITS (200)	2,341,263	2,431,928	2,486,265	2,512,022	2,636,610
320 Professional Educational Services			125	250	
330 Prof Employee Training and Development	1,685		1,286	2,000	2,000
340 Other Professional Services	391,017	394,882	374,823	394,882	406,728
Total Purchased Professional Services (300)	392,701	394,882	376,234	397,132	408,728
411 Water & Sewer	364,993	380,637	394,058	400,000	412,000
412 Disposal Service	92,507	95,750	118,880	120,000	123,600
431 Non-Tech Repairs & Maintenance	769,020	999,478	670,103	700,000	721,000
432 Technology Repairs & Maintenance	4,814	4,289	408	500	515
440 Rentals	10,515	10,000	15,531	16,000	16,480
Total Purchased Property Services (400)	1,241,850	1,490,154	1,198,979	1,236,500	1,273,595
521 Property Insurance	181,290	190,355	197,360	197,360	203,281
530 Communication (Telephone & Other)	63,394	51,127	50,010	51,127	52,661
580 Travel/Per Diem	5,484	4,000	10,785	11,000	11,330
Total Other Purchases Services (500)	250,168	245,482	258,156	259,487	267,272
610 General Supplies	768,521	840,000	890,533	900,000	927,000
611 Building and Grounds Supplies		56,404	554	1,000	1,030
621 Natural Gas	178,299	262,500	166,071	170,000	175,100
622 Electricity, etc.	1,265,709	1,258,829	1,308,824	1,320,000	1,359,600
624 Heating Oil	38,482	0	6,159	6,200	
626 Motor Fuel (Gasoline & Diesel)	86,177	79,041	79,794	80,000	82,400
670 Software	8,072	100,000	267,385	270,000	278,100
681 Lubricants	170	210	72	110	113
682 Tires and Tubes			79	100	
683 Repair Parts for Other Vehicles	9,541	10,500	7,886	10,500	10,815
685 Repair Parts for Equipment	42,121		76,870	78,000	80,340
Total Supplies & Materials (600)	2,397,092	2,607,484	2,804,227	2,835,910	2,914,498
733 Furniture and Fixtures	25,137	10,000	1,757	2,000	2,000
734 Technology Related Hardware	60,624	10,000	52,937	55,000	55,000
739 Other Equipment	472,857	600,000	396,667	500,000	500,000
Total Property (700)	558,618	620,000	451,362	557,000	557,000
810 Dues and Fees	510	550	1,223	1,500	1,500
Total Other Objects (800)	510	550	1,223	1,500	1,500
TOTAL OPERATION AND MAINTENANCE OF PLANT (2600)	11,710,403	12,260,532	12,416,696	12,688,051	13,124,042

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
2700 STUDENT TRANSPORTATION					
152 Salaries - Secretarial and Clerical	124,449	126,702	127,656	128,000	133,579
171 Salaries - Student Transportation Supervisor	94,733	96,562	103,952	104,000	108,775
172 Salaries - Bus Drivers	1,506,149	1,883,327	1,954,294	2,000,000	2,044,973
173 Salaries - Mechanics & Other Garage Employees	369,873	371,328	380,527	382,000	398,184
174 Salaries - Other (Trainers, etc.)	297,881	114,046	115,066	116,000	120,405
175 Salaries - Bus Aides		189,794	231,758	232,000	242,511
TOTAL SALARIES (100)	2,393,084	2,781,758	2,913,252	2,962,000	3,048,427
210 Retirement	203,777	287,174	248,071	252,222	259,582
220 Social Security	181,469	213,443	222,864	227,282	233,904
240 Insurance (Health/Accident/Life)	257,358	275,250	240,147	244,166	256,316
270 Industrial Insurance	56,527	63,702	66,713	67,830	69,809
280 Unemployment Insurance	9,954	8,345	8,740	10,000	9,145
290 Other Employee Benefits	10,278		8,465	9,000	9,000
TOTAL BENEFITS (200)	719,363	847,915	795,001	810,499	837,756
330 Professional Employee Training & Development	297	5,000			
340 Other Professional Services	29,330	30,000	24,025	30,000	30,000
Total Purchased Professional Services (300)	29,627	35,000	24,025	30,000	30,000
411 Water/Sewage	3,662	4,200	3,685	4,200	4,326
412 Disposal Service	1,248	1,575	1,200	1,500	1,545
431 Non-Tech Repairs & Maintenance	36,521	44,100	27,409	30,000	30,900
440 Rentals			18,633	20,000	20,600
Total Purchased Property Services (400)	41,432	49,875	50,926	55,700	57,371
510 Student Transportation Services	6,819				
515 Payments in lieu of Transportation	11,820	12,000	24,381	25,000	25,000
521 Property Insurance	57,250	60,900	67,230	67,230	69,247
530 Communications (Telephone and Other)	5,603	7,350	6,607	7,350	7,571
580 Travel/Per Diem	266,352	262,500	235,765	262,500	270,375
Total Other Purchases Services (500)	347,844	342,750	333,984	362,080	372,192
610 General Supplies	33,008	38,850	34,031	38,850	40,016
621 Natural Gas	4,242	5,250	4,924	5,250	5,408
622 Electricity	219	6,300	1,597	2,000	2,060
624 Heating Oil			408	500	515
626 Motor Fuel (Gasoline & Diesel)	339,456	472,500	432,461	472,500	486,675
670 Software	52,443	55,650	53,641	55,650	57,320
681 Lubricants	23,757	24,150	20,396	24,150	24,875
682 Tires & Tubes	35,606	52,500	38,352	40,000	41,200
683 Repair Parts for Buses & Other Vehicles	297,761	336,000	282,686	310,000	319,300
684 Repair Parts for Garage Equipment	3,967	5,250	3,281	5,250	5,408
689 Miscellaneous Supplies	23,998	24,150	28,513	30,000	30,900
Total Supplies & Materials (600)	814,458	1,020,600	900,289	984,150	1,013,675
734 Technology Related Hardware			7,984	8,000	8,000
739 Other Equipment			3,670	4,000	4,000
Total Property (700)	0	0	11,654	12,000	12,000
TOTAL STUDENT TRANSPORTATION (2700)	4,345,808	5,077,897	5,029,131	5,216,429	5,371,421

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
3100 FOOD SERVICES					
152 Secretarial and Clerical Personnel			3,966	3,966	
191 Salaries - Food Service Personnel			44,150	44,150	
198 Salaries - Other Classified Personnel			3,000	3,000	
TOTAL SALARIES (100)	0	0	51,116	51,116	0
210 Retirement			4,890	4,890	
220 Social Security			3,910	3,910	
240 Insurance (Health/Dental/Life)			72	72	
270 Industrial Insurance			962	962	
TOTAL BENEFITS (200)	0	0	9,834	9,834	0
TOTAL FOOD SERVICES (3100)	0	0	60,950	60,950	0

3300 COMMUNITY SERVICES					
115 Salaries - Supervisors and Directors	44,402	49,668	43,793	45,000	45,825
172 Salaries - Bus Drivers	10,829	10,392	15,147	15,200	15,850
182 Salaries - Custodial & Maintenance	4,134	6,238	3,478	3,500	3,640
TOTAL SALARIES (100)	59,365	66,298	62,419	63,700	65,315
210 Retirement	10,237	12,383	10,096	10,303	10,565
220 Social Security	4,429	5,072	4,775	4,873	4,997
240 Insurance (Health/Dental/Life)	551	320	300	306	320
270 Industrial Insurance	133	102	100	102	105
TOTAL BENEFITS (200)	15,349	17,877	15,271	15,585	15,986
590 Interlocal Education	11,000	11,000	11,000	11,000	11,000
Total Other Purchases Services (500)	11,000	11,000	11,000	11,000	11,000
TOTAL COMMUNITY SERVICES (3300)	85,714	95,175	88,690	90,285	92,301

4300 ARCHITECTURE AND ENGINEERING					
340 Other Professional Services	10,692				
Total Purchased Property Services (400)	10,692	0	0	0	0
TOTAL ARCHITECTURE & ENGINEERING SERVICES (4300)	10,692	0	0	0	0

4700 BUILDING IMPROVEMENT					
739 Other Equipment	2,200,554				
Total Property (700)	2,200,554	0	0	0	0
TOTAL BUILDING IMPROVEMENT (4700)	2,200,554	0	0	0	0
TOTAL EXPENDITURES, 10 GENERAL FUND	135,924,308	143,737,095	138,593,048	141,802,059	146,903,126
EXCESS (DEFICIENCY) OF REVENUES + (-) EXPEND	8,368,350	5,225,091	7,116,999	3,907,988	2,793,994

OTHER FINANCING					
5000 OTHER FINANCING SOURCES (USES)					
5210 Transfers Out to Other Funds			(6,000,000)	(6,000,000)	
TOTAL OTHER FINANCING SOURCES (USES)					
AND OTHER ITEMS	0	0	(6,000,000)	(6,000,000)	0

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
-----------------------------	-------------------	------------------------------	----------------------	------------------------------------	-------------------------------

SUMMARY -- 10 GENERAL FUND

REVENUES BY SOURCE					
1000 Total Local	31,903,401	34,168,464	31,368,118	31,368,118	32,301,731
3000 Total State	104,233,304	108,461,282	108,328,695	108,328,695	111,382,155
4000 Total Federal	8,155,953	6,332,440	6,013,234	6,013,234	6,013,234
TOTAL REVENUES	144,292,658	148,962,186	145,710,047	145,710,047	149,697,120

EXPENDITURES BY OBJECT					
100 Salaries	71,609,026	75,429,938	75,470,562	76,336,180	79,445,577
200 Employee Benefits	32,210,855	34,878,742	35,208,995	35,579,487	37,462,332
300 Purchased Professional & Technical Services	16,367,582	18,826,071	15,805,530	16,670,632	16,464,063
400 Purchased Property Services	1,379,167	1,645,029	1,349,270	1,406,700	1,439,116
500 Other Purchased Services	1,499,792	1,605,932	1,514,738	1,636,717	1,669,964
600 Supplies and Materials	8,801,054	9,289,727	7,896,068	8,514,735	8,763,083
700 Property	3,915,849	1,892,500	1,185,078	1,485,500	1,482,500
800 Other Objects	140,985	169,158	162,809	172,108	176,491
TOTAL EXPENDITURES	135,924,308	143,737,095	138,593,048	141,802,059	146,903,126
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	8,368,350	5,225,091	7,116,999	3,907,988	2,793,994
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	0	0	(6,000,000)	(6,000,000)	0
NET CHANGE IN FUND BALANCE	8,368,350	5,225,091	1,116,999	(2,092,012)	2,793,994
FUND BALANCE - BEGINNING (From Prior Year)	45,094,562	46,217,855	53,462,912	53,462,912	51,370,900
FUND BALANCE - ENDING	53,462,912	51,442,945	54,579,911	51,370,900	54,164,893

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
-----------------------------	-------------------	------------------------------	----------------------	------------------------------------	-------------------------------

21 STUDENT ACTIVITY FUND

REVENUES

1000 REVENUES FROM LOCAL SOURCES					
1510 Earnings on Investments	50,990	50,000	56,557	56,557	57,000
1710 Gates	207,449	205,000	213,599	213,599	214,000
1720 Sales	6,227	6,000	1,896	1,896	2,000
1740 Fees	1,260,124	786,108	1,337,316	1,337,316	1,300,000
1750 School Vending & Stores	83,563	82,500	86,300	86,300	86,300
1760 Fines	9,627	12,000	8,109	8,109	8,500
1770 Fundraisers	336,902	350,000	361,871	361,871	360,000
1780 Non-Waivable Fees	200,609	230,000	285,906	285,906	285,000
1920 Donations	738,067	700,000	610,404	610,404	600,000
1990 Miscellaneous Local Revenue	33,344	29,000	29,149	29,149	29,000
TOTAL REVENUES, LOCAL SOURCES	2,926,902	2,450,608	2,991,107	2,991,107	2,941,800
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND	2,926,902	2,450,608	2,991,107	2,991,107	2,941,800

EXPENDITURES

1000 INSTRUCTIONAL					
340 Other Professional Services	315,521	300,000	226,259	300,000	300,000
Total Purchased - Educational Services (300)	315,521	300,000	226,259	300,000	300,000
518 Student Day Travel/Field Trips	114,391	120,000	91,915	120,000	120,000
530 Communications	246	3,700	5,288	5,300	5,300
550 Advertising & Printing Services	22,493	17,000	9,738	11,000	11,000
580 Travel/Per Diem	110,423	150,000	4,489	110,000	150,000
Total Other Purchased Services (500)	247,553	290,700	111,430	246,300	286,300
610 GeneralSupplies	1,096,714	1,048,020	927,983	1,048,020	1,079,461
Total Supplies and Materials (600)	1,096,714	1,048,020	927,983	1,048,020	1,079,461
730 Equipment	62,224	11,888	40,435	45,000	45,000
Total Property (700)	62,224	11,888	40,435	45,000	45,000
810 Dues & Fees			2,489	2,500	2,500
890 Miscellaneous Expenditures	1,030,144	800,000	1,038,758	1,040,000	1,071,200
Total Debt and Miscellaneous (800)	1,030,144	800,000	1,041,247	1,042,500	1,073,700
TOTAL INSTRUCTIONAL SERVICES (1000)	2,752,156	2,450,608	2,347,354	2,681,820	2,784,461
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND	2,752,156	2,450,608	2,347,354	2,681,820	2,784,461

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
-----------------------------	-------------------	------------------------------	----------------------	------------------------------------	-------------------------------

SUMMARY -- 21 STUDENT ACTIVITY FUND

REVENUES BY SOURCE					
1000 Total Local	2,926,902	2,450,608	2,991,107	2,991,107	2,941,800
TOTAL REVENUES	2,926,902	2,450,608	2,991,107	2,991,107	2,941,800

EXPENDITURES BY OBJECT					
300 Purchased Professional & Technical Services	315,521	300,000	226,259	300,000	300,000
500 Other Purchased Services	247,553	290,700	111,430	246,300	286,300
600 Supplies and Materials	1,096,714	1,048,020	927,983	1,048,020	1,079,461
700 Property	62,224	11,888	40,435	45,000	45,000
800 Miscellaneous Expenditures	1,030,144	800,000	1,041,247	1,042,500	1,073,700
TOTAL EXPENDITURES	2,752,156	2,450,608	2,347,354	2,681,820	2,784,461
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	174,746	0	643,753	309,287	157,339
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	0	0	0	0	0
NET CHANGE IN FUND BALANCE	174,746	0	643,753	309,287	157,339
FUND BALANCE - BEGINNING (From Prior Year)	1,173,840	1,090,054	1,348,586	1,348,586	1,657,873
FUND BALANCE - ENDING	1,348,586	1,090,054	1,992,339	1,657,873	1,815,213

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
-----------------------------	-------------------	------------------------------	----------------------	------------------------------------	-------------------------------

23 NON K-12 PROGRAMS FUND

REVENUES

1000 REVENUES FROM LOCAL SOURCES					
1310 Tuitions from Pupils or Parents	121,415	120,000	122,665	122,665	123,000
1990 Other Revenues From Local Sources	29,150	35,000	28,910	28,910	29,000
TOTAL REVENUES, LOCAL SOURCES	150,565	155,000	151,575	151,575	152,000
3000 REVENUES FROM STATE SOURCES					
3100 Special Education - Pre-School	1,038,656	962,811	962,811	962,811	942,818
3990 State Revenue From Non-USBE State	346,189	375,000	292,505	292,505	290,000
TOTAL REVENUES, STATE SOURCES	1,384,845	1,337,811	1,255,316	1,255,316	1,232,818
4000 REVENUES FROM FEDERAL SOURCES					
4500 IDEA-B --Preschool Disabled (Sec 619)	60,145	75,000	70,536	70,536	70,000
4901 Medicaid Outreach		300,000	300,000	300,000	300,000
TOTAL REVENUES, FEDERAL SOURCES	60,145	375,000	370,536	370,536	370,000
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	1,595,555	1,867,811	1,777,427	1,777,427	1,754,818

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
-----------------------------	-------------------	------------------------------	----------------------	------------------------------------	-------------------------------

23 NON K-12 PROGRAMS FUND

EXPENDITURES

1000 INSTRUCTION					
131 Salaries - Teachers	447,985	466,037	471,671	475,000	492,896
161 Salaries - Teachers Aides & Para-Professionals	611,776	643,239	676,382	680,000	707,766
TOTAL SALARIES (100)	1,059,761	1,109,277	1,148,053	1,155,000	1,200,662
210 Retirement	95,774	96,743	100,114	100,720	104,702
220 Social Security	81,718	84,875	87,826	88,358	91,851
240 Group Insurance	75,345	81,113	87,526	88,056	93,368
270 Industrial Insurance	3,314	4,051	4,124	4,200	4,312
280 Unemployment Insurance		200			
290 Other Employee Benefits	8,076	12,114			
TOTAL BENEFITS (200)	264,227	279,096	279,590	281,333	294,233
320 Professional Educational Services	46,129	54,600	34,534	36,000	37,080
Total Purchased Professional Services (300)	46,129	54,600	34,534	36,000	37,080
530 Communication (Telephone & Other)	36				
Total Other Purchases Services (500)	36	0	0	0	0
610 General Supplies	35,050	42,000	25,223	30,000	30,900
670 Software			4,605	5,000	5,150
Total Supplies and Materials (600)	35,050	42,000	29,828	35,000	36,050
870 Indirect Costs - Restricted	322		331	350	
Total Other Objects (800)	322	0	331	350	0
TOTAL INSTRUCTION	1,405,525	1,484,972	1,492,335	1,507,683	1,568,024

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
2100 SUPPORT SERVICES - STUDENTS					
143 Salaries - Health Services Personnel	301,818	313,347	297,056	313,347	327,448
TOTAL SALARIES (100)	301,818	313,347	297,056	313,347	327,448
210 Retirement	68,484	70,725	69,760	73,586	76,897
220 Social Security	22,173	23,971	22,725	23,971	25,050
240 Group Insurance	49,799	54,222	53,588	56,527	60,252
270 Industrial Insurance	814	845	843	850	929
TOTAL BENEFITS (200)	141,270	149,762	146,915	154,933	163,128
TOTAL SUPPORT SERVICES - STUDENTS	443,088	463,109	443,971	468,280	490,575

2200 SUPPORT SERVICES - STAFF ASSISTANCE					
115 Salaries - Supervisor	112,173	113,294	116,133	117,000	120,860
152 Salaries - Secretaries	50,978	54,934	53,997	54,934	56,502
TOTAL SALARIES (100)	163,151	168,228	170,130	171,934	177,362
210 Retirement	26,107	26,441	26,467	26,748	27,592
220 Social Security	12,166	12,869	13,015	13,153	13,568
240 Group Insurance	22,502	27,870	24,345	24,603	25,887
270 Industrial Insurance	436	455	459	500	478
TOTAL BENEFITS (200)	61,211	67,635	64,286	65,003	67,526
330 Professional Employee Training & Development	891	2,000		2,000	2,000
Total Purchased Professional & Technical Services (300)	891	2,000	0	2,000	2,000
580 Travel/Per Diem	607	735	416	700	721
Total Other Purchases Services (500)	607	735	416	700	721
610 General Supplies	334	368		350	361
Total Supplies and Materials (600)	334	368	0	350	361
730 Equipment		9,000			9,000
Total Property (700)	0	9,000	0	0	9,000
TOTAL SUPPORT SERVICES - INSTRUCTIONAL STAFF	226,194	247,966	234,832	239,987	256,969

2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
530 Communication (Telephone & Other)			49	49	
TOTAL OTHER PURCHASED SERVICES (500)			49	49	
TOTAL SUPPORT SERVICES - SCHOOL ADMINISTRATION	0	0	49	49	0

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
2600 OPERATION & MAINTENANCE OF PLANT SERVICES					
182 Salaries - Custodial & Maintenance	14,779	17,177	18,935	19,000	19,813
TOTAL SALARIES (100)	14,779	17,177	18,935	19,000	19,813
220 Social Security	1,131	1,314	1,448	1,454	1,516
270 Industrial Insurance	332	360	205	360	215
TOTAL BENEFITS (200)	1,463	1,674	1,654	1,814	1,731
411 Water/Sewage	1,157	1,365	1,159	1,365	1,406
412 Disposal Service	572	683	943	1,000	1,030
431 Non-Tech Repairs & Maintenance	9,761	10,290	2,737	5,000	5,150
Total Purchased Property Services (400)	11,490	12,338	4,839	7,365	7,586
521 Property Insurance		2,200		2,200	2,200
530 Communication (Telephone & Other)	1,583	1,890	1,723	1,800	1,854
Total Other Purchases Services (500)	1,583	4,090	1,723	4,000	4,054
610 General Supplies	7,144	8,085	6,179	7,700	7,931
621 Natural Gas	2,979	5,198	2,396	3,000	3,090
622 Electricity	9,253	12,600	10,694	11,000	11,330
626 Motor Fuel (Gas & Diesel)	690	735	2,457	3,000	3,090
683 Repair Parts for Other Vehicles	1,021	1,155			
Total Supplies and Materials (600)	21,087	27,773	21,726	24,700	25,441
TOTAL SUPPORT SERVICES - OPERATION & MAINTENANCE OF PLANT	50,402	63,052	48,877	56,879	58,625

2700 STUDENT TRANSPORTATION SERVICES					
172 Salaries - Bus Drivers	1,369	1,591	8,636	8,700	9,037
175 Salaries - Other	45,322	49,128	49,290	51,000	51,577
TOTAL SALARIES (100)	46,691	50,719	57,926	59,700	60,614
220 Social Security	3,572	3,880	4,431	4,567	4,637
270 Industrial Insurance	124	135	177	180	185
TOTAL BENEFITS (200)	3,696	4,015	4,608	4,747	4,822
TOTAL SUPPORT SERVICES - STUDENT TRANSPORTATION	50,387	54,734	62,534	64,447	65,436
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	2,175,596	2,313,833	2,282,599	2,337,326	2,439,630

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
-----------------------------	-------------------	------------------------------	----------------------	------------------------------------	-------------------------------

SUMMARY -- 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE					
1000	Total Local	150,565	155,000	151,575	152,000
3000	Total State	1,384,845	1,337,811	1,255,316	1,232,818
4000	Total Federal	60,145	375,000	370,536	370,000
TOTAL REVENUES		1,595,555	1,867,811	1,777,427	1,754,818

EXPENDITURES BY OBJECT					
100	Salaries	1,586,200	1,658,748	1,692,099	1,785,898
200	Employee Benefits	471,867	502,183	497,053	531,439
300	Purchased Professional & Technical Services	47,020	56,600	34,534	39,080
400	Purchased Property Services	11,490	12,338	4,839	7,586
500	Other Purchased Services	2,226	4,825	2,188	4,775
600	Supplies and Materials	56,471	70,140	51,554	61,852
700	Property	0	9,000	0	9,000
800	Other Objects	322	0	331	0
TOTAL EXPENDITURES		2,175,596	2,313,833	2,282,599	2,439,630
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(580,041)	(446,022)	(505,172)	(684,812)
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		0	0	0	0
NET CHANGE IN FUND BALANCE		(580,041)	(446,022)	(505,172)	(684,812)
FUND BALANCE - BEGINNING (From Prior Year)		2,105,279	1,467,926	1,525,238	965,339
FUND BALANCE - ENDING		1,525,238	1,021,904	1,020,066	280,528

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
-----------------------------	-------------------	------------------------------	----------------------	------------------------------------	-------------------------------

26 TAX INCREMENT FINANCING FUND

REVENUES

1000 REVENUES FROM LOCAL SOURCES					
1114 Board Local Levy	278,915				
1190 Other Taxes	3,322,560	5,355,000	5,355,000	5,355,000	5,355,000
TOTAL REVENUES, LOCAL SOURCES	3,601,475	5,355,000	5,355,000	5,355,000	5,355,000
TOTAL REVENUES, 26 TAX INCREMENT FINANCING FUND	3,601,475	5,355,000	5,355,000	5,355,000	5,355,000

EXPENDITURES

890 Miscellaneous Expenditures (Community Services)	3,601,475	5,355,000	5,355,000	5,355,000	5,355,000
Total Other Objects (800)	3,601,475	5,355,000	5,355,000	5,355,000	5,355,000
TOTAL DEBT & MISCELLANEOUS	3,601,475	5,355,000	5,355,000	5,355,000	5,355,000
TOTAL EXPENDITURES, 26 TAX INCREMENT FINANCING FUND	3,601,475	5,355,000	5,355,000	5,355,000	5,355,000

SUMMARY -- 26 TAX INCREMENT FINANCING FUND

REVENUES BY SOURCE					
1000 Total Local	3,601,475	5,355,000	5,355,000	5,355,000	5,355,000
TOTAL REVENUES	3,601,475	5,355,000	5,355,000	5,355,000	5,355,000

EXPENDITURES BY OBJECT					
800 Other Objects	3,601,475	5,355,000	5,355,000	5,355,000	5,355,000
TOTAL EXPENDITURES	3,601,475	5,355,000	5,355,000	5,355,000	5,355,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	0	0	0	0	0
NET CHANGE IN FUND BALANCE	0	0	0	0	0
FUND BALANCE - BEGINNING (From Prior Year)	0	0	0	0	0
FUND BALANCE - ENDING	0	0	0	0	0

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
-----------------------------	-------------------	------------------------------	----------------------	------------------------------------	-------------------------------

31 DEBT SERVICE FUND

REVENUES

1000 REVENUES FROM LOCAL SOURCES					
1128 Property Taxes - Debt Service	4,616,317	4,709,420	4,709,420	4,709,420	4,707,896
1129 Property Taxes - Tax Sales and Redemptions	488,587	467,000	235,845	235,845	235,000
1178 Property Taxes - Fee-in-Lieu of Taxes	350,398	293,000	274,463	274,463	274,000
1500 Earnings on Investments	678,769	675,000	664,527	664,527	670,000
TOTAL REVENUES, LOCAL SOURCES	6,134,071	6,144,420	5,884,255	5,884,255	5,886,896
TOTAL REVENUES, 31 DEBT SERVICE FUND	6,134,071	6,144,420	5,884,255	5,884,255	5,886,896

EXPENDITURES

5000 DEBT SERVICE					
830 Interest	2,534,034	2,434,420	2,434,420	2,434,420	2,330,896
840 Redemption of Principal	2,173,000	2,275,000	2,275,000	2,275,000	2,377,000
845 Debt Issuance Costs on Refundings					
890 Miscellaneous Expenditures	3,592	3,600	3,600	3,600	3,600
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	4,710,626	4,713,020	4,713,020	4,713,020	4,711,496

SUMMARY -- 31 DEBT SERVICE FUND

REVENUES BY SOURCE					
1000 Total Local	6,134,071	6,144,420	5,884,255	5,884,255	5,886,896
TOTAL REVENUES	6,134,071	6,144,420	5,884,255	5,884,255	5,886,896

EXPENDITURES BY OBJECT					
800 Other Objects	4,710,626	4,713,020	4,713,020	4,713,020	4,711,496
TOTAL EXPENDITURES	4,710,626	4,713,020	4,713,020	4,713,020	4,711,496
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,423,445	1,431,400	1,171,235	1,171,235	1,175,400
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	0	0	0	0	0
NET CHANGE IN FUND BALANCE	1,423,445	1,431,400	1,171,235	1,171,235	1,175,400
FUND BALANCE - BEGINNING (From Prior Year)	12,567,582	14,004,197	13,991,027	13,991,027	15,162,262
FUND BALANCE - ENDING	13,991,027	15,435,597	15,162,262	15,162,262	16,337,662

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
-----------------------------	-------------------	------------------------------	----------------------	------------------------------------	-------------------------------

32 CAPITAL PROJECTS FUND

REVENUES

1000 REVENUES FROM LOCAL SOURCES					
1124 Property Taxes - Capital Local Levy	7,732,491	8,275,591	8,275,591	8,275,591	8,384,921
1125 Property Taxes - Tax Sales and Redemptions	818,400	130,000	410,882	410,882	400,000
1174 Property Taxes - Fee-in-Lieu of Taxes	586,929	490,000	471,219	471,219	470,000
1510 Earnings on Investments	2,929,853	1,783,000	2,124,294	2,124,294	1,334,000
1990 Other Revenues From Local Sources	230,229	230,000	15,900	15,900	16,000
TOTAL REVENUES, LOCAL SOURCES	12,297,902	10,908,591	11,297,886	11,297,886	10,604,921
3000 REVENUES FROM STATE SOURCES					
3700 Capital Outlay Foundation Formula	1,724,918	1,783,434	1,783,434	1,783,434	88,255
TOTAL REVENUES, STATE SOURCES	1,724,918	1,783,434	1,783,434	1,783,434	88,255
4000 REVENUES FROM FEDERAL SOURCES					
4000 Revenues from Federal Sources	210,525	200,000	213,183	213,183	127,750
TOTAL REVENUES, FEDERAL SOURCES	210,525	200,000	213,183	213,183	127,750
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	14,233,345	12,892,025	13,294,503	13,294,503	10,820,926

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
-----------------------------	-------------------	------------------------------	----------------------	------------------------------------	-------------------------------

32 CAPITAL PROJECTS FUND

EXPENDITURES

1000 INSTRUCTION					
340 Other Professional Services	7,517				
Total Purchased Professional Services (300)	7,517	0	0	0	0
431 Non-Tech Repairs and Maintenance			9,461	10,000	
Total Purchased Property Services (400)	0	0	9,461	10,000	0
650 Technology Supplies			714	800	
Total Supplies and Materials (600)	0	0	714	800	0
720 Buildings			5,755	5,800	
733 Furniture and Fixtures	216,708	500,000	243,001	250,000	230,000
734 Technology Related Hardware	1,475,259	1,550,000	727,199	750,000	1,000,000
736 Technology Software	4,998		1,995	2,000	
739 Other Equipment	459,754	430,000	355,169	430,000	1,000,000
Total Property (700)	2,156,719	2,480,000	1,333,120	1,437,800	2,230,000
TOTAL EXPENDITURES, INSTRUCTION (Function1000)	2,164,236	2,480,000	1,343,294	1,448,600	2,230,000

2000 SUPPORTING SERVICES					
2100 SUPPORT SERVICES - STUDENTS:					
734 Technology Related Hardware	1,320				
Total Property (700)	1,320	0	0	0	0
TOTAL SUPPORT SERVICES STUDENTS (2100)	1,320	0	0	0	0

2200 SUPPORT SERVICES - STAFF ASSISTANCE					
670 Software	22,042				
Total Supplies and Materials (600)	22,042	0	0	0	0
734 Technology Related Hardware			58,226	60,000	
Total Property (700)	0	0	58,226	60,000	0
TOTAL SUPPORT SERVICES - STAFF ASSISTANCE (2200)	22,042	0	58,226	60,000	0

2300 SUPPORT SERVICES - GENERAL DIST. ADMINISTRATION					
733 Furniture and Fixtures		100,000	28,212	30,000	100,000
734 Technology Related Hardware	6,339				
Total Property (700)	6,339	100,000	28,212	30,000	100,000
TOTAL GENERAL DISTRICT ADMINISTRATION (2300)	6,339	100,000	28,212	30,000	100,000

2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
650 Technology Supplies	4,020				
Total Supplies and Materials (600)	4,020	0	0	0	0
733 Furniture and Fixtures			198	200	
739 Other Equipment			27,593	30,000	
Total Property (700)	0	0	27,791	30,200	0
TOTAL SCHOOL ADMINISTRATION (2400)	4,020	0	27,791	30,200	0

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
-----------------------------	-------------------	------------------------------	----------------------	------------------------------------	-------------------------------

32 CAPITAL PROJECTS FUND

2500 SUPPORT SERVICES - CENTRAL SERVICES					
733 Furniture and Fixtures			6,017	6,500	
734 Technology Related Hardware			219,654	220,000	
739 Other Equipment	10,710				
Total Property (700)	10,710	0	225,671	226,500	0
TOTAL CENTRAL SERVICES (2500)	10,710	0	225,671	226,500	0

2600 OPERATION & MAINTENANCE OF PLANT					
431 Non-Tech Repairs & Maintenance	2,226,814	2,079,000	4,113,780	4,200,000	1,750,000
490 Other Purchased Property Services			125	125	
Total Purchased Property Services (400)	2,226,814	2,079,000	4,113,905	4,200,125	1,750,000
610 General Supplies	30,553		11,279	12,000	
Total Supplies & Materials (600)	30,553	0	11,279	12,000	0
733 Furniture and Fixtures	54,737				1,077,877
734 Technology Related Hardware	51,294		2,834	3,000	
739 Other Equipment	512,078	1,821,000	304,316	310,000	200,000
Total Property (700)	618,109	1,821,000	307,150	313,000	1,277,877
TOTAL OPERATION AND MAINTENANCE OF PLANT (2600)	2,875,476	3,900,000	4,432,335	4,525,125	3,027,877

2700 STUDENT TRANSPORTATION					
530 Communications (Telephone and Other)			5,762	5,800	
Total Other Purchases Services (500)	0	0	5,762	5,800	0
732 School Buses	834,484	928,204	928,204	928,204	351,960
734 Technology Related Hardware & Equipment	7,920				
739 Other Equipment	101,137		2,379	2,400	
Total Property (700)	943,541	928,204	930,583	930,604	351,960
TOTAL STUDENT TRANSPORTATION (2700)	943,541	928,204	936,345	936,404	351,960

3300 COMMUNITY SERVICES					
440 Rentals	138,000	139,000	139,000	139,000	140,000
Total Purchased Property Services (400)	138,000	139,000	139,000	139,000	140,000
TOTAL COMMUNITY SERVICES (3300)	138,000	139,000	139,000	139,000	140,000

4000 FACILITIES ACQUISITION AND CONSTRUCTION					
710 Land & Improvements	1,126,842				
739 Other Equipment	16,098		40,894	41,000	
Total Property (700)	1,142,940	0	40,894	41,000	0
TOTAL LAND ACQUISITION SERVICES (4100)	1,142,940	0	40,894	41,000	0

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
-----------------------------	-------------------	------------------------------	----------------------	------------------------------------	-------------------------------

32 CAPITAL PROJECTS FUND

4300 ARCHITECTURE & ENGINEERING SERVICES					
340 Other Professional Services	256,152	500,000			
Total Purchased Professional Services (300)	256,152	500,000	0	0	0
TOTAL ARCHITECTURE & ENGINEERING SERVICES (4300)	256,152	500,000	0	0	0

4500 BUILDING ACQUISITION & CONSTRUCTION SERVICES					
450 Construction Services	23,417,777	28,429,829	25,516,286	28,429,829	26,410,392
Total Purchased Property Services (400)	23,417,777	28,429,829	25,516,286	28,429,829	26,410,392
TOTAL FACILITIES ACQUISITION & CONSTRUCTION (4500)	23,417,777	28,429,829	25,516,286	28,429,829	26,410,392

4600 SITE IMPROVEMENT					
450 Construction Services	1,214,786	2,625,000			550,000
Total Purchased Property Services (400)	1,214,786	2,625,000	0	0	550,000
710 Land & Improvements	12,440				
Total Property (700)	12,440	0	0	0	0
TOTAL SITE IMPROVEMENT (4600)	1,227,226	2,625,000	0	0	550,000

4700 BUILDING IMPROVEMENT					
450 Construction Services	8,105				
Total Purchased Property Services (400)	8,105	0	0	0	0
733 Furniture and Fixtures	1,657				
Total Property (700)	1,657	0	0	0	0
TOTAL BUILDING IMPROVEMENT (4700)	9,762	0	0	0	0

5000 DEBT SERVICE					
730 Equipment	1,336,559	821,284	1,432,627	1,440,000	1,436,217
Total Property (700)	1,336,559	821,284	1,432,627	1,440,000	1,436,217
830 Interest	347,724	713,702	713,702	713,702	687,360
833 Bond Issuance & Related Costs	112,556		800	800	
840 Redemption of Principal	1,265,284	686,000	899,284	899,284	925,284
Total Debt Service & Miscellaneous (800)	1,725,564	1,399,702	1,613,786	1,613,786	1,612,644
TOTAL DEBT SERVICE (5000)	3,062,123	2,220,986	3,046,413	3,053,786	3,048,861
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	35,281,664	41,323,019	35,794,467	38,920,444	35,859,090
EXCESS (DEFICIENCY) OF REVENUES + (-) EXPEND	(21,048,319)	(28,430,994)	(22,499,964)	(25,625,941)	(25,038,164)

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
-----------------------------	-------------------	------------------------------	----------------------	------------------------------------	-------------------------------

32 CAPITAL PROJECTS FUND

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5110 Face Amount of Bonds Sold	19,638,000				
5200 Transfers In from Other Funds			6,000,000	6,000,000	
5300 Proceeds from Sale of Capital Assets	104,983		21,758	21,758	
5500 Capital Lease Proceeds	676,650	384,000	776,217	776,217	776,217
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	20,419,633	384,000	6,797,975	6,797,975	776,217

SUMMARY -- 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE					
1000 Total Local	12,297,902	10,908,591	11,297,886	11,297,886	10,604,921
3000 Total State	1,724,918	1,783,434	1,783,434	1,783,434	88,255
4000 Total Federal	210,525	200,000	213,183	213,183	127,750
TOTAL REVENUES	14,233,345	12,892,025	13,294,503	13,294,503	10,820,926

EXPENDITURES BY OBJECT					
300 Purchased Professional & Technical Services	263,669	500,000	0	0	0
400 Purchased Property Services	27,005,482	33,272,829	29,778,652	32,778,954	28,850,392
500 Other Purchased Services	0	0	5,762	5,800	0
600 Supplies and Materials	56,615	0	11,993	12,800	0
700 Property	6,230,334	6,150,488	4,384,275	4,509,104	5,396,054
800 Other Objects	1,725,564	1,399,702	1,613,786	1,613,786	1,612,644
TOTAL EXPENDITURES	35,281,664	41,323,019	35,794,467	38,920,444	35,859,090
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(21,048,319)	(28,430,994)	(22,499,964)	(25,625,941)	(25,038,164)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	20,419,633	384,000	6,797,975	6,797,975	776,217
NET CHANGE IN FUND BALANCE	(628,686)	(28,046,994)	(15,701,989)	(18,827,966)	(24,261,947)
FUND BALANCE - BEGINNING (From Prior Year)	49,679,392	42,222,184	49,050,706	49,050,706	30,222,740
FUND BALANCE - ENDING	49,050,706	14,175,190	33,348,717	30,222,740	5,960,793

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
-----------------------------	-------------------	------------------------------	----------------------	------------------------------------	-------------------------------

51 FOOD SERVICE FUND

REVENUES

1000 REVENUES FROM LOCAL SOURCES					
1510 Interest on Investments	169,800	150,000	166,210	166,210	167,000
1610 Sales to Students	1,130,045	1,131,000	1,073,402	1,073,402	1,075,000
1620 Sales to Adults	14,314	15,000	15,771	15,771	15,000
1690 Other Revenues From Local Sources	61,815	54,000	65,302	65,302	65,000
TOTAL REVENUES, LOCAL SOURCES	1,375,974	1,350,000	1,320,685	1,320,685	1,322,000
3000 REVENUES FROM STATE SOURCES					
3800 School Lunch	824,423	840,000	601,268	601,268	602,000
3810 Food Security Amendments			37,698	37,698	38,000
TOTAL REVENUES, STATE SOURCES	824,423	840,000	638,966	638,966	640,000
4000 REVENUES FROM FEDERAL SOURCES					
4560 Federal Child Nutrition Program	2,566,255				
4571 National School Lunch Program		405,000	412,452	412,452	412,000
4572 Natl School Lunch Prog - (Free & Reduced Meals)		1,689,000	1,749,742	1,749,742	1,750,000
4574 Federal School Breakfast Reimbursement		492,500	476,270	476,270	477,000
4970 USDA Commodities	266,455	300,000	300,000	300,000	300,000
TOTAL REVENUES, FEDERAL SOURCES	2,832,710	2,886,500	2,938,464	2,938,464	2,939,000
TOTAL REVENUES, 51 FOOD SERVICE FUND	5,033,107	5,076,500	4,898,115	4,898,115	4,901,000

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
-----------------------------	-------------------	------------------------------	----------------------	------------------------------------	-------------------------------

51 FOOD SERVICE FUND

EXPENDITURES

3100 FOOD SERVICES					
152 Salaries - Secretarial & Clerical Personnel	133,829	136,650	136,303	136,650	142,628
191 Salaries - Food Service Personnel	1,672,224	1,785,961	1,999,414	2,000,000	2,092,187
198 Salaries - Other Classified Personnel	146,265	138,148	149,065	150,000	155,982
TOTAL SALARIES (100)	1,952,318	2,060,760	2,284,783	2,286,650	2,390,797
210 Retirement	229,538	263,571	292,224	292,463	305,783
220 Social Security	145,035	157,725	174,786	174,929	182,896
240 Insurance (Health/Dental/Life)	278,347	313,751	331,294	331,564	353,599
270 Industrial Insurance	36,174	51,313	56,891	56,938	59,531
280 Unemployment Compensation		1,000			
290 Other Employee Benefits		19,210			
TOTAL BENEFITS (200)	689,094	806,569	855,194	855,893	901,809
320 Professional Educational Services					
340 Other Professional Services	53,816	56,228	55,117	55,200	57,960
Total Purchased Professional Services (300)	53,816	56,228	55,117	55,200	57,960
412 Disposal Service	441	500		500	500
431 Non-Tech Repairs & Maintenance	110,751	50,000	164,130	165,000	150,000
440 Rentals					
Total Purchased Property Services (400)	111,192	50,500	164,130	165,500	150,500
521 Property Insurance		550		550	550
530 Communication (Telephone & Other)	10,750	10,500		10,500	10,500
580 Travel/Per Diem	14,150	10,395	8,644	9,900	10,197
Total Other Purchases Services (500)	24,900	21,445	8,644	20,950	21,247
610 General Supplies	216,804	288,750	265,452	275,000	283,250
611 Building & Grounds Supplies			20,292	21,000	21,000
630 Food	2,213,934	2,541,000	2,236,085	2,300,000	2,303,168
670 Software	12,114	12,200	18,633	19,000	19,570
685 Repair Parts		3,000			
689 Miscellaneous		1,500			
Total Supplies & Materials (600)	2,442,852	2,846,450	2,540,462	2,615,000	2,626,988
733 Furniture		2,000	258,030	260,000	2,000
734 Technology Related Hardware		2,500	1,651	2,500	2,500
735 Non-Bus Vehicles		50,000			
739 Other Equipment	43,137	100,000	137,715	150,000	
Total Property (700)	43,137	154,500	397,396	412,500	4,500
800 Other Objects					
810 Dues and Fees			10,010	11,000	11,000
Total Other Objects (800)	0	0	10,010	11,000	11,000
TOTAL EXPENSES, 51 FOOD SERVICES FUND	5,317,309	5,996,451	6,315,736	6,422,693	6,164,800

IRON COUNTY SCHOOL DISTRICT	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 ESTIMATED	FY 2026 FINAL AMENDED BUDGET	FY 2027 ORIGINAL BUDGET
-----------------------------	-------------------	------------------------------	----------------------	------------------------------------	-------------------------------

51 FOOD SERVICE FUND

SUMMARY -- 51 FOOD SERVICE FUND

REVENUES BY SOURCE					
1000 Total Local	1,375,974	1,350,000	1,320,685	1,320,685	1,322,000
3000 Total State	824,423	840,000	638,966	638,966	640,000
4000 Total Federal	2,832,710	2,886,500	2,938,464	2,938,464	2,939,000
TOTAL REVENUES	5,033,107	5,076,500	4,898,115	4,898,115	4,901,000

EXPENDITURES BY OBJECT					
100 Salaries	1,952,318	2,060,760	2,284,783	2,286,650	2,390,797
200 Employee Benefits	689,094	806,569	855,194	855,893	901,809
300 Purchased Professional & Technical Services	53,816	56,228	55,117	55,200	57,960
400 Purchased Property Services	111,192	50,500	164,130	165,500	150,500
500 Other Purchased Services	24,900	21,445	8,644	20,950	21,247
600 Supplies and Materials	2,442,852	2,846,450	2,540,462	2,615,000	2,626,988
700 Property	43,137	154,500	397,396	412,500	4,500
800 Other Objects	0	0	10,010	11,000	11,000
TOTAL EXPENDITURES	5,317,309	5,996,451	6,315,736	6,422,693	6,164,800
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(284,202)	(919,951)	(1,417,621)	(1,524,578)	(1,263,800)
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(284,202)	(919,951)	(1,417,621)	(1,524,578)	(1,263,800)
FUND BALANCE - BEGINNING (From Prior Year)	3,861,488	2,622,503	3,577,286	3,577,286	2,052,708
FUND BALANCE - ENDING	3,577,286	1,702,552	2,159,665	2,052,708	788,908

FY2026-2027 Capital Budget by Project

Resources Available

2021 Bond Funds Remaining	\$ 3,412,779
2024 Lease Revenue Bond Funds Remaining	7,386,956
Capital Lease Proceeds - Vehicles	776,217
Estimated Carryover	19,428,805
Estimated FY25 Revenue	<u>10,820,926</u>
Total Available	<u>41,825,683</u>

FY25 Budgeted Expenditures (Projects)

One-time Projects - Previously Budgeted

2021 Bond Projects	3,412,779
2024 Lease Revenue Bond Projects	7,997,613
PHS Parking Lot	250,000
District Office Board Room & Furniture	100,000

One-time Projects - Newly Budgeted

Secondary School Flooring Replacement	300,000
Fiddlers Elementary Mound Removals	150,000
Three Peaks Preschool Driveway Extension	300,000
Auditorium Lighting at PHS, CHS, CVHS	1,077,877
New South Elementary	15,000,000

Ongoing Expenditures

Custodial & Maintenance Equipment	200,000
Miscellaneous (Operations and Maintenance)	650,000
Miscellaneous (Schools)	200,000
Seal Coat, Roofing, Carpet, Etc.	650,000
Technology Infrastructure	1,000,000
Fleet	1,436,217
Apple Lease	213,284
School Equipment	1,030,000
City Pool	140,000
Replacement of 2 School Busses	351,960
Lease Revenue Bond Payment	1,399,360
Estimated Expenditures	35,859,090
Remaining Resources	5,966,593
Less: Remaining Bond Funds	-
Remaining Capital Funds	<u><u>\$ 5,966,593</u></u>