



**Ionian Public Schools
2024-25 General Fund Appropriations Budget
June 24, 2024**

	Actual 2022-23	Original 2023-24	Amend #1 2023-2024	Final 2023-2024	Appropriations 2024-2025	Increase/ (Decrease)	
General Fund Revenue							
*Local	2,996,584	2,802,826	3,111,921	3,143,270	3,087,757	(55,513)	
State	31,536,679	30,662,690	32,668,352	32,863,566	31,212,840	(1,650,726)	
Federal	2,867,971	3,422,888	3,454,963	3,454,964	1,193,266	(2,261,698)	
Other	1,182,139	924,955	1,177,268	1,229,456	1,158,659	(70,797)	
Fund Modification	105,000	105,000	105,000	105,000	105,000	-	
Total General Fund Revenue	38,688,372	37,918,359	40,517,504	40,796,256	36,757,522	(4,038,734)	
General Fund Expenditures							
Function	Instruction						
1111	Elementary	7,788,392	7,729,187	7,554,072	7,579,363	7,559,914	(19,449)
1112	Middle School	3,899,801	3,946,803	4,093,017	4,000,335	3,801,321	(199,014)
1113	High School	4,635,408	4,510,088	4,600,650	4,548,109	4,618,774	70,665
1118	Pre School	130,514	132,835	155,181	157,898	464,982	307,084
1119	Summer School	-	-	60,995	60,995	108,014	47,019
1122	Special Education	3,276,469	3,525,557	3,467,374	3,457,427	3,898,733	441,306
1125	Compensatory Ed/Title I	929,849	998,661	1,151,530	1,136,986	988,372	(148,614)
1135	Occupational Training	-	350,925	-	-	-	-
Total Instruction	20,660,433	21,194,056	21,082,819	20,941,113	21,440,110	498,997	
	Support Services						
1211	Truancy/Absenteeism Services	37,667	38,175	38,175	39,175	38,175	(1,000)
1212	Guidance/Counseling	644,966	746,555	609,444	620,165	649,269	29,104
1213	Health Services/Nurses	60,818	61,985	61,985	61,875	61,985	110
1215	Speech	832,082	875,000	767,322	767,322	767,322	-
1216	Social Work Services	396,008	329,255	312,671	322,706	320,109	(2,597)
1218	Teacher Consultant	170,563	184,805	183,130	183,195	159,203	(23,993)
1219	Other Pupil Support Services	115,935	284,305	254,295	245,766	249,326	3,560
1221	Improvement of Instruction-Title IIA/31a	815,278	819,619	755,267	740,788	973,206	232,418
1222	Educational Media/Library	183,471	175,682	184,055	180,650	188,282	7,632
1225				1,355	1,335	-	(1,335)
1226	Supervision & Direction	527,990	535,358	576,476	576,341	651,732	75,391
1227	Academic Student Assessment	82,485	82,712	88,801	83,575	79,879	(3,696)
1231	Board of Education	72,177	75,810	88,175	82,972	88,175	5,203
1232	Executive Administration	478,644	460,453	501,905	516,687	518,392	1,705
1241	Office of the Principal/School Admin	2,315,845	2,220,043	2,241,046	2,251,980	2,356,256	104,276
1252	Fiscal Services	473,562	456,122	468,847	472,305	527,848	55,543
1259	Other Business Serv/Work Comp	48,981	48,981	48,981	22,975	48,981	26,006
1261	Operating Building Services	3,065,288	3,244,499	3,481,382	3,249,946	3,387,444	137,498
1266	Security Services	12,322	54,000	368,449	374,256	78,787	(295,469)
1271	Transportation	2,348,490	2,316,264	2,146,770	2,022,604	2,216,501	193,897
1283	Staff/Personnel Services	80,890	83,863	123,392	169,016	117,394	(51,622)
1284	Non-Instructional Technology	1,173,227	744,108	761,613	841,788	767,366	(74,422)
1285	Pupil Accounting	94,804	100,267	101,336	103,466	109,776	6,310
1293	Athletics	602,209	640,155	674,800	637,768	696,704	58,936
1311	Community Services	45,000	45,000	45,000	52,785	-	(52,785)
1321	Community Recreation				23,800		(23,800)
1331	Community Activities-Title I	47,699	47,017	29,089	27,584	30,130	2,546
1361	Welfare Activities - Title I	1,036	11,510	10,510	10,511	6,274	(4,237)
1371	Non-Public School-Title I	10,047	10,783	73,909	73,834	78,231	4,397
1456	Building Improvement Services	848,754	550,000	900,000	830,000	170,000	(660,000)
Total Support Services	15,586,240	15,242,326	15,898,180	15,587,170	15,336,747	(250,423)	
1511	Debt Service	351,921	317,605	328,700	331,870	328,700	(3,170)
1623	Transfer to Community Recreation Fund					75,000	75,000
1629	Transfer to Student Activity Fund				2,000	2,000	-
1641	Transfer to Capital Projects Fund	1,800,000	1,000,000	2,002,000	2,800,000	-	(2,800,000)
Total Debt Service and Transfers	2,151,921	1,317,605	2,330,700	3,133,870	405,700	(2,728,170)	
Total General Fund Expense	38,398,594	37,753,987	39,311,699	39,662,153	37,182,557	(2,479,596)	
Revenues Over/(Under) Expenditures	289,778	164,372	1,205,805	1,134,103	(425,035)	(1,559,138)	
Beginning Fund Balance (July 1)	7,528,026	7,817,804	7,817,804	7,817,804	8,951,907		
Ending Fund Balance (June 30)	7,817,804	7,982,176	9,023,609	8,951,907	8,526,872		

Fund Balance % of Total Expenditures 20.36% 21.14% 22.95% 22.57% 22.93%

*Millage Rate to be Levied on all Non-Homestead Property is 17.3980 Mills.



Ionia Public Schools
2024-25 Food Service Appropriations Budget
June 24, 2024

	Actual 2022-23	Original 2023-24	Amend #1 2023-2024	Final 2023-2024	Appropriations 2024-2025	Increase/ (Decrease)
Food Service Revenue						
Local	151,646	152,365	163,495	167,054	167,054	-
State	149,987	151,815	475,228	442,585	404,725	(37,860)
Federal	2,350,042	2,180,750	2,161,549	2,194,150	2,175,394	(18,756)
Other	-	-	-	-	-	-
Total Food Service Revenue	2,651,675	2,484,930	2,800,272	2,803,789	2,747,173	(56,616)
Food Service Expenditures						
Wages	527,869	552,246	612,273	603,285	658,684	55,399
Benefits	316,655	340,640	376,690	372,365	357,144	(15,221)
Food, Milk, Contract Service, Other	1,351,011	1,413,015	1,534,337	1,491,090	1,598,045	106,955
Capital Outlay	267,676	650,000	220,000	201,499	494,763	293,264
Fund Modification	105,000	105,000	105,000	105,000	105,000	-
Total Food Service Expense	2,568,210	3,060,901	2,848,300	2,773,239	3,213,636	440,397
Revenues Over/(Under) Expenditures	83,465	(575,971)	(48,028)	30,550	(466,463)	(497,013)
Beginning Fund Balance (July 1)	1,258,740	1,342,205	1,342,205	1,342,205	1,372,755	
Ending Fund Balance (June 30)	1,342,205	766,234	1,294,177	1,372,755	906,292	
Fund Balance % of Total Expenditures	52.26%	25.03%	45.44%	49.50%	28.20%	
Calculated Excess Fund Balance	575,361		418,077	515,508	0	



Ionian Public Schools
2024-25 Community Service Appropriations Budget
June 24, 2024

	Appropriations 2024-2025	Increase/ (Decrease)
<u>Community Service Fund Revenue</u>		
Memberships, Rentals and Classes	82,500	82,500
State Revenue (UAAL)	11,136	11,136
Transfer from General Fund	75,000	75,000
Total Community Service Fund Revenue	168,636	168,636
<u>Community Service Fund Expenditures</u>		
Wages	105,253	105,253
Benefits	51,983	51,983
Software, Supplies, and Fees	11,400	11,400
Total Community Service Fund Expenditures	168,636	168,636
Revenues Over/(Under) Expenditures	(0)	(0)
Beginning Fund Balance (July 1)	-	
Ending Fund Balance (June 30)	(0)	(0)



Ionia Public Schools
2024-25 Special Revenue Appropriations Budget
June 24, 2024

	Actual 2022-23	Original 2023-24	Amend #1 2023-2024	Final 2023-2024	Appropriations 2024-2025	Increase/ (Decrease)
Student/School Activity Fund Revenue						
Local Revenue	194,733	194,450		269,090	269,090	-
Total Student/School Activity Revenue	194,733	194,450		269,090	269,090	-
Student/School Activity Fund Expenditures						
Student/School Activity Expenditures	110,314	114,750		211,350	211,350	-
Total Student/School Activity Expenditures	110,314	114,750		211,350	211,350	-
Revenues Over/(Under) Expenditures	84,419	79,700		57,740	57,740	-
Beginning Fund Balance (July 1)	150,418	234,837		234,837	292,577	
Ending Fund Balance (June 30)	234,837	314,537		292,577	350,317	