IONIA PUBLIC SCHOOLS

Ionia Public Schools
2026-27 General Fund Appropriations Budget
June 15, 2026

		Actual 2024-25	Original 2025-26	Amend #1 2025-26	Final 2025-26	Appropriations 2026-27	Increase/ (Decrease)
	General Fund Revenue						
	*Local	3,456,918	3,369,209	3,363,932	3,460,705	3,584,515	123,810
	State	32,335,020	31,978,981	32,620,550	32,979,303	31,713,274	(1,266,029)
	Federal	1,496,822	1,240,535	1,656,234	1,700,701	1,296,821	(403,880)
	Other	1,507,666	1,242,785	1,611,588	1,702,065	1,611,588	(90,477)
	Fund Modification	142,306	125,000	126,000	150,000	160,000	10,000
	Total General Fund Revenue	38,938,732	37,956,510	39,378,304	39,992,774	38,366,198	(1,626,576)
	General Fund Expenditures						
Function	**Instruction**						
1111	Elementary	7,375,179	7,504,450	7,231,090	7,093,501	7,635,524	542,023
1112	Middle School	3,532,660	3,667,933	3,559,418	3,604,022	3,569,200	(34,822)
1113	High School	4,466,509	4,662,419	4,616,357	4,919,451	4,682,203	(237,248)
1118	Pre School	456,234	535,831	624,106	649,023	641,386	(7,637)
1119	Summer School	73,223	107,938	130,868	72,894	93,471	20,577
1122	Special Education	3,790,304	4,021,994	4,463,304	4,507,388	4,574,403	67,015
1125	Compensatory Ed/Title I	1,176,064	1,031,000	1,109,367	1,103,713	1,130,901	27,188
1135	Occupational Training	-	-	-	-	-	-
	Total Instruction	20,870,173	21,531,565	21,734,510	21,949,992	22,327,088	377,096
	Support Services						
1211	Truancy/Absenteeism Services	41,807	61,553	42,548	43,429	14,200	(29,229)
1212	Guidance/Counseling	687,341	921,419	768,785	775,388	804,510	29,122
1213	Health Services/Nurses	169,754	170,548	88,985	85,014	90,250	5,236
1215	Speech	737,290	767,322	763,322	763,322	763,322	-
1216	Social Work Services	293,559	232,043	340,523	344,259	351,596	7,337
1218	Teacher Consultant	214,419	225,914	235,414	239,655	244,394	4,739
1219	Other Pupil Support Services	160,371	205,495	177,691	175,781	176,557	776
1221	Improvement of Instruction-Title IIA/31a	1,077,663	1,195,100	1,335,733	1,381,095	1,248,332	(132,763)
1222	Educational Media/Library	174,637	194,019	198,643	180,485	183,478	2,993
1225	Instructional Related Technology	6,691	-	4,650	5,593	5,593	-
1226	Supervision & Direction	462,449	512,763	433,433	443,053	466,488	23,435
1227	Academic Student Assessment	82,820	109,577	91,745	85,458	92,572	7,114
1231	Board of Education	80,470	90,415	96,760	61,895	91,760	29,865
1232	Executive Administration	478,834	524,867	531,020	516,856	539,799	22,943
1241	Office of the Principal/School Admin	2,415,909	2,524,985	2,477,574	2,516,194	2,466,624	(49,570)
1252	Fiscal Services	547,308	581,116	617,721	606,820	630,085	23,265
1259	Other Business Serv/Work Comp	42,832	48,981	48,981	22,981	48,981	26,000
1261	Operating Building Services	3,295,354	3,687,523	3,711,772	3,625,661	3,836,612	210,951
1266	Security Services	70,828	82,393	134,572	129,174	146,720	17,546
1271	Transportation	2,255,356	2,280,349	2,277,075	2,170,178	2,432,795	262,617
1282	Communication Services	1,464	-	4,238	4,737	4,493	(244)
1283	Staff/Personnel Services	288,979	243,998	287,537	285,342	266,800	(18,542)
1284	Non-Instructional Technology	739,164	815,719	908,324	1,000,045	936,914	(63,131)
1285	Pupil Accounting	108,397	119,720	119,526	120,749	118,071	(2,678)
1293	Athletics	678,327	736,221	704,952	702,798	785,292	82,494
1311	Community Services	257	-	-	-	-	-
1321	Community Recreation	-	-	-	-	-	-
1331	Community Activities-Title I	17,991	29,025	25,661	31,904	31,681	(223)
1361	Welfare Activities - Title I	5,214	655	1,755	1,755	1,755	-
1371	Non-Public School-Title I	7,375	135	20,567	34,460	33,164	(1,296)
1445	Payments to Not for Profit Entities	-	-	19,200	19,200	-	(19,200)
1452	Site Improvement Services	-	-	49,571	52,177	-	(52,177)
1456	Building Improvement Services	72,393	170,000	-	108,981	316,247	207,266
1492	Adj Prior Period Revenue	1,492	-	-	-	-	-
	Total Support Services	15,216,745	16,531,855	16,518,278	16,534,439	17,129,085	594,646
1511	Debt Service	319,665	328,700	367,932	299,873	312,082	12,209
1623	Transfer to Community Service Fund	87,087	123,968	109,793	100,919	109,688	8,769
1629	Transfer to Student Activity Fund	-	-	-	-	-	-
1641	Transfer to Capital Projects Fund	1,900,000	-	1,500,000	1,800,000	-	(1,800,000)
	Total Debt Service and Transfers	2,306,752	452,668	1,977,725	2,200,792	421,770	(1,779,022)
	Total General Fund Expense	38,393,670	38,516,088	40,230,513	40,685,223	39,877,943	(807,280)
	Revenues Over/(Under) Expenditures	545,062	(559,578)	(852,209)	(692,449)	(1,511,745)	(819,296)
	Beginning Fund Balance (July 1)	9,255,801	9,800,863	9,800,863	9,800,863	9,108,414	
	Ending Fund Balance (June 30)	**9,800,863**	**9,241,285**	**8,948,654**	**9,108,414**	**7,596,669**	
	Fund Balance % of Total Expenditures	25.53%	23.99%	22.24%	22.39%	19.05%	

*Millage Rate to be Levied on all Non-Homestead Property is 17.7467 Mills.

IONIA PUBLIC SCHOOLS

Ionia Public Schools
2026-27 Food Service Appropriations Budget
June 15, 2026

	Actual 2024-25	Original 2025-26	Amend #1 2025-26	Final 2025-26	Appropriations 2026-27	Increase (Decrease)
Food Service Revenue						
Local	161,246	149,956	149,956	133,197	131,697	(1,500)
State	291,788	446,039	301,262	336,669	304,208	(32,461)
Federal	2,482,952	2,174,894	2,509,139	2,571,549	2,571,139	(410)
Other	(3)	-	-	-	-	-
Total Food Service Revenue	2,935,983	2,770,889	2,960,357	3,041,415	3,007,044	(34,371)
Food Service Expenditures						
Wages	678,716	697,702	728,205	721,299	720,968	(331)
Benefits	349,796	404,163	375,319	368,620	370,507	1,887
Food, Milk, Contract Service, Other	1,556,699	1,596,155	1,541,116	1,643,609	1,655,873	12,264
Capital Outlay	201,276	90,000	346,847	366,847	346,847	(20,000)
Fund Modification	125,000	125,000	125,000	150,000	160,000	10,000
Total Food Service Expense	2,911,487	2,913,020	3,116,487	3,250,375	3,254,195	3,820
Revenues Over/(Under) Expenditures	24,496	(142,131)	(156,130)	(208,960)	(247,151)	(38,191)
Beginning Fund Balance (July 1)	1,448,003	1,472,499	1,472,499	1,472,499	1,263,539	
Ending Fund Balance (June 30)	**1,472,499**	**1,330,368**	**1,316,369**	**1,263,539**	**1,016,388**	
Fund Balance % of Total Expenditures	50.58%	45.67%	42.24%	38.87%	31.23%	
Calculated Excess Fund Balance	*569,095*		*393,156*	*302,363*	-	

IONIA PUBLIC SCHOOLS

Ionia Public Schools
2026-27 Community Service Appropriations Budget
June 15, 2026

	Actual 2024-25	Original 2025-26	Amend #1 2025-26	Final 2025-26	Appropriations 2026-27	Increase (Decrease)
Community Service Revenue						
Bulldog Aquatics Local	81,859	68,900	87,121	88,121	82,721	(5,400)
Bulldog Kids Club Local	-	-	10,140	4,140	66,488	62,348
State Revenue (UAAL, ret, 32n Kids Club)	14,465	19,829	67,455	47,233	34,603	(12,630)
Transfer from General Fund	87,087	123,968	109,793	100,919	109,688	8,769
Total Community Service Revenue	183,411	212,697	274,509	240,413	293,500	53,087
Community Service Expenditures						
Operating Building Services	-	-	1,039	1,039	1,000	(39)
Staff/Personnel Services	-	-	200	200	-	(200)
Bulldog Kids Club Direction	-	-	6,141	5,623	15,339	9,716
Community Recreation	179,511	212,697	221,097	205,640	213,145	7,505
Custody and Care of Children	-	-	37,892	19,552	58,198	38,646
Debt Service	3,900	-	3,908	3,908	-	(3,908)
Transfer Kids Club to General Fund		-	1,000	-	-	-
Total Community Service Expense	183,411	212,697	271,277	235,962	287,682	51,720
Revenues Over/(Under) Expenditures	-	-	3,232	4,451	5,818	1,367
Beginning Fund Balance (July 1)	-	-	-	-	4,451	
Ending Fund Balance (June 30)	**-**	**-**	**3,232**	**4,451**	**10,269**	
Fund Balance % of Total Expenditures		0.00%	1.19%	1.89%	3.57%	

IONIA PUBLIC SCHOOLS

Ionia Public Schools
2026-27 Student/School Activity Final Budget
June 15, 2026

	Actual 2024-25	Original 2025-26	Final 2025-26	Appropriations 2026-27	Increase/ (Decrease)
Student/School Activity Fund Revenue					
Local Revenue	314,595	288,314	188,243	188,243	-
Fund Modification	-	-	-	-	-
Total Student/School Activity Revenue	314,595	288,314	188,243	188,243	-
Student/School Activity Fund Expenditures					
Student/School Activity Expenditures	269,140	259,474	225,474	225,474	-
Fund Modification	17,306	-	-		-
Total Student/School Activity Expenditures	286,446	259,474	225,474	225,474	-
Revenues Over/(Under) Expenditures	28,149	28,840	(37,231)	(37,231)	-
Beginning Fund Balance (July 1)	294,164	322,313	322,313	285,082	
Ending Fund Balance (June 30)	**322,313**	**351,153**	**285,082**	**247,851**	