



**CITY COUNCIL
WORK SESSION AGENDA
5:30 PM, Wednesday, May 7, 2025
IONIA CITY HALL - COUNCIL CHAMBERS**

CALL TO ORDER

ROLL CALL

I. Approval of Agenda

II. Public Comments – Section 3.02 of the City Council’s Rules of Order and Conduct for City Council Meetings provides opportunity for the public to address Council during the Public Comment section identified on the agenda. Your opportunity to speak occurs after you have been recognized by the Mayor. When addressing Council please state your name and address. Comments are limited to 5 minutes unless additional time (up to 10 minutes) is granted by the Mayor.

III. FY2025-2026 City Budget Work Session

1. *Presentation* – Proposed FY2025-2026 City Budget
2. *Action Required* – Schedule Public Hearing - FY2025-2026 City Budget

IV. Adjournment

*City Council
FY 25-26 Budget Work
Session*



Introduction

- Accounting, budgeting & auditing requirements for MI municipalities — dictated by PA 2 of 11968, as amended
 - Defines established accounting, budgeting, and auditing procedures — assures resources are used as approved by city council
- The City accounts for public resources on a “fund basis” i.e., General Fund, Major Streets Fund, Water Department
- No expenditure of public monies can be made without an appropriations act (budget resolution) approved by Council
- City Charter — Sections 5.02 — 5.09 requires the city manager prepare the annual City budget to “provide a complete financial plan of all City funds and activities for the ensuing fiscal year...”

Budget Adoption Timetable

Feb. 3

Department Heads receive budget worksheets

Mar. 3

Department Heads prepare and submit budget requests

Apr. 7

Recommended budget prepared by Finance and City Manager

May 7

Council Budget Work Session and recommended budget presentation

June 4

Council conducts public hearing to consider FY25-26 budget adoption

July 1

New fiscal year begins

FY 2026 Budget

21 Budgeted Funds

1 General

9 Special Revenue

3 Capital Projects

4 Enterprise

1 Internal Service

2 Component Units

1 Joint Venture (IRUA)

Budget Comparison FY26 vs FY25

\$23,930,570 — FY26

\$24,691,286 — FY25

(\$ 760,716) -3.1%

	24-25 Amended Budget	25-26 Recommended
Fund 101 - GENERAL:	7,977,850	7,948,070
Fund 202 - MAJOR STREETS:	1,203,500	941,500
Fund 203 - LOCAL STREETS:	557,000	702,000
Fund 205 - PUBLIC SAFETY VEHICLE FUND:	0	0
Fund 228 - SOLID WASTE FUND:	733,600	761,350
Fund 239 - PARKS - FACILITIES IMPROVEMENTS:	1,242,000	1,036,000
Fund 247 - BROWNFIELD DEVELOPMENT:	20,000	10,000
Fund 248 - DOWNTOWN DEVELOPMENT OPERATING:	388,100	345,230
Fund 249 - RECREATION DEPARTMENT:	523,100	554,613
Fund 250 - THEATRE FUND:	358,750	481,850
Fund 265 - DRUG FORFEITURE:	2,150	2,500
Fund 266 - PUBLIC SAFETY DONATIONS:	5,000	5,000
Fund 284 - OPIOID SETTLEMENT FUND:	10,000	1,000
Fund 412 - ENVIRONMENTAL RESPONSE:	40,000	25,000
Fund 420 - CAPITAL IMPROVEMENT PROJECTS:	495,000	0
Fund 588 - DIAL-A-RIDE:	1,708,254	2,148,499
Fund 590 - SEWER DEPT.:	3,674,922	3,420,941
Fund 591 - WATER DEPT.:	2,973,360	2,756,017
Fund 598 - IONIA REGIONAL UTILITIES AUTHORITY:	2,165,000	2,228,000
Fund 661 - CENTRAL GARAGE:	613,700	563,000
Grand Totals	24,691,286	23,930,570

General Fund — Budget Highlights

General Fund	FY25	FY26	Difference	% Change
Revenues	\$7,432,000	\$7,570,000	\$138,000	1.9%
Expenses	\$7,977,850	\$7,948,070	(\$29,780)	-0.3%
Difference	(\$545,850)	(\$378,070)		

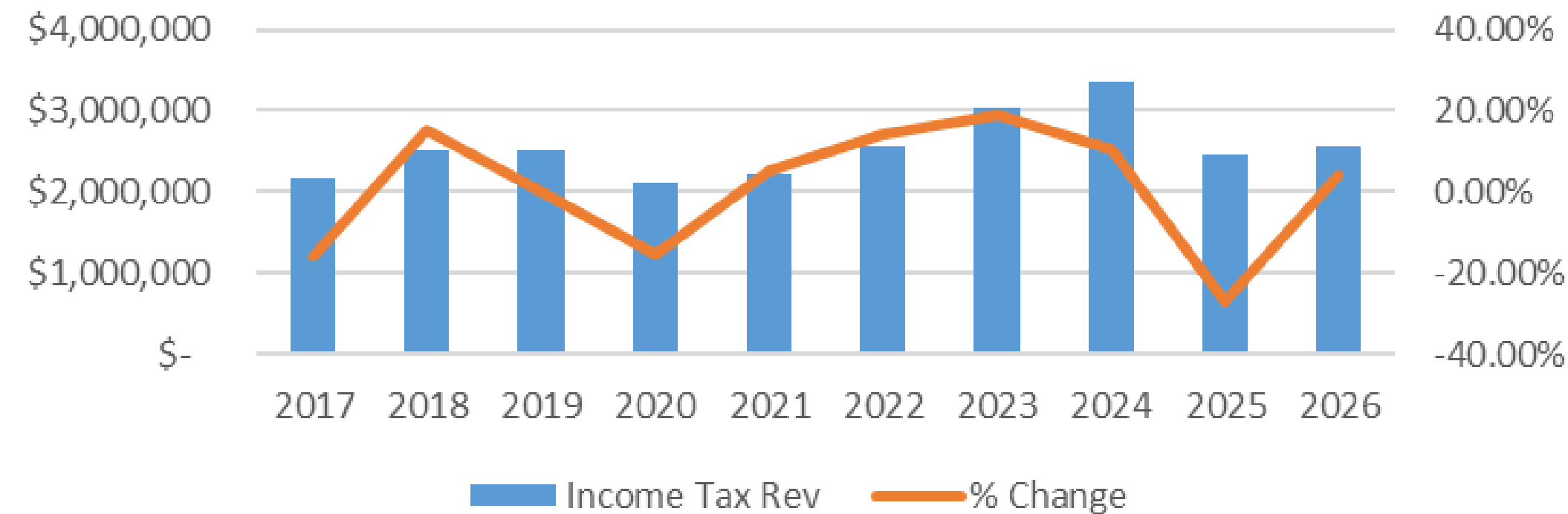
- GF proposed as a balanced budget with a planned \$378,070 fund balance expenditure; no service level reductions
- Anticipate flat expenditures in FY26 vs. prior year — due to reduced capital project spending
- Revenue forecasts remain conservative due to cycling associated with income tax, as well as concerns regarding federal tariff policy & potential impacts on local economy

General Fund — Revenue Highlights

- Fire Services Grant — est. at \$1,800,000; paid by State due to large amount of property tax exempt property; down \$100,000 (2%) from prior year due to building demolition & depreciation
- Income Tax Revenue — estimated at \$2,550,000; up just \$100,000 over prior year due to potential economic slow down
- Property Taxes & SRS — Property taxes — 5.38% increase; SRS — 0% increase based on conservative budgeting and continued uncertainty around SRS
- Unassigned Fund Balance — Expected to exceed Council policy of 17% minimum (est. 20% compared to FY26 budgeted expenses)

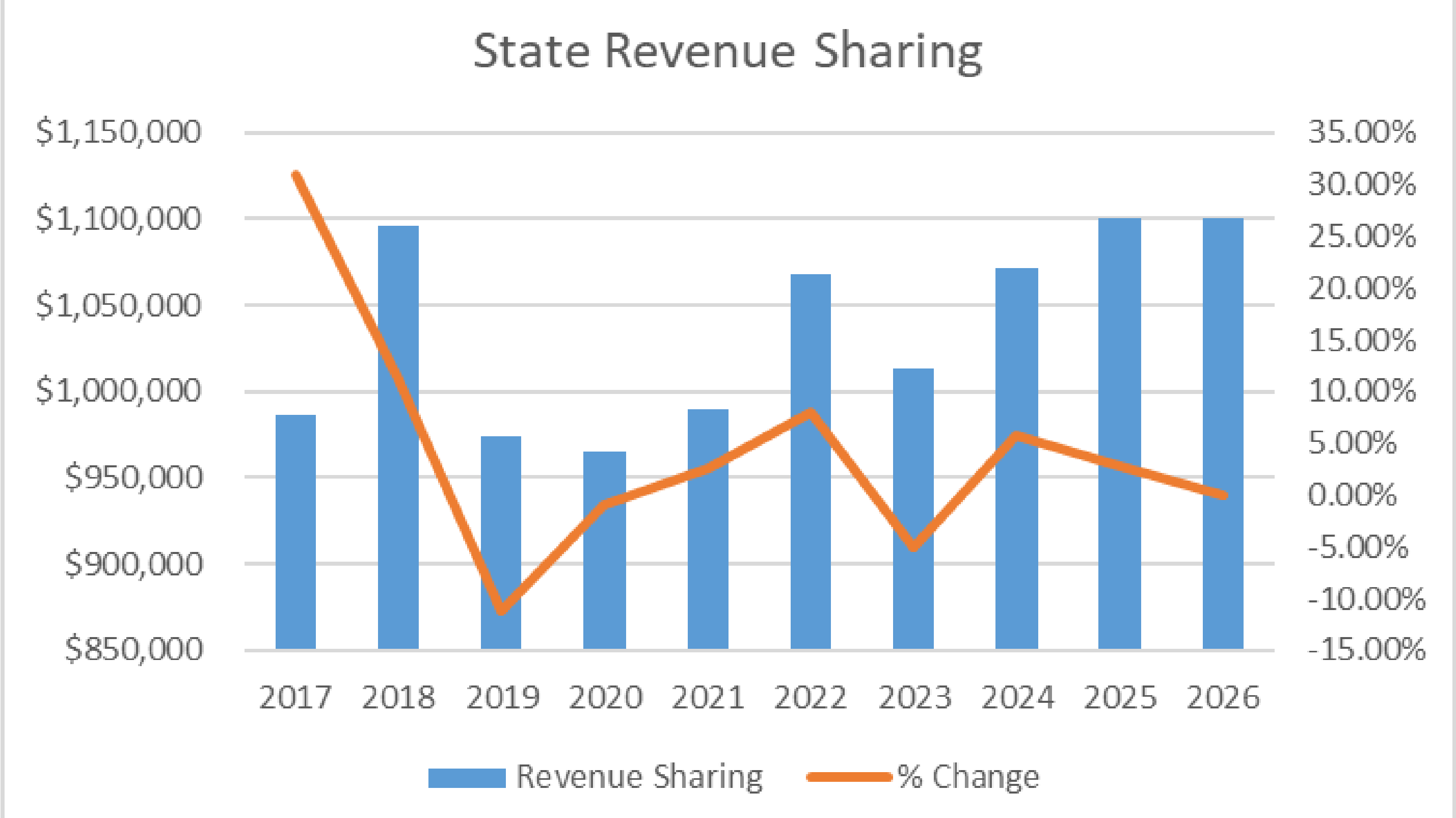
Income Tax Trend

GF Income Tax Revenue & Annual % Change

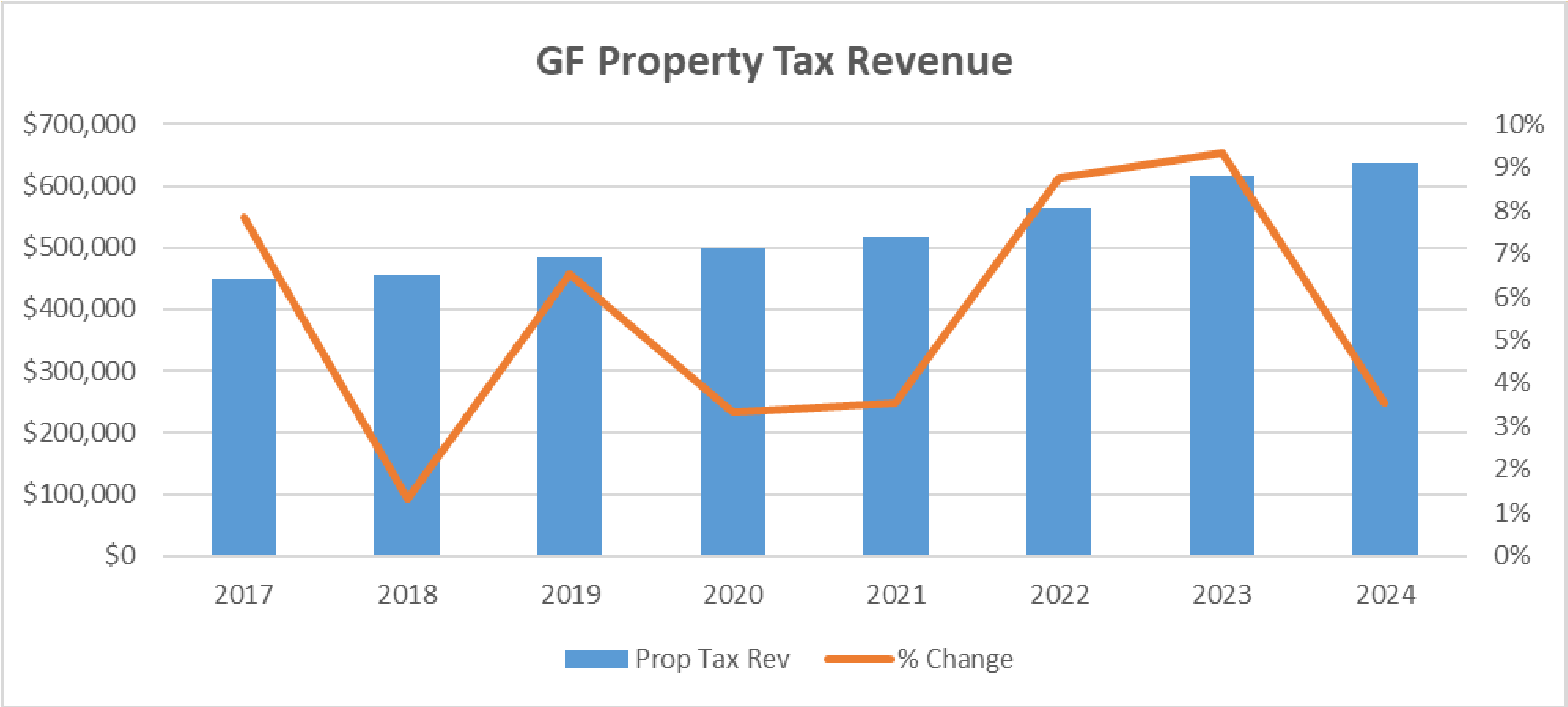


- Income tax revenue sensitive to local economic conditions
- Estimated revenue for FY25 = \$2,550,000
- Minor growth expected in FY26 — estimated at 4%; \$100,000 increase due to cyclical nature of tax remittance by large payors

General Fund — State Revenue Sharing



General Fund — City Property Tax Revenue (excludes LCSA)



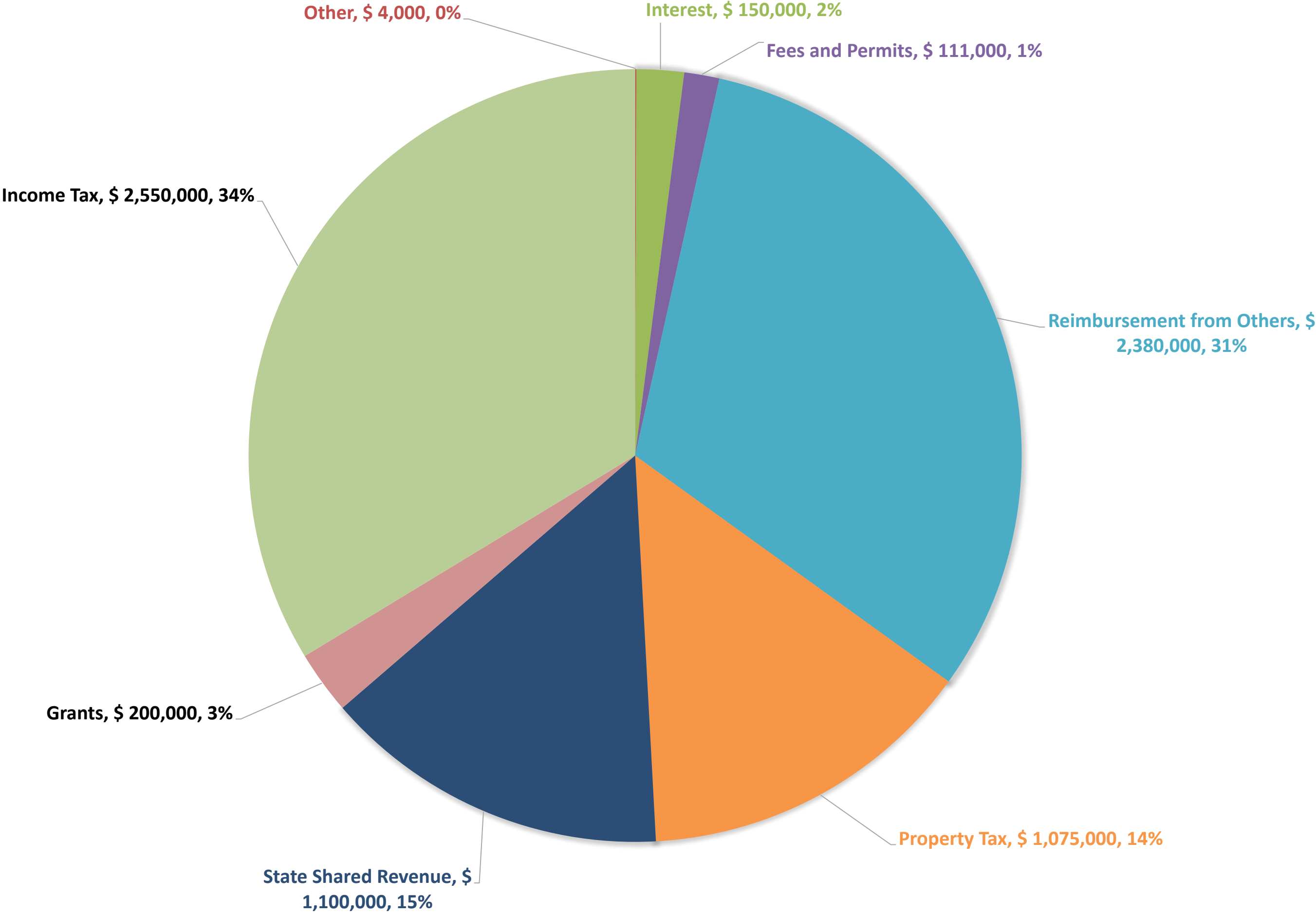
FY25 Millage Rate - holding steady & lowest since FY2010

General Fund	Operating	3.00 mills
General Fund	Theatre	1.00 mill
General Fund	Parks Facilities	2.00 mills
Public Safety	Apparatus	1.15 mills
Solid Waste	Disposal	1 mill
Env. Response	Landfill Operating	0.1008 mills
Dial-A-Ride	Public Transit	0.7233 mills

Total 8.9741 mills

GENERAL FUND REVENUES

2025-2026: \$7,620,000



General Fund: Expenditure Highlights

Contributions to other funds total \$930,000 for FY 26, including:

- | | |
|-------------------------------------|-----------|
| • Public Safety Apparatus Fund | \$160,000 |
| • Parks Facilities Improvement Fund | \$100,000 |
| • DDA Fund for Theatre improvements | \$185,000 |
| • DDA Fund for Operations | \$ 85,000 |
| • Parks and Recreation Fund | \$400,000 |

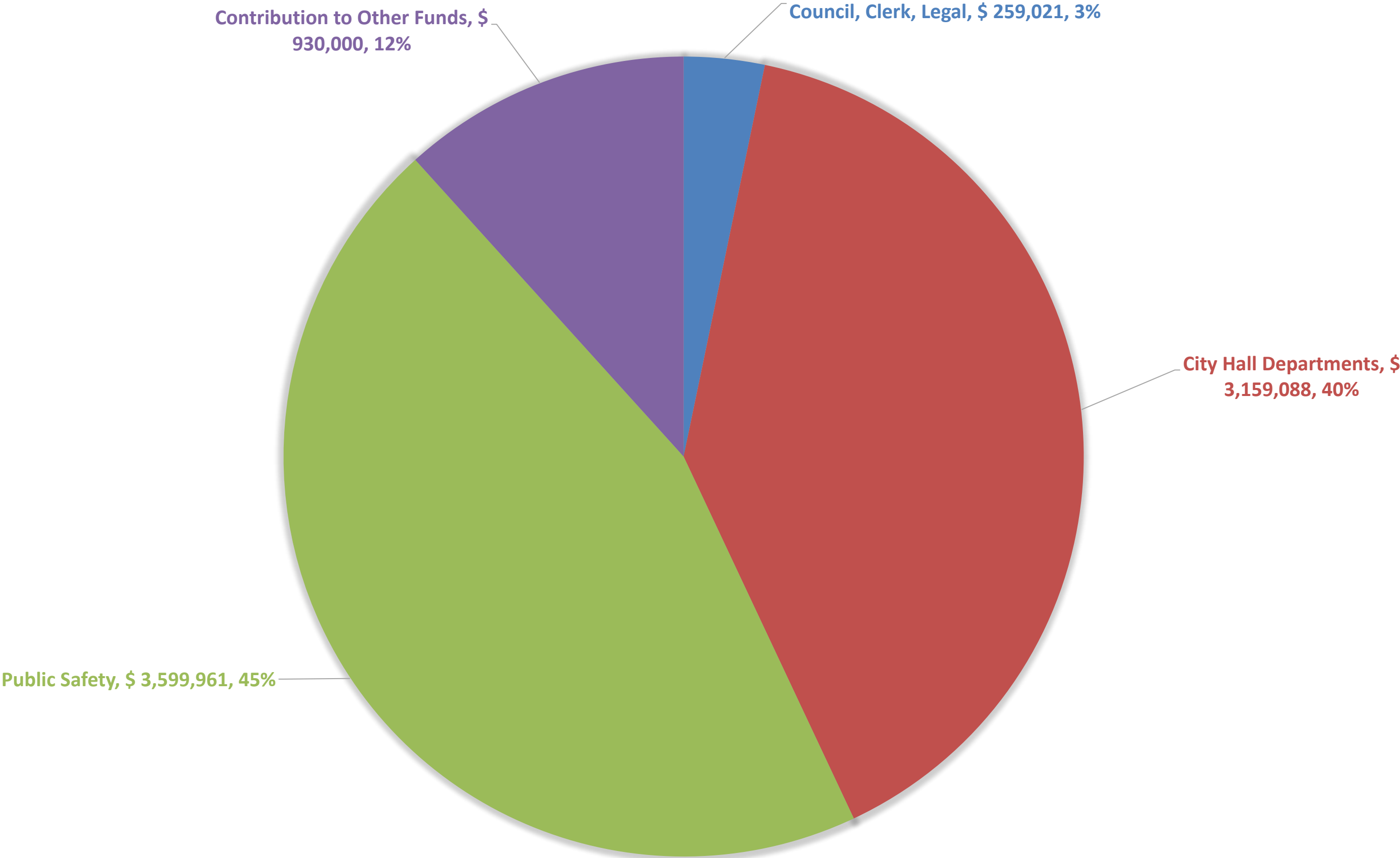
Contributions to other Funds — decreased by \$170,000 compared to amended FY24-25 (from \$1,100,000 to \$930,000) due to reallocation of 1 mill from Solid Waste to Parks Facilities Improvement Fund.

General Fund: Expenditure Highlights

- Buildings & Grounds — budget decreased from \$779,700 to \$356,700 to reflect creation of Economic Development department for Deerfield/Riverside engineering project of \$250,000
- MERS UAL — Continuing extra annual pension payment of \$500,000 to maintain funding above 60% of UAL
- Most other expenditures line items remain the same as FY 25, with minor adjustment for inflation to continue operation and delivery of major City Services.

GENERAL FUND EXPENDITURES

2025-2026: \$7,948,070

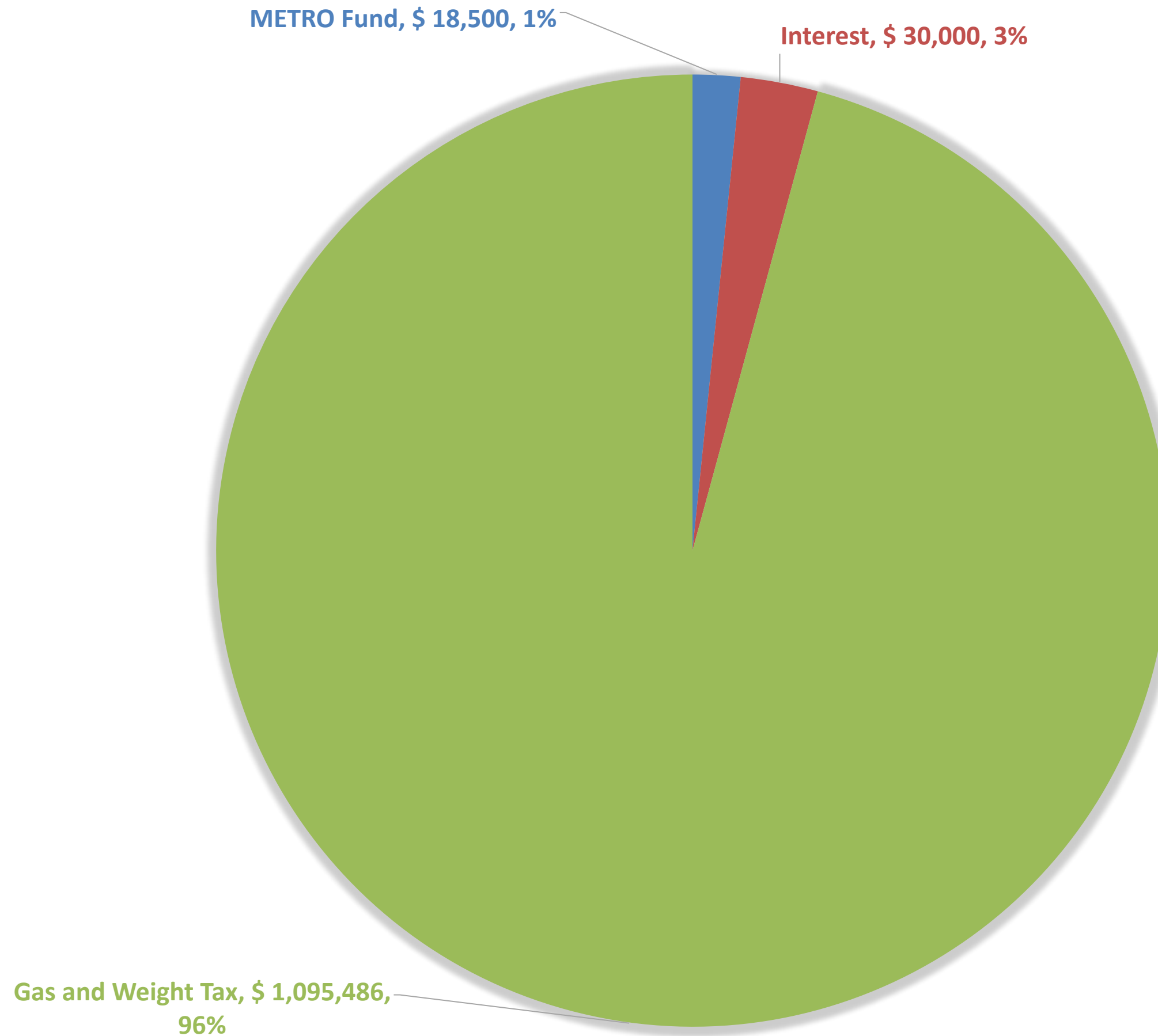


Major Street Fund: Revenue Highlights

- Major Streets — 8.66 miles (33%) of the City's overall street system total (26.51)
- Gas & Weight Tax — Largest revenue source; distributed via Act 51 formula
 - Est. at \$1,143,986, up by \$14,986 (1.3%) over amended FY25 budget
- Transfer to Local Streets — \$150,000 transfer planned to assist local street improvement projects
- Balanced Budget — Revenues expected to exceed expenses by \$202,486; intentionally growing fund balance for future street projects

MAJOR STREETS REVENUES

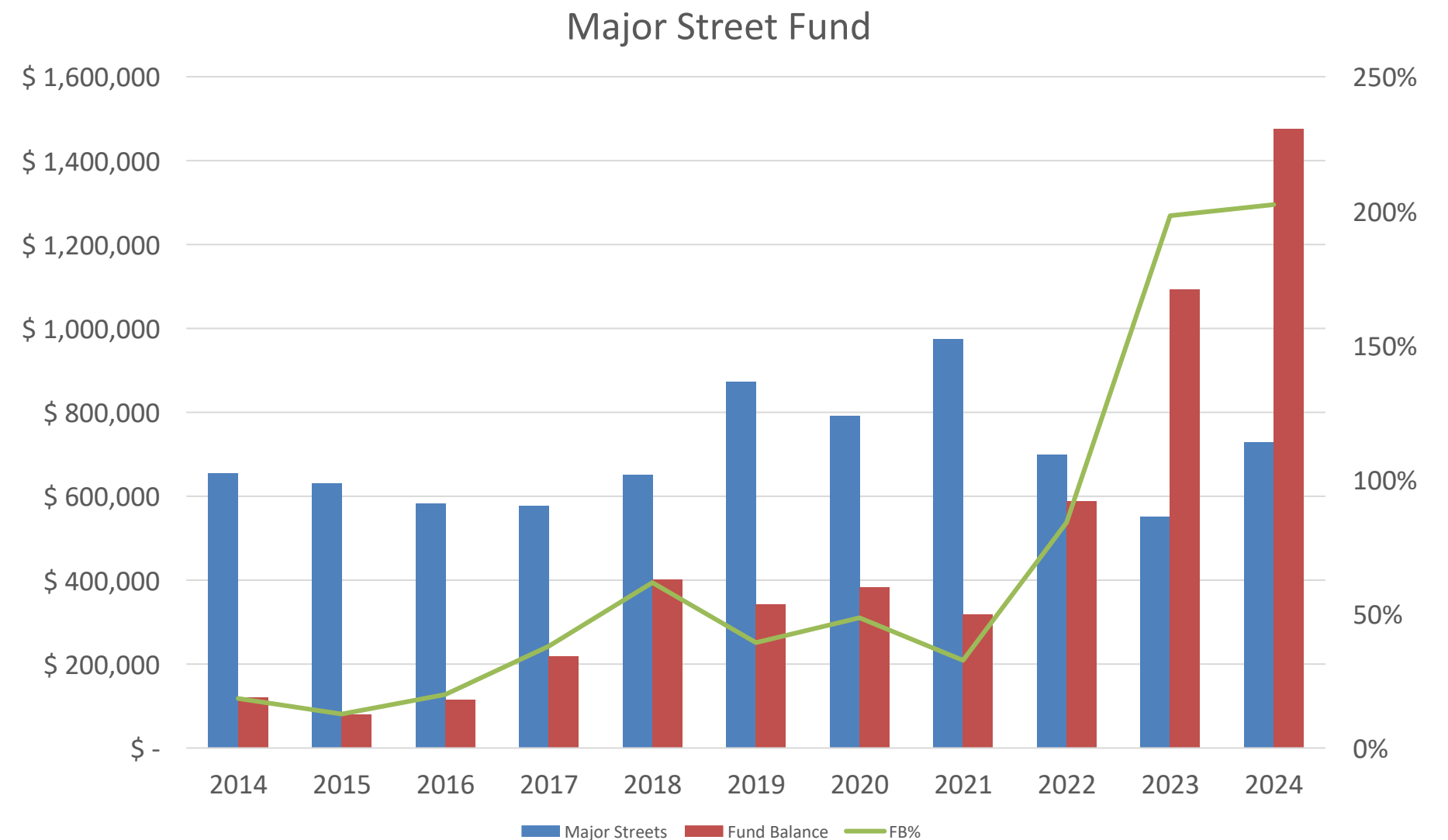
2025-2026: \$1,143,986



Major Street Fund: Expenditure Highlights

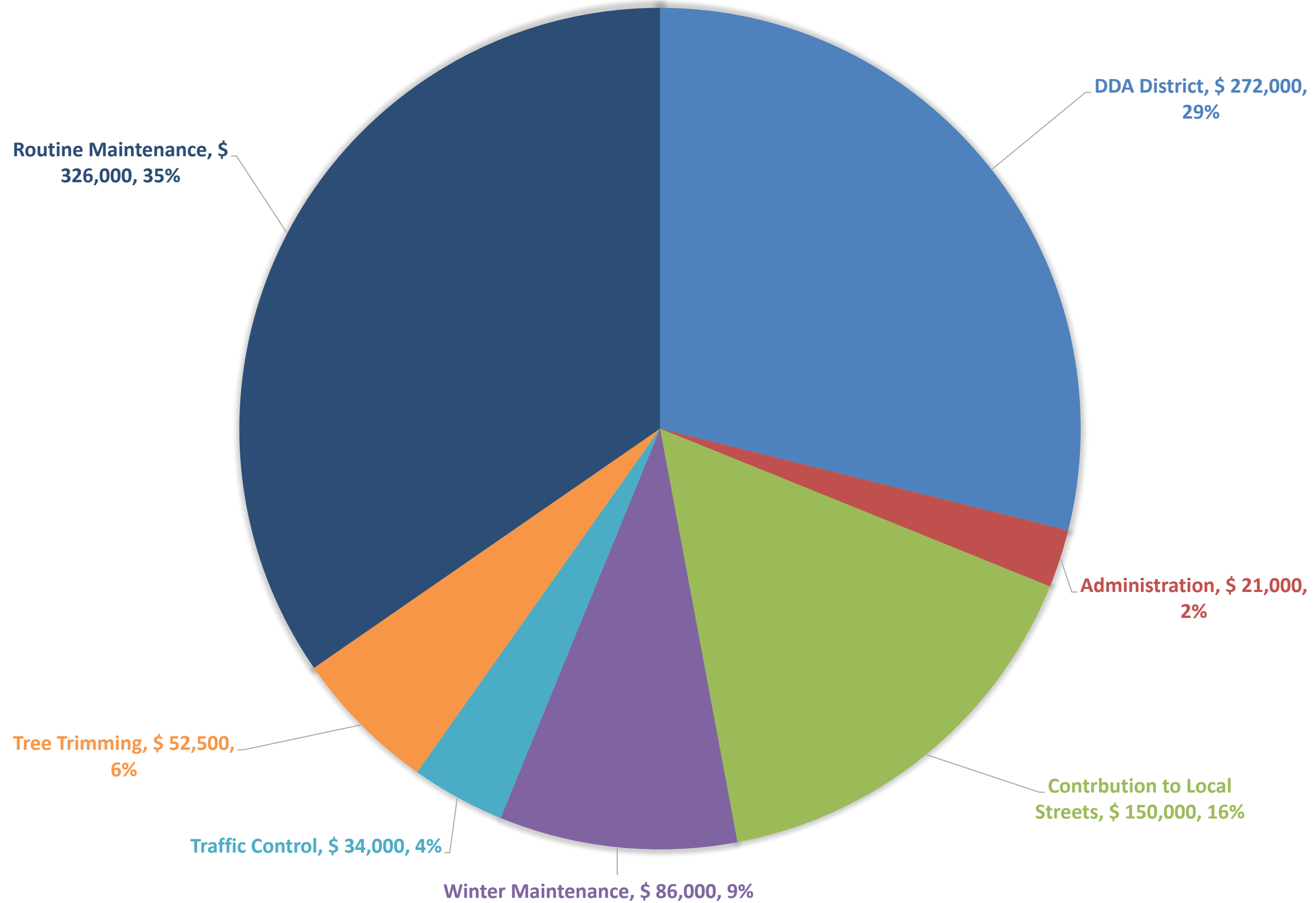
- Maintenance/Operations — Line items remain consistent with prior year levels except reduced transfer to Local Street Fund
- Major Street Improvements — Mill & fill of Summit Street (0.168 miles)

Fund balance at \$1,476,370 after FY24; targeted for future street projects



MAJOR STREETS EXPENDITURES

2025-2026: \$941,500

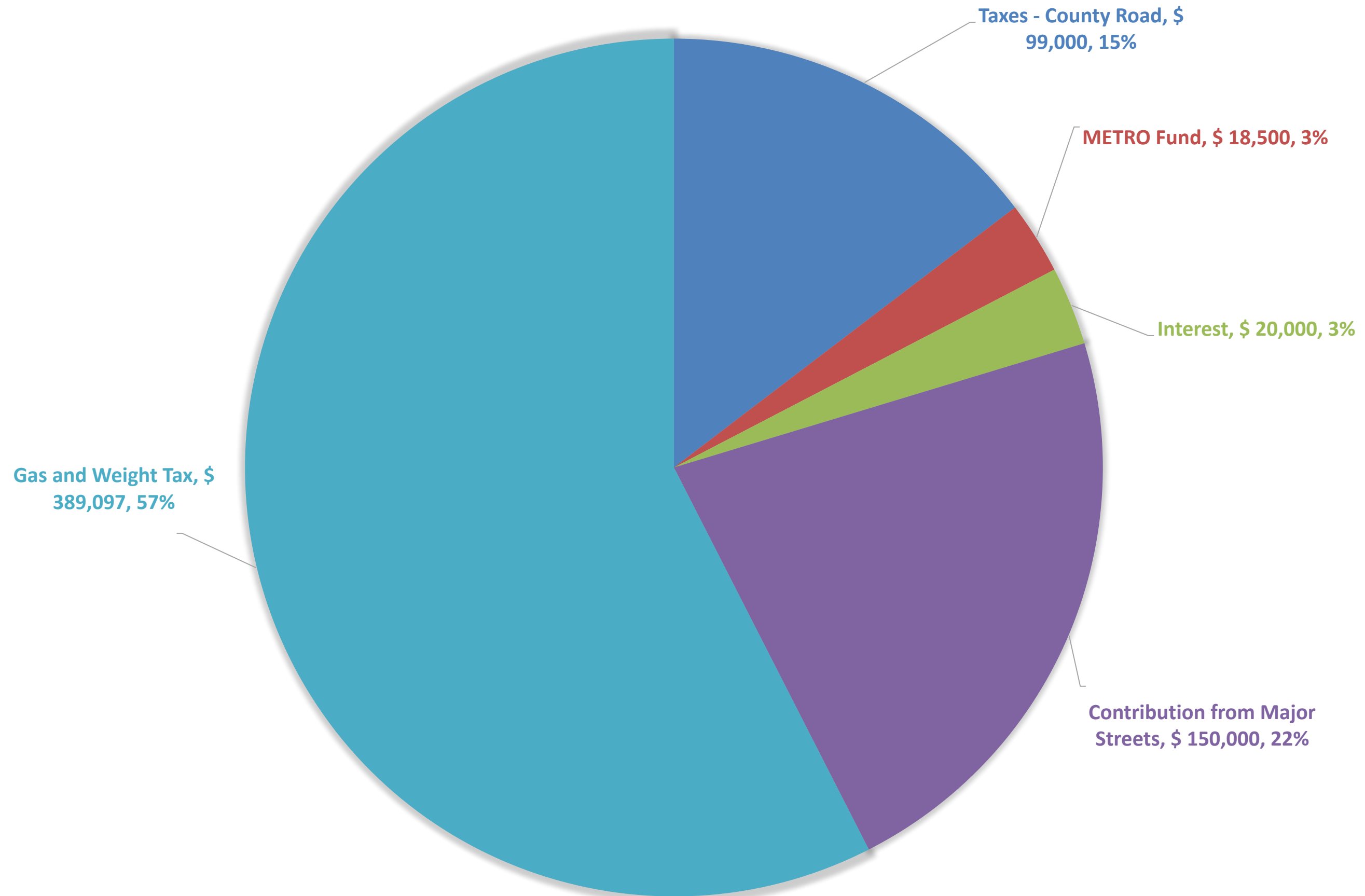


Local Street Fund: Revenue Highlights

- Local Streets — 17.85 miles (67%) of the City's overall street system total (26.51 miles)
- Gas & Weight Tax — Largest revenue source; distributed via Act 51 formula - \$389,097 anticipated
- Other Revenues
 - County road millage = \$99,000
 - METRO Act payment = \$18,500
- Total revenues
 - FY25 \$717,100; FY26 \$676,597
 - Decrease of \$40,503 (decreased contribution from Major Streets from \$200,000 to \$150,000)

LOCAL STREETS REVENUES

2025-2026: \$676,597



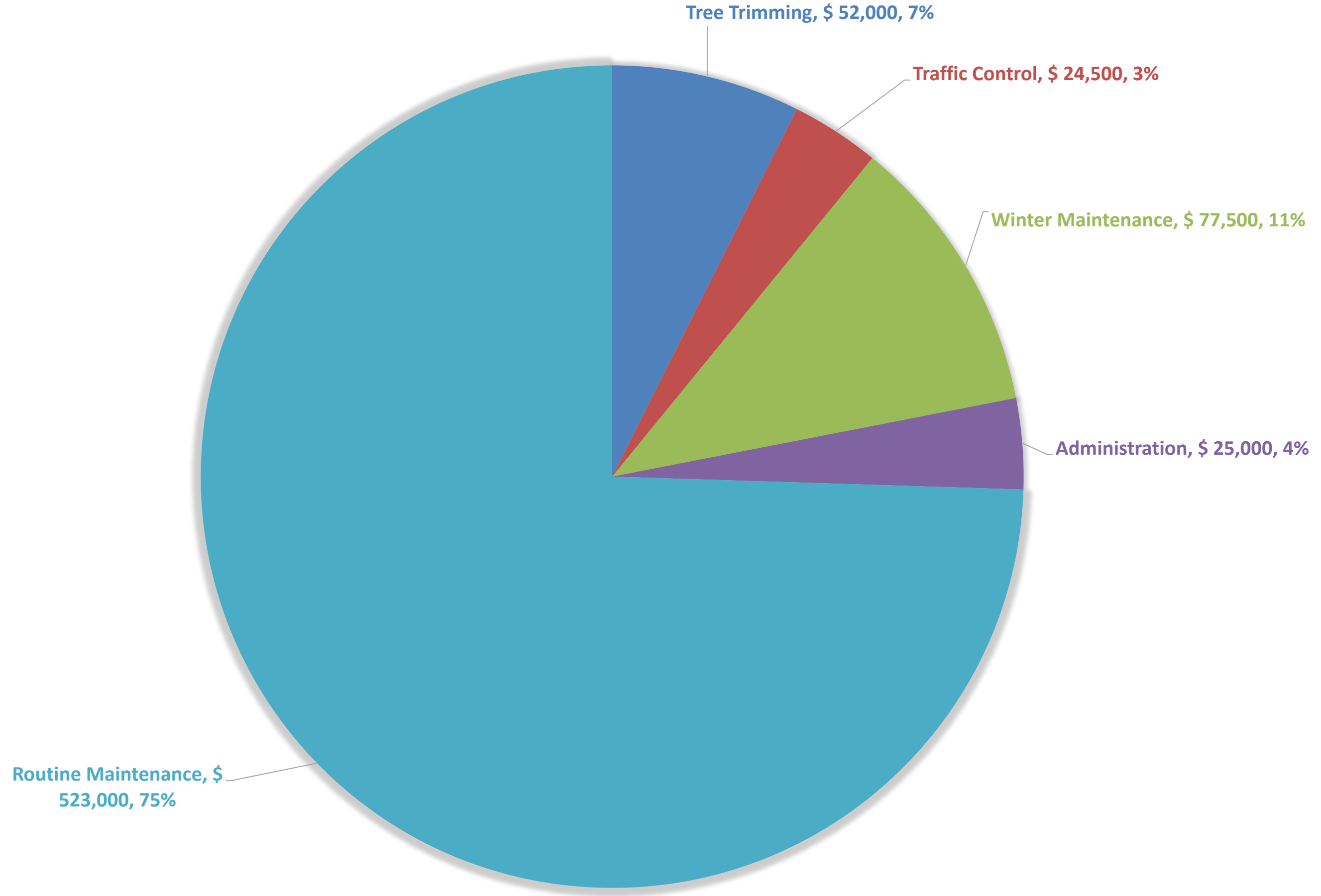
Local Street Fund: Expenditure Highlights

- Balanced Budget — Revenues expected to fall short of expenditures by \$25,403, due to street paving projects
- Street Paving — Mill & fill of Union St. (0.247 miles), Lytle St. (0.138 miles), and Kimball Alley (0.123 miles)
- Total expenses
 - FY25 \$557,000; FY26 \$702,000
 - Increase of \$145,000
 - Expected YE fund balance - \$1,079,000(= 1.83 miles)

**Cost to resurface 1 mile (2025)
= \$590,022**

LOCAL STREETS EXPENDITURES

2025-2026: \$702,000

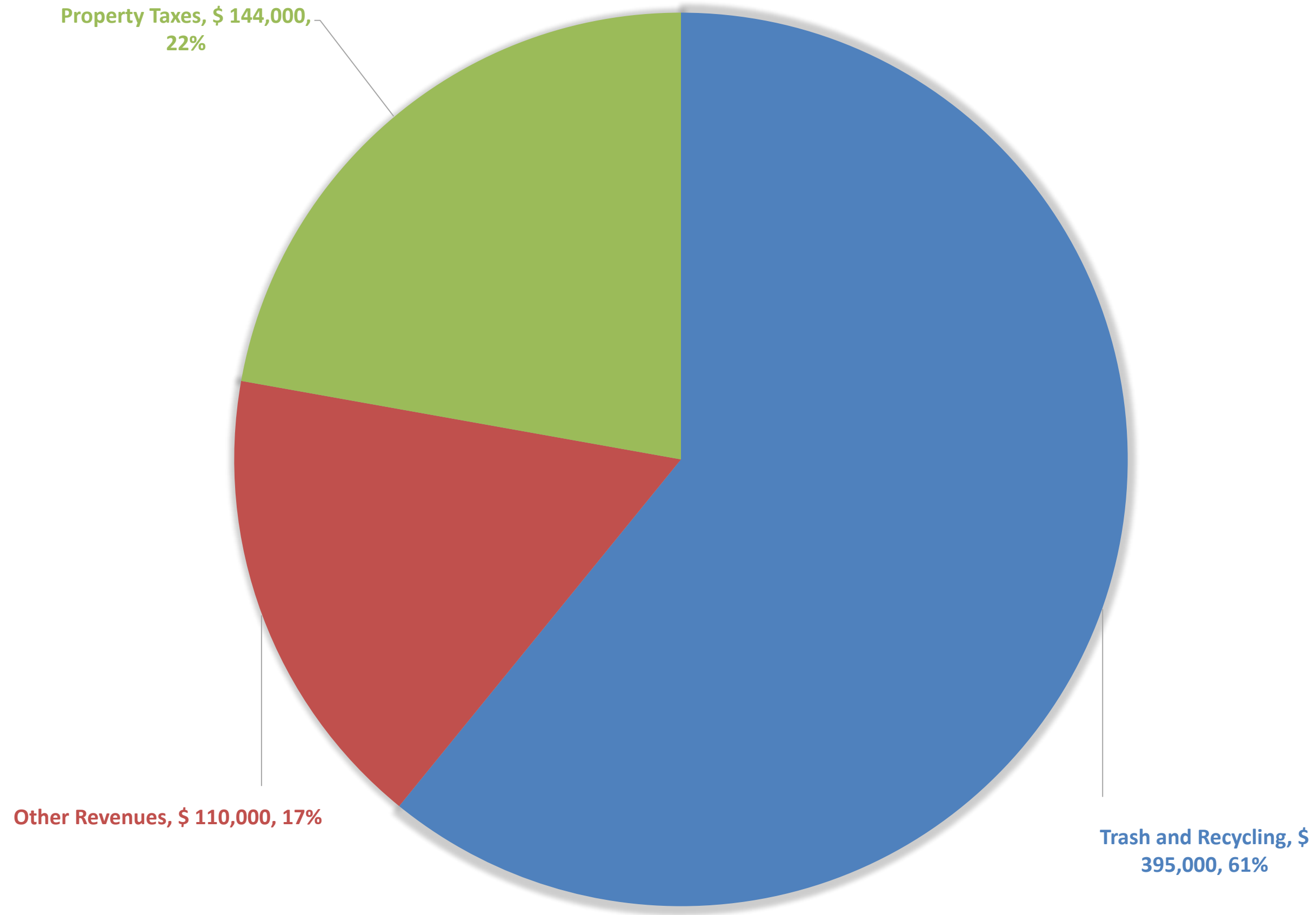


Solid Waste Fund: Revenue Highlights

- Largest Revenue Source — collection fees at \$395,000.
- Collection Fees — quarterly rates — increasing overall by 2.4% due to CPI increase per contract; FY25-26 rates will be as follows:
 - Bag Tags — \$4.25 per tag (+\$0.10)
 - 90 gallon container — \$30.90/quarter (+\$0.60)
 - Curbside Recycling — \$13.50/quarter (+\$0.60)
- Solid Waste Millage — 1.00 mills = \$144,000 property taxes; (+ LSCA = \$77,000)

SOLID WASTE REVENUES

2025-2026: \$649,000



Solid Waste Fund: Expenditure Highlights

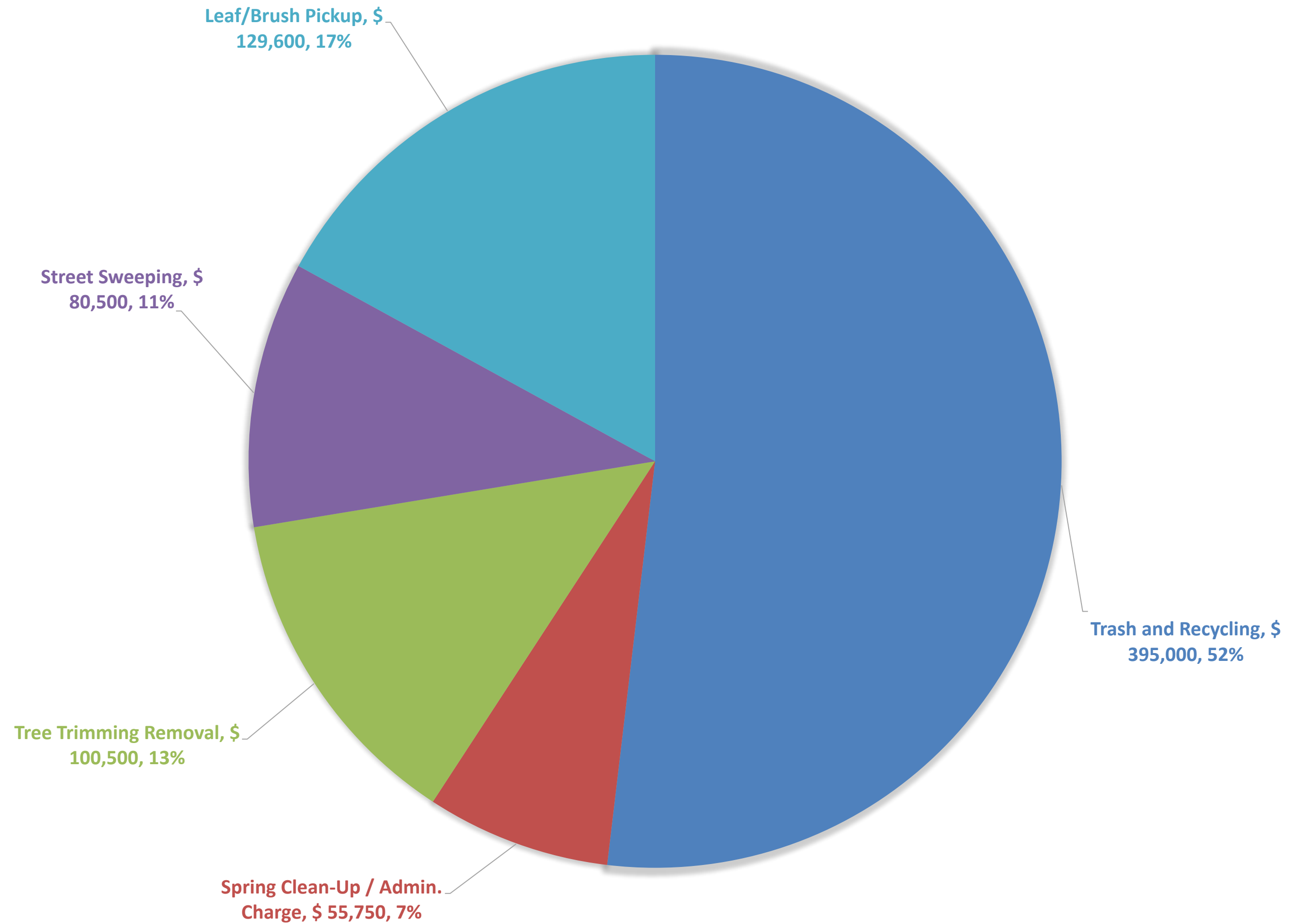
- Collection Programs:
 - Contracted refuse and recycling pick-up
 - Spring and fall “Dump your Junk”
 - Spring and fall brush pick-up
 - Street tree trimming (+cost shift from Local Streets 2 yrs ago)
 - Fall leaf pick-up (bagged leaves only)
 - Street sweeping

Budget: \$649,000 — Revenues
 761,350 — Expenditures
 (\$112,350)

- FY25 year-end fund balance projected at \$600,525 (79%).

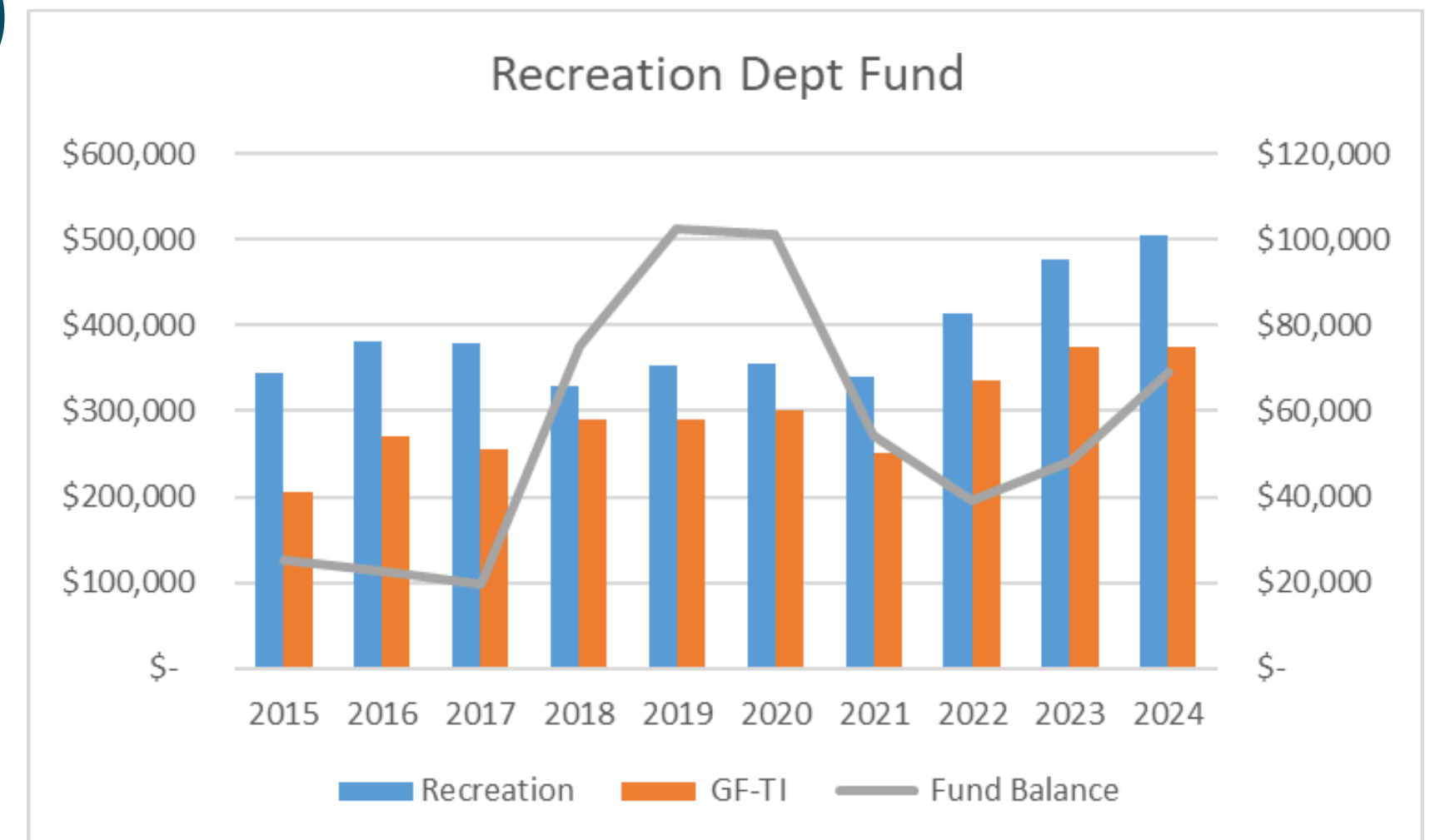
SOLID WASTE EXPENDITURES

2025-2026: \$761,350



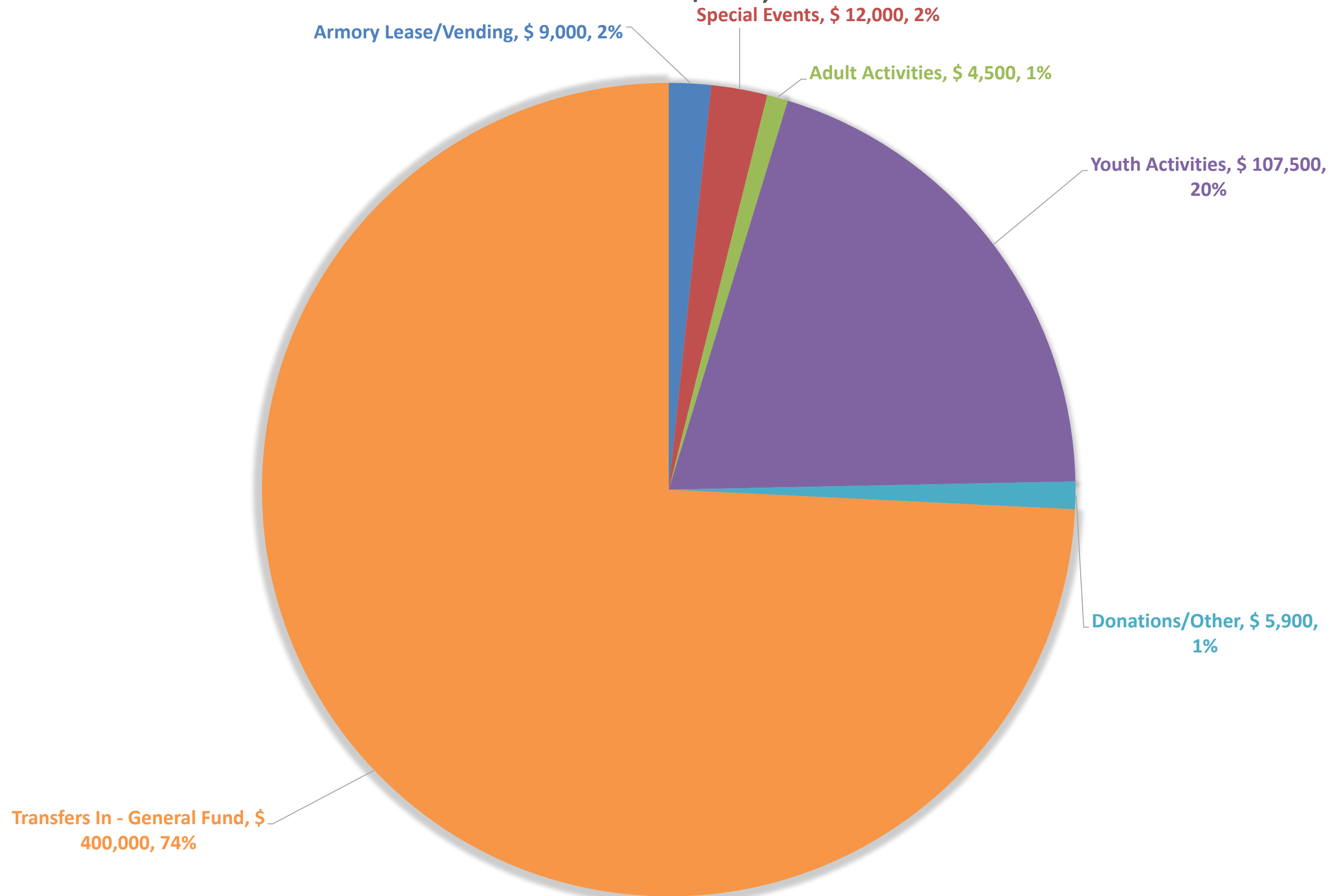
Parks & Rec Fund: Revenue Highlights

- Responsible for maintenance of all parks, recreation programming and staffing
- Largest Revenue Source — contribution from GF: \$400,000 (74% of total - up \$25,000 from prior yr)
- Participation Fees — \$112,000
 - Youth: \$107,500
 - Adult: \$4,500
- Total Revenues
 - FY25 \$505,600; FY26 \$538,900
 - Increase of \$33,300



RECREATION REVENUES

2025-2026: \$538,900

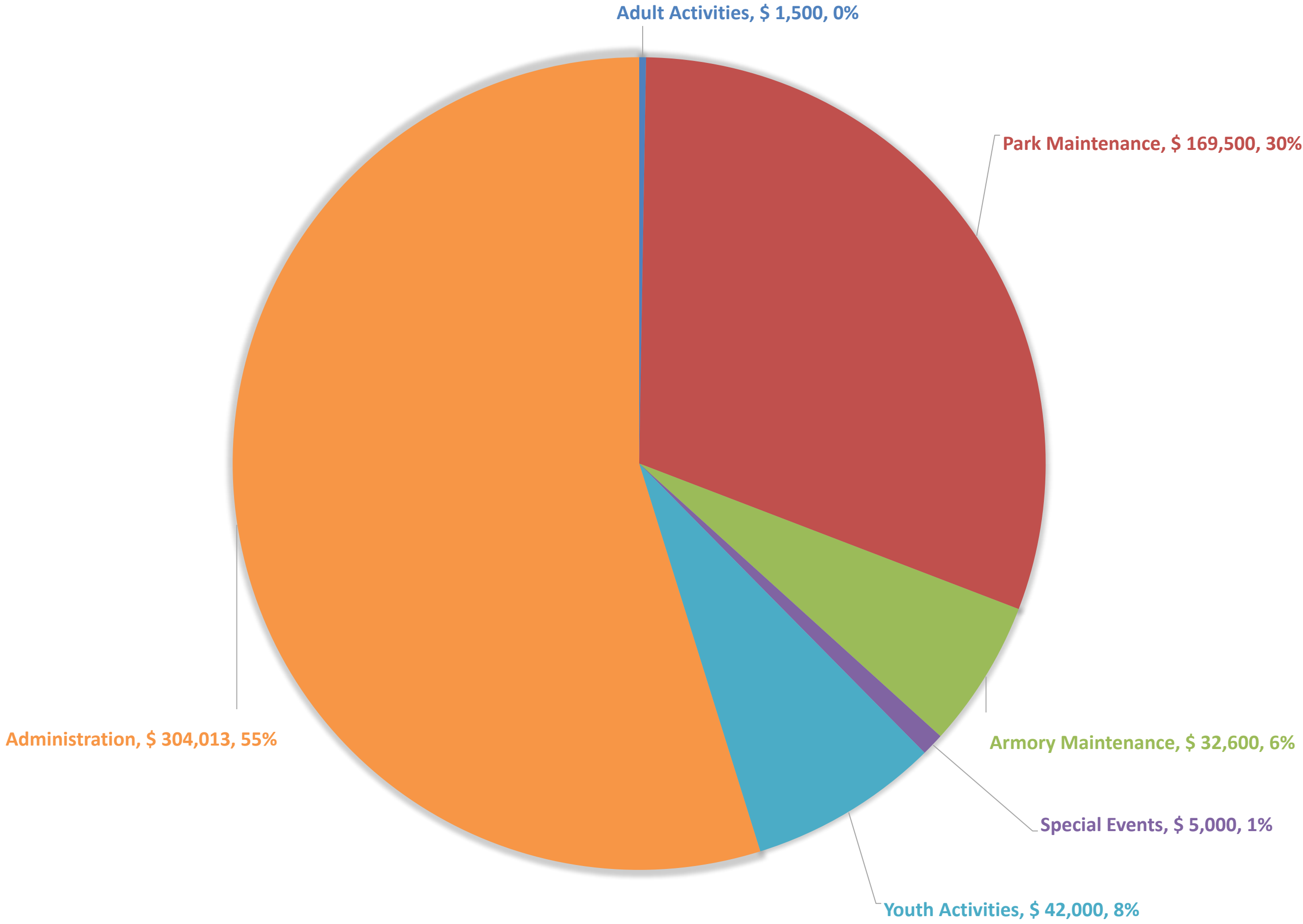


Parks & Rec Fund: Expenditure Highlights

Balanced Budget: \$538,900 — Revenues
 \$554,613 — Expenditures
 \$ 15,713 — Gap from fund balance

- Largest expenditures
 - Administration: \$304,013 (increased staffing in FY25 from 2.35 to 2.6 FTEs)
 - Park Maintenance: \$169,500
- FY 25 year-end fund balance project at \$51,554 (10%)
- **Parks & Rec Fund — Growing sustainability issue**
 - Needs more revenue other than GF operating millage contribution
 - Increased recreation programs/special events (\$25,150 goal set with FTE ↑)
 - Following current pipeline parks improvement projects - take a break and reassign portion of parks facilities millage to operations?

RECREATION EXPENDITURES
2025-2026: \$554,613

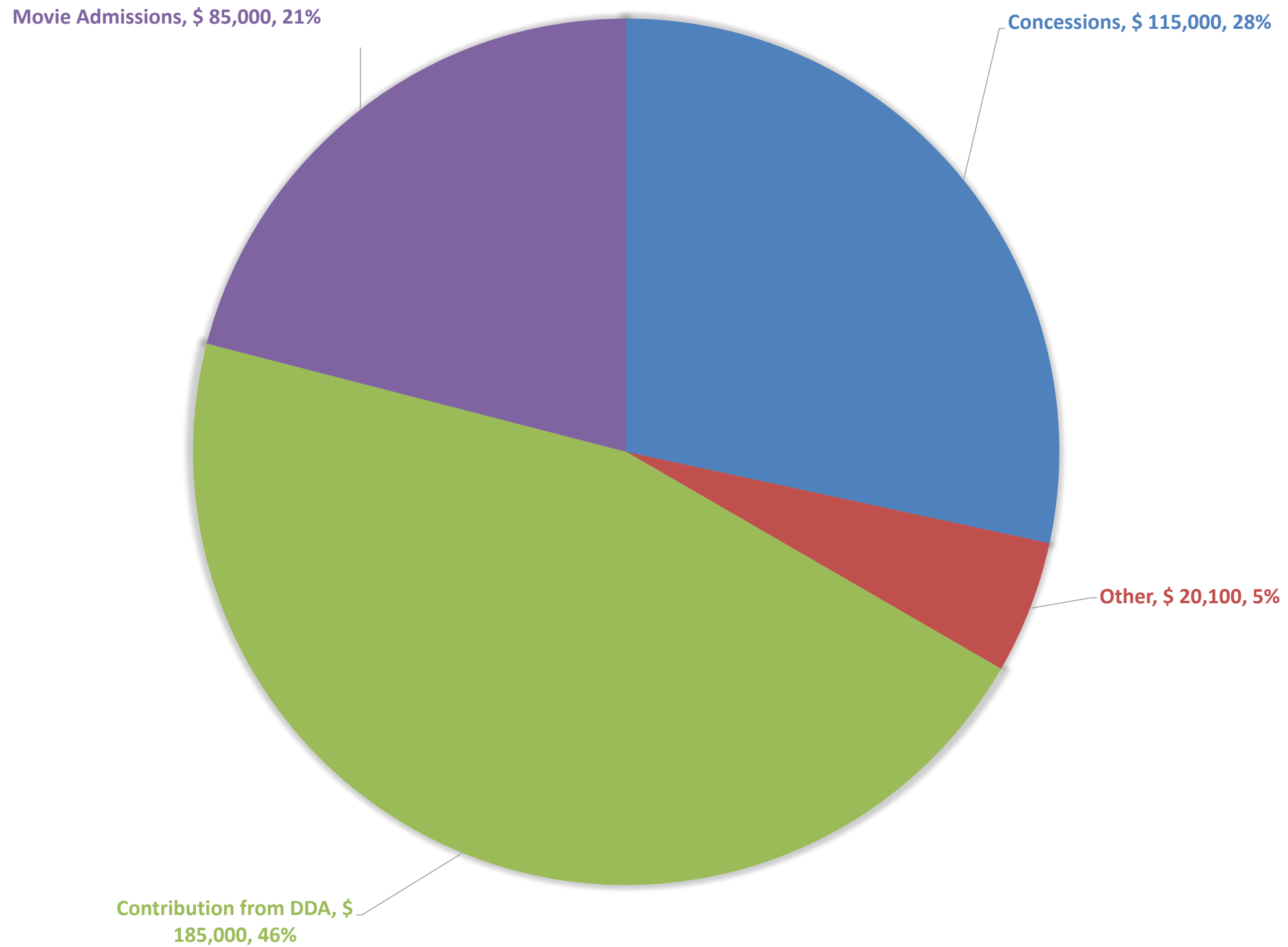


Theatre Fund: Revenue Highlights

- City acquired Ionia Theatre in 1985; operates with 3 FTEs plus volunteers
- Largest Revenue Sources — transfer in from DDA (GF) — \$185,000; theatre concessions - \$115,000; ticket sales \$85,000
- Ticket prices (unchanged since mid 2010s)
 - Adults: \$7; Adult matinee: \$6
 - * Students: \$6; Student matinee: \$5
 - Children (<11) \$5; Child matinee \$4
 - *Senior pricing same as student
- Total Revenues
 - FY24 \$365,000; FY26 \$405,100 (TI increase from \$155K to \$185K)

THEATRE REVENUES

2025-2026: \$405,100



Theatre Fund: Expenditure Highlights

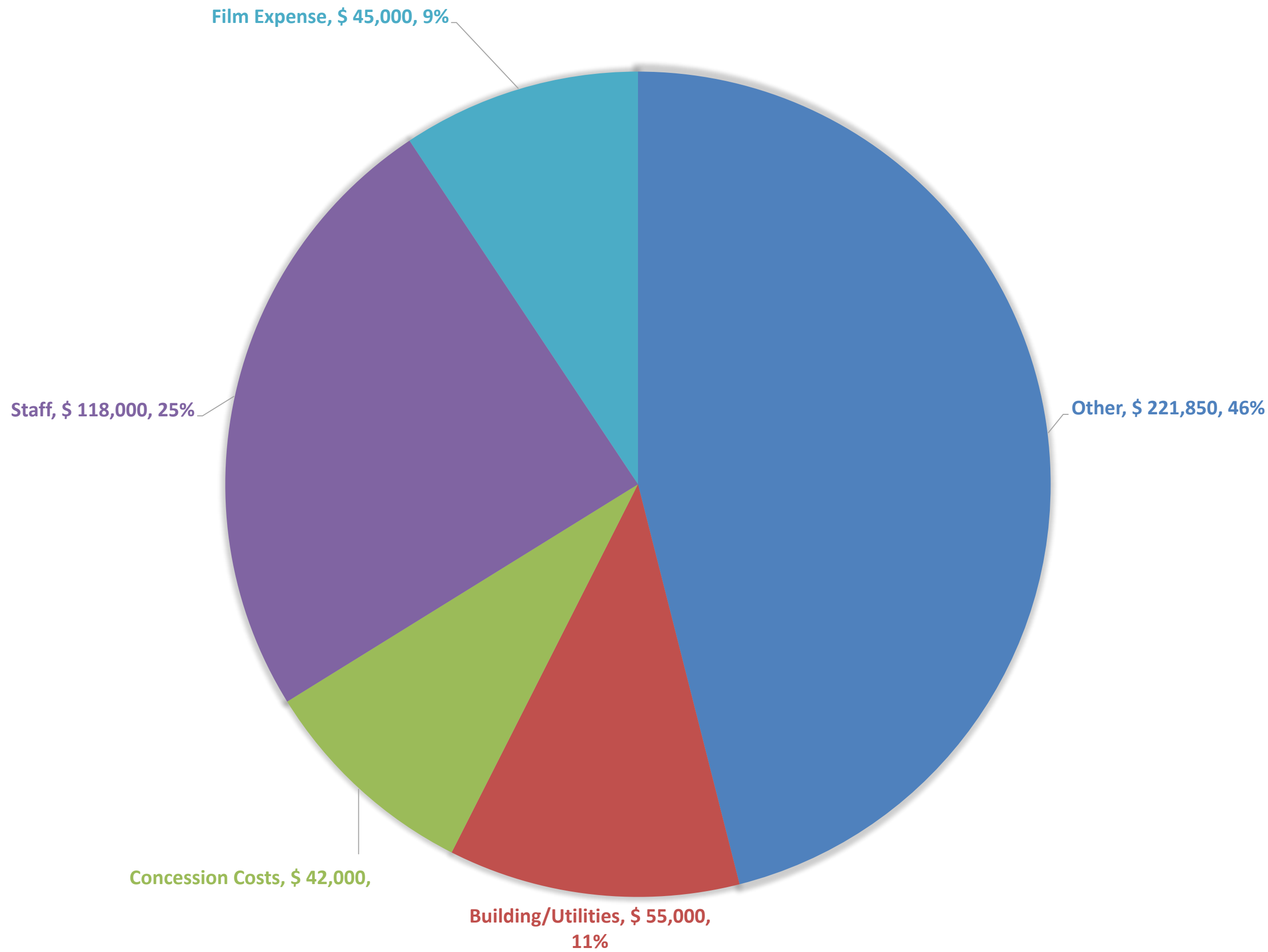
Balanced Budget: \$405,100 — Revenues
 \$481,850 — Expenditures
 (\$ 76,750) — Deficit

- **FY25 year-end fund balance projected at \$0**

Theatre Fund — Point of criticality remains

- New revenue must be identified to fill operating gap – recent Ad-Hoc Ionia Theatre Report identifies numerous strategies!
 - Concession prices increased in FY24; ticket revenues still held at rates since 2010 due to cost share with movie producers and low attendance rates
 - City currently levies 1.0 mill — dedicated to theatre capital projects; more than 1.0 mill planned for transfer in FY26 = \$185,000 for necessary capital projects: new roof & live performance lighting
 - If new revenues fall short, forego capital projects for operating subsidy?

THEATRE EXPENDITURES
2025-2026: \$481,850



Utility Funds: Rates

	<u>Current</u>	<u>Proposed</u>
<u>Water</u>		
Commodity	\$4.20/1,000	\$4.60/1,000(+9.5%)
Debt Service	\$33.39/REU/qtr	\$34.00/REU/qtr (+1.8%)

<u>Sewer</u>		
Commodity	\$4.87/1,000	\$4.90/1,000 (+0.6%)
Debt Service	\$44.59/REU/qtr	\$45.00/REU/qtr (+0.9%)

Average overall rate increase: 3.78%, based on average household usage of 22 units per month.

NOTE: State institutional water consumption down 20% since FY2023 due to prison closure and decline in prisoner population; 5.8% decline expected in FY26. Continued economic growth in other areas will help offset this loss in the future.

Utility Funds: Historical Rates

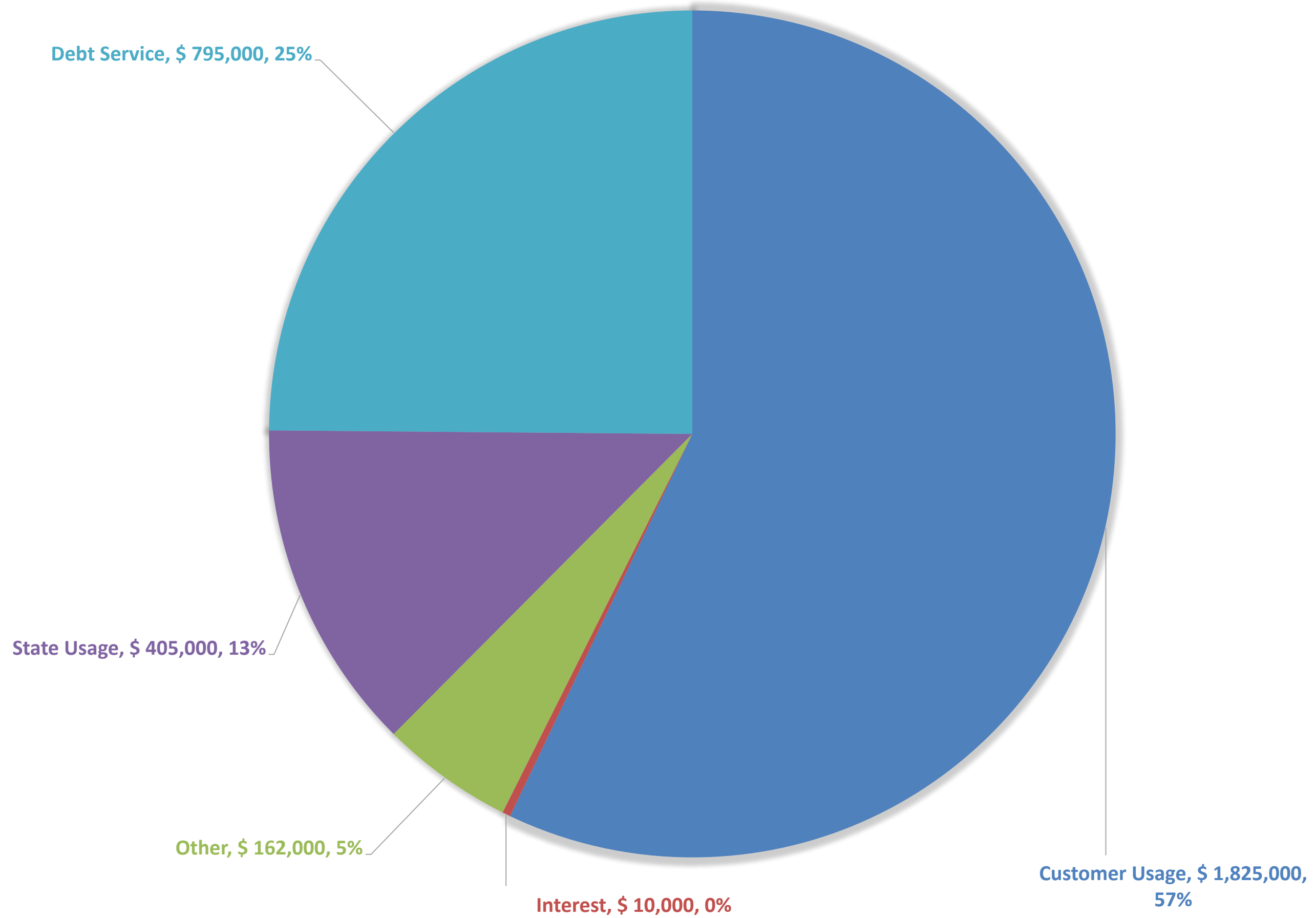
Fiscal Year:	20-21	21-22	22-23	23-24	24-25	Proposed 25-26
Water Commodity Charge (per 1,000 gal)	\$3.80	\$3.80	\$4.00	\$4.10	\$4.20	\$4.60
Water Debt Service (1 REU = 22,000 gallons)	\$28.00	\$28.00	\$30.00	\$32.00	\$33.39	\$34.00
Sewer Commodity Charge (per 1,000 gal)	\$4.00	\$4.20	\$4.30	\$4.50	\$4.87	\$4.90
Sewer Debt Service (1 REU = 22,000 gallons)	\$44.00	\$46.00	\$46.00	\$46.00	\$44.59	\$45.00

Water Fund: Revenue Highlights

- Water Fund revenues — \$3,197,000
 - Residential/Commercial/Industrial customers — \$1,825,000
 - State Institutional customers — \$405,000 (↓20% from \$509K in FY23)
 - Proceeds from prior debt issue — \$795,000
- Proposed rate increase — 7.5% for average household
- Total revenues:
 - FY25 \$3,025,000; FY26 \$3,197,000
 - Overall revenue increase of 5.7%; gain offset by expected continued decline in state institution water consumption

WATER REVENUES

2025-2026: \$3,197,000

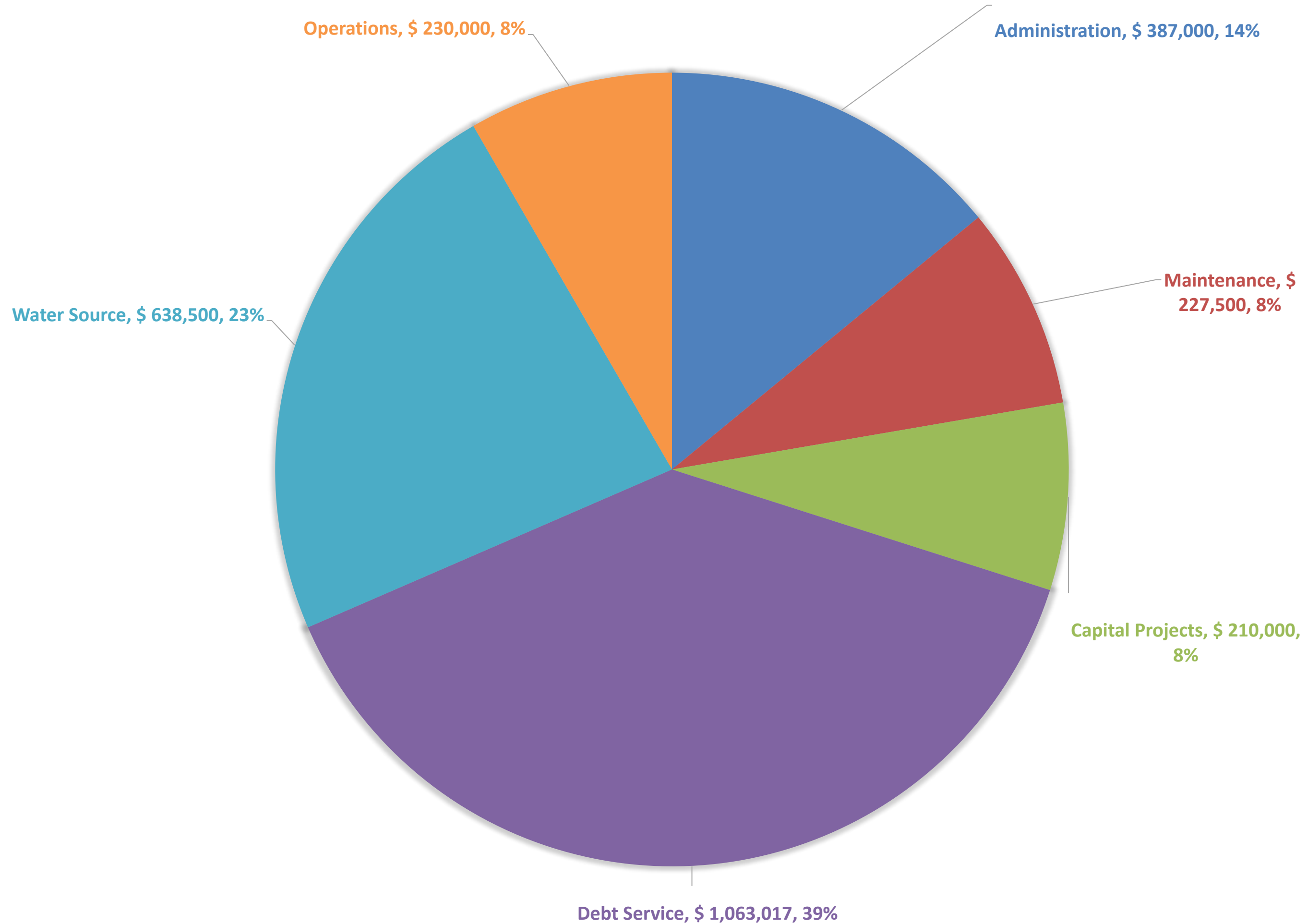


Water Fund: Expenditure Highlights

- Fund Balance Budget — Revenues expected to exceed expenses by \$440,983
- Maintenance/Operations — Most line items remain consistent with prior year levels
- Annual scheduled debt service payments
 - \$1,063,017 bond principal + interest
 - \$100,000 installment on \$500,000 borrowed from sewer fund in FY22
- \$0 transfer this year to capital projects funds; on the horizon - water service replacements totaling \$6,000,000
- Total Expenses:
 - FY 25 \$2,973,360; FY26 \$2,756,017
 - Decrease of \$217,343 (7.3%)
 - Expected YE unrestricted Net Position \$880,749 (32% of FY26 exp)

WATER EXPENDITURES

2025-2026: \$2,756,017

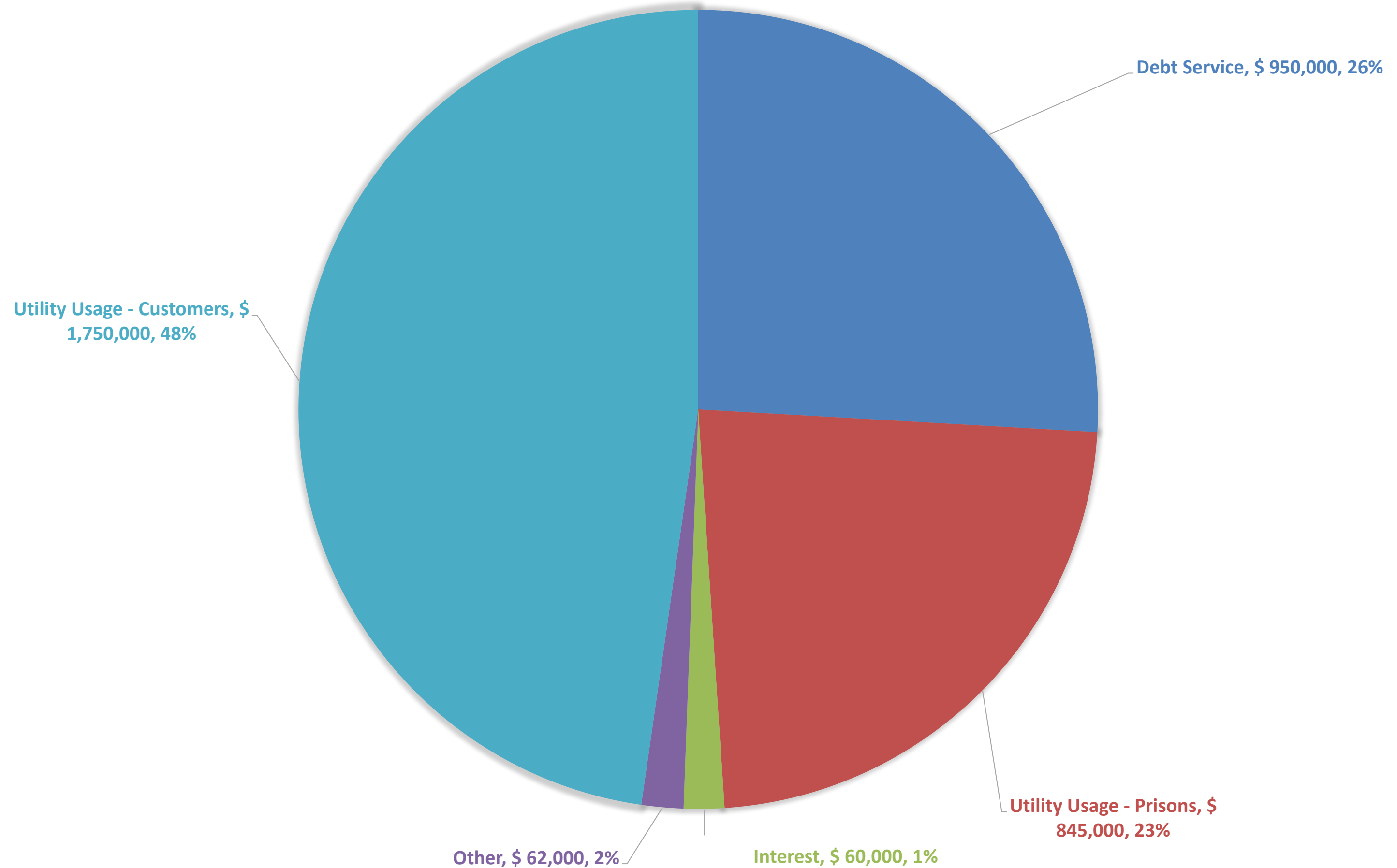


Sewer Fund: Revenue Highlights

- Sewer Fund revenues — \$3,667,000
 - Residential/Commercial/Industrial customers — \$1,750,000
 - State Institutional customers — \$845,000 (down 11% from FY23)
 - Proceeds from prior debt issue — \$950,000
- Commodity rate increasing from \$4.87 to \$4.90 per 1,000 gallons; REU rate increasing from \$44.59 to \$45.00 per REU
- Total revenues:
 - FY25 \$3,562,000; FY26 \$3,667,000
 - Increase of \$105,000 (2.9%)

SEWER REVENUES

2025-2026: \$3,667,000

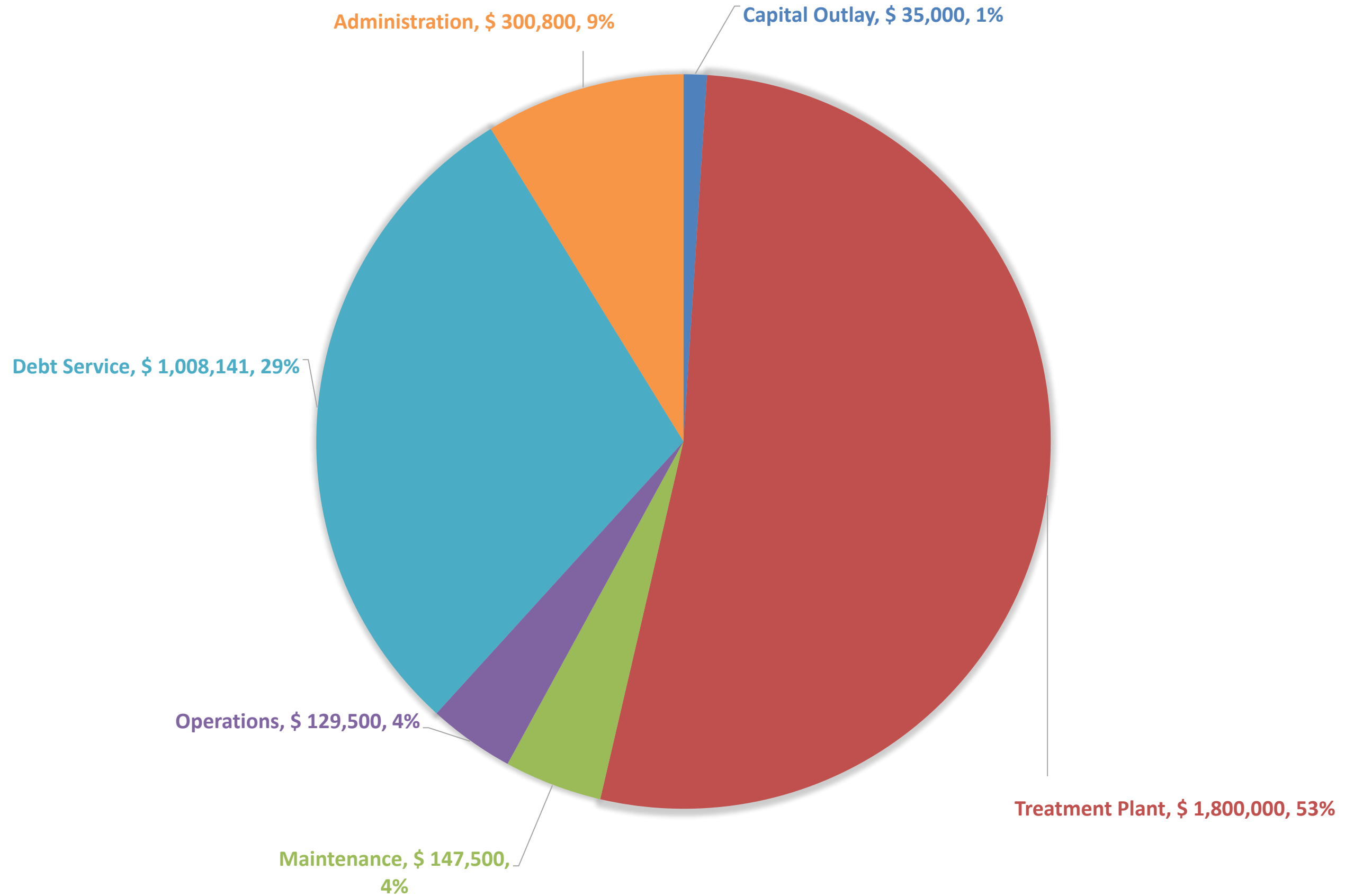


Sewer Fund: Revenue Highlights

- Balanced Budget – Building fund equity
 - Revenues \$3,667,000
 - Expenditures \$3,420,941
 - Fund equity \$ 246,059
- Largest expenditure — \$1.8 million for WWTP operations
- Debt service expense — \$1,008,141
- Capital Projects — \$35,000 continued meter replacements
- Total expenses:
 - FY25 \$3,674,922; FY26 \$3,420,941
 - Decrease of \$253,981 (6.9%) — No street reconstruction with sewer
 - Expected YE unrestricted Net Position= \$3,307,832

SEWER EXPENDITURES

2025-2026: \$3,420,941

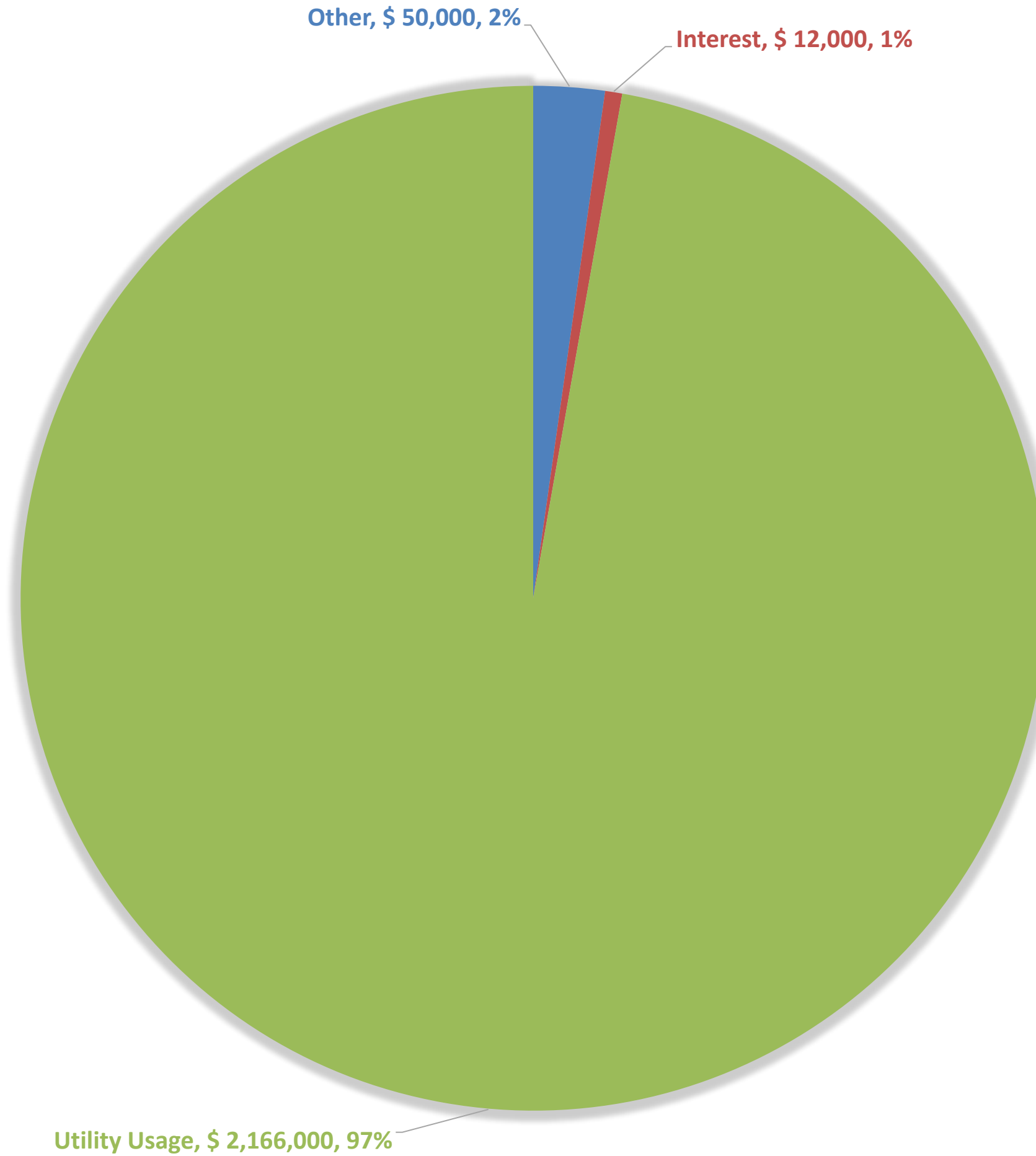


Ionia Regional Utilities Authority Fund: Revenue Highlights

- IRUA Revenues — \$2,228,000
- Largest revenue source — customer charges at \$1,971,000; Berlin Twp customers (billed by Berlin Twp) at \$195,000
- IRUA – joint venture membership with funding percentages (FY24):
 - City of Ionia (84.68%)
 - Berlin Township (7.83%)
 - Easton Township (2.96%)
 - Ionia Township (4.53%)
 - Orange Township (0%)
- IRUA Fund budget also subject to IRUA Board of Trustees approval
- Total Revenues
 - FY25 \$2,075,000; FY26 \$2,228,000
 - Increase of \$153,000 (7.3%)

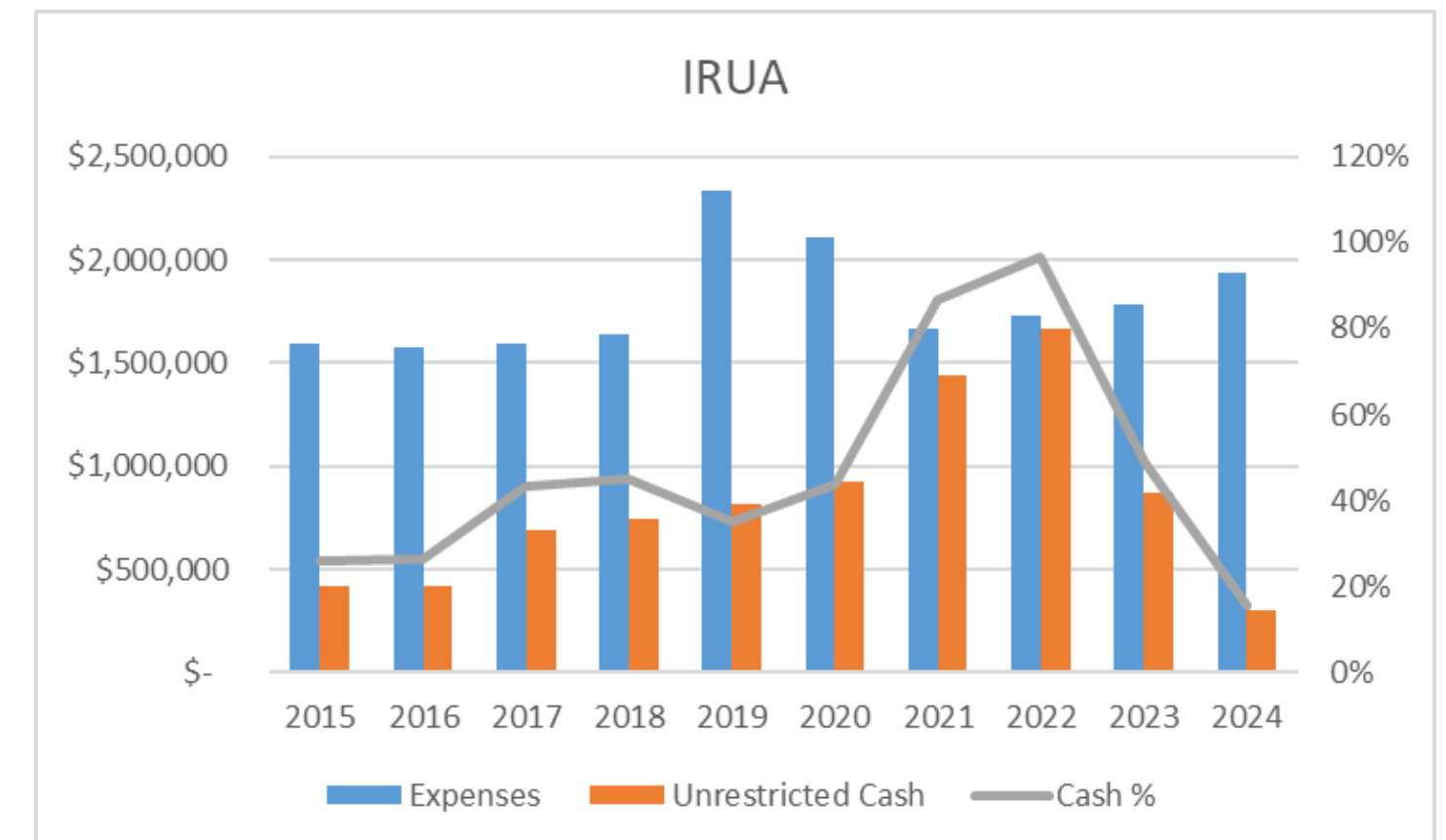
IRUA REVENUES

2025-2026: \$2,228,000



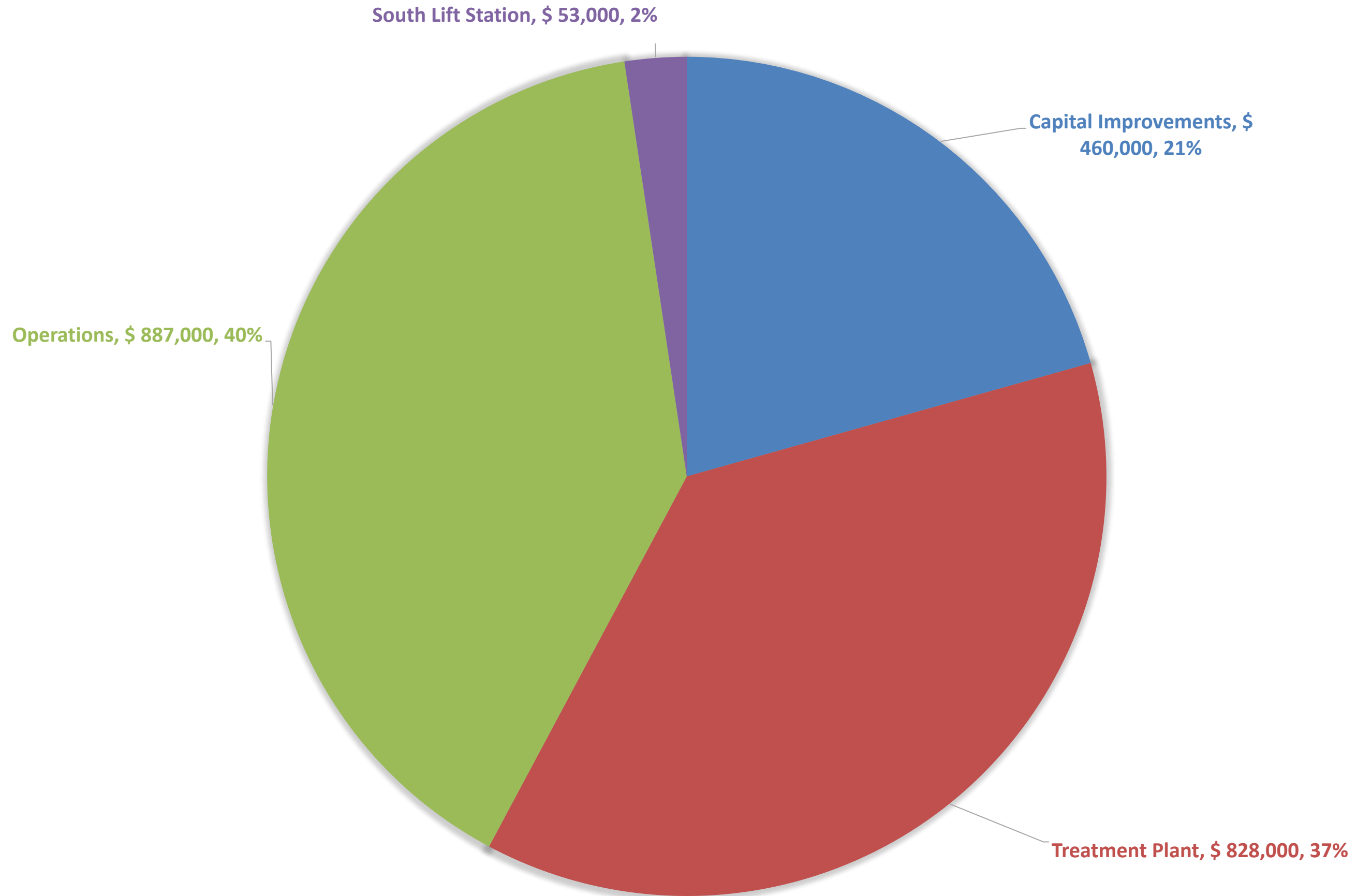
Ionia Regional Utilities Authority: Expenditure Highlights

- Balanced Budget –
 - Expenditures \$2,228,000
 - Revenues \$2,228,000
- Operations/Maintenance — Remain mostly unchanged from FY25 – only minor inflationary adjustments
- Capital Outlay — \$385,000 - back to “normal” annual spend, plus \$75,000 for Lift Station
- Total Expenses:
 - FY25 \$2,165,000; FY26 \$2,228,000
 - Increase of \$63,000 (2.9%)



IRUA EXPENDITURES

2025-2026: \$2,228,000

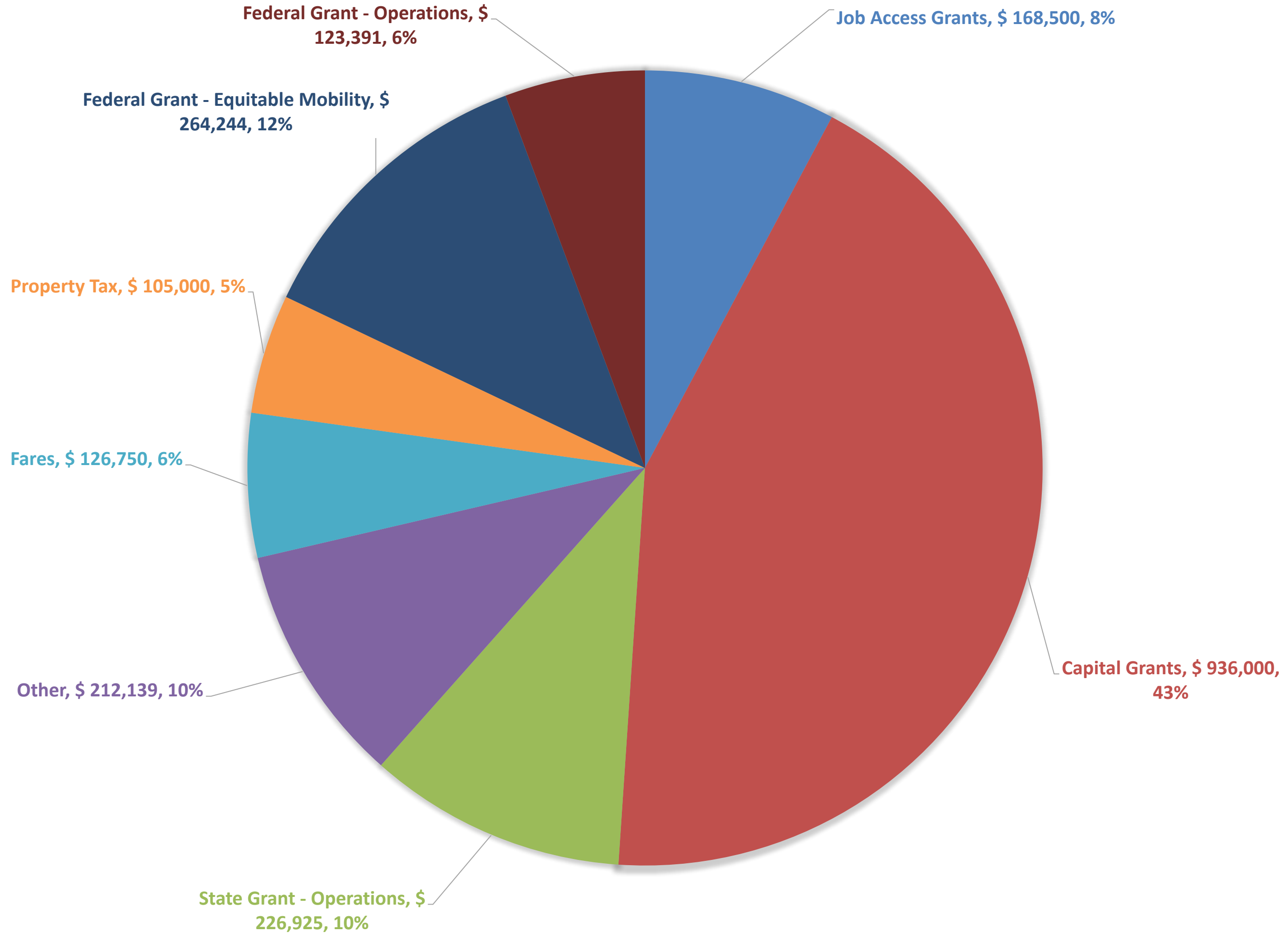


Dial-A-Ride Fund: Revenue Highlights

- DAR Revenues — \$2,162,949
 - Federal funds — \$1,220,685 (operations, job access, capital projects)
 - State funds — \$558,303 (operations, job access, capital projects)
 - Property taxes — \$105,000
 - Millage has been steadily reduced by Headlee Amendment to 0.7233 mills (from 0.75 City Charter maximum)
 - Passenger fares — \$76,750
- Total Revenues:
 - FY25 \$1,665,967; FY26 \$2,162,949
 - Increase of \$496,982 (30%) – ↑ federal funding for I-Go microtransit pilot program

DIAL-A-RIDE REVENUES

2025-2026: \$2,162,949

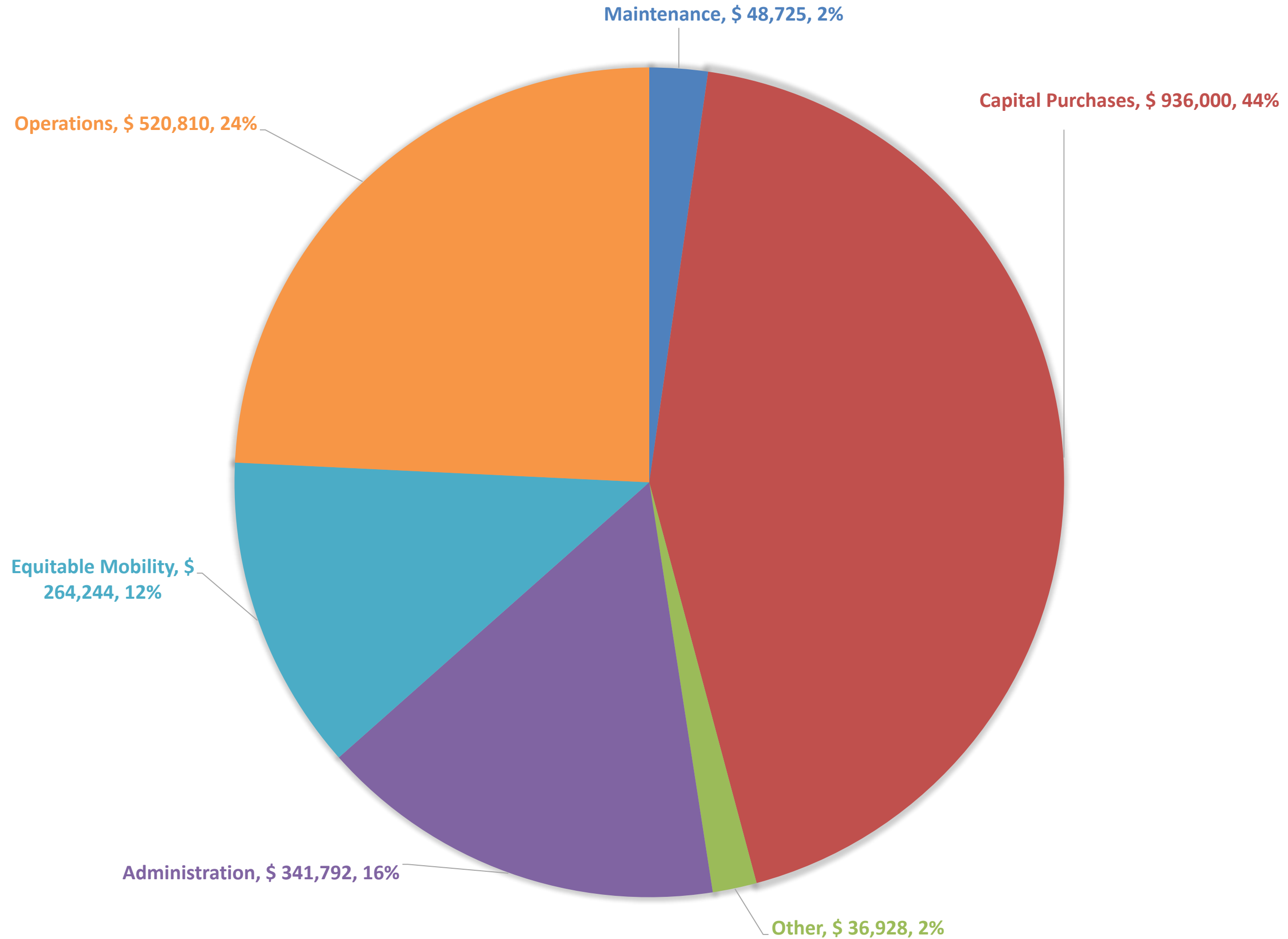


Dial-A-Ride Fund: Expenditure Highlights

- Balanced Budget – with fund equity growth
 - Revenues \$2,162,949
 - Expenditures \$2,148,499
\$ 14,450
- Capital projects — continuing bus replacement & facility improvements
 - Capital projects grant expenditures budgeted at \$936,000
 - Old equipment-placed on online auction site for disposal
- Total Expenses:
 - FY25 \$ 1,708,254; FY26 \$2,148,499
 - Increase of \$440,245 (25.8%) – addition of I-Go service

DIAL-A-RIDE EXPENDITURES

2025-2026: \$2,148,499

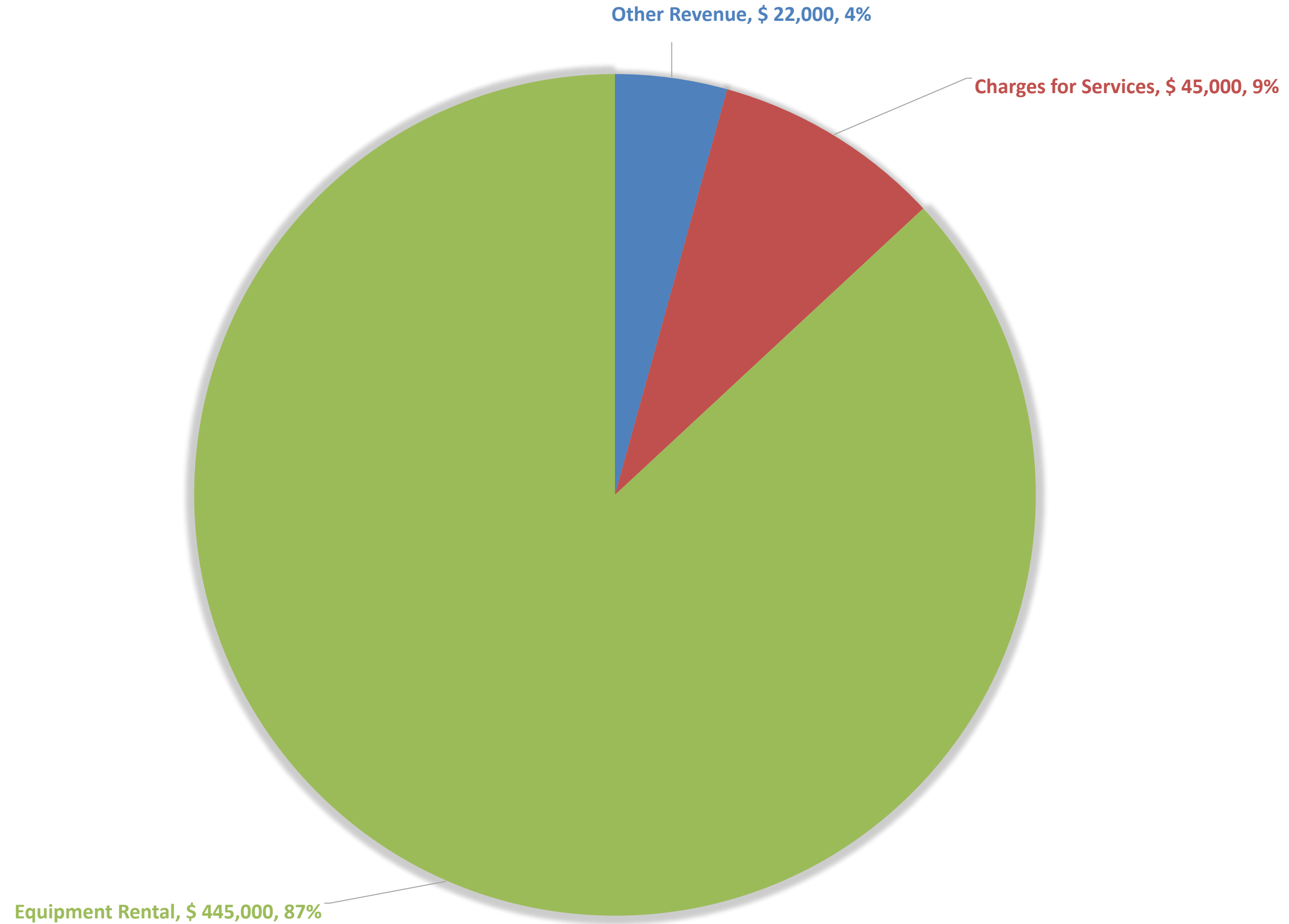


Central Garage Fund: Revenue Highlights

- Central Garage revenues — \$512,000
 - Largest source of revenue — rental of equipment by other funds — \$445,000
 - Second largest source of revenue — charges for services - \$45,000 based on performing work for others including other municipalities and blight ordinance enforcement
- Total Revenues:
 - FY25 \$515,000; FY26 \$512,000
 - Decrease of \$3,000

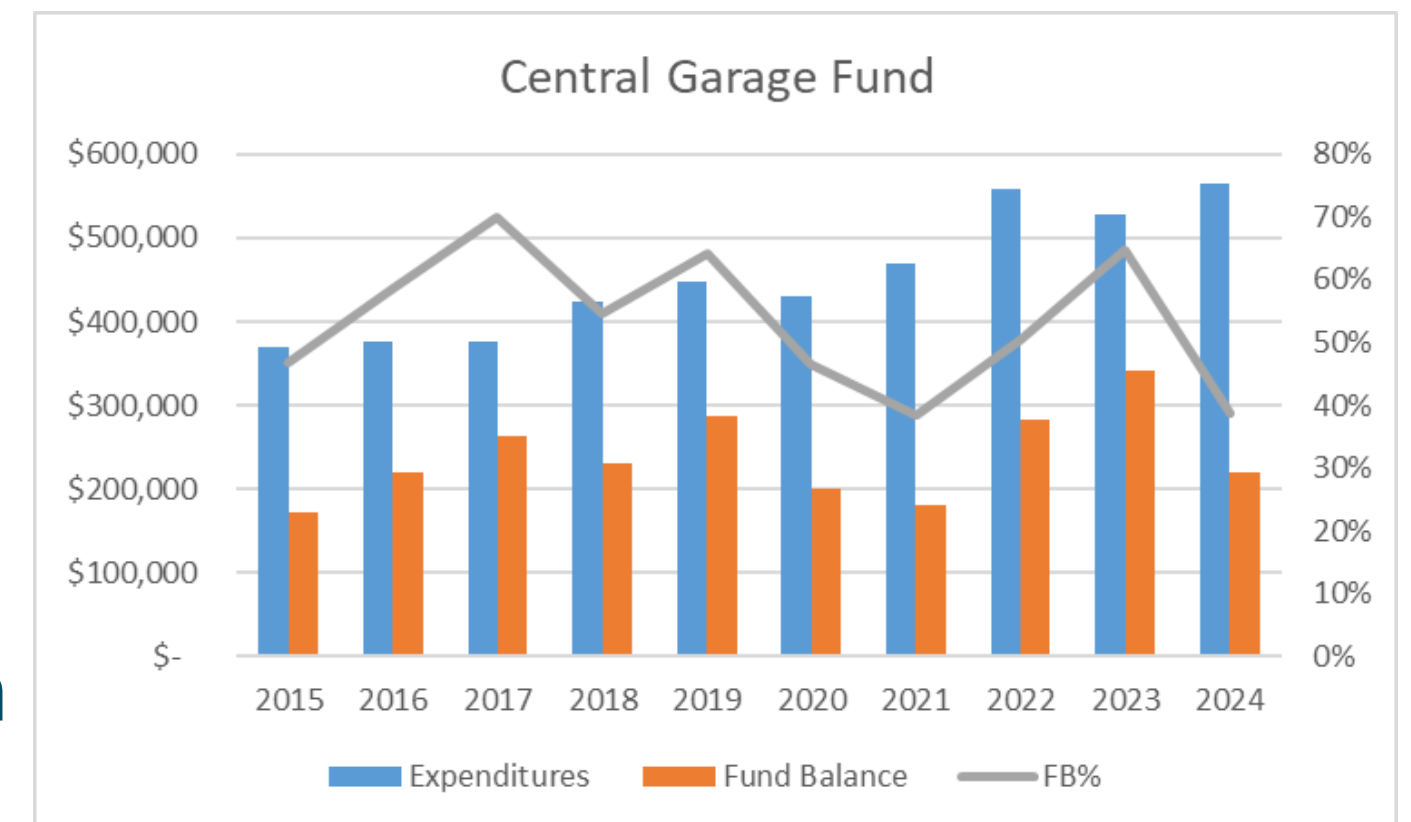
CENTRAL GARAGE REVENUES

2025-2026: \$512,000



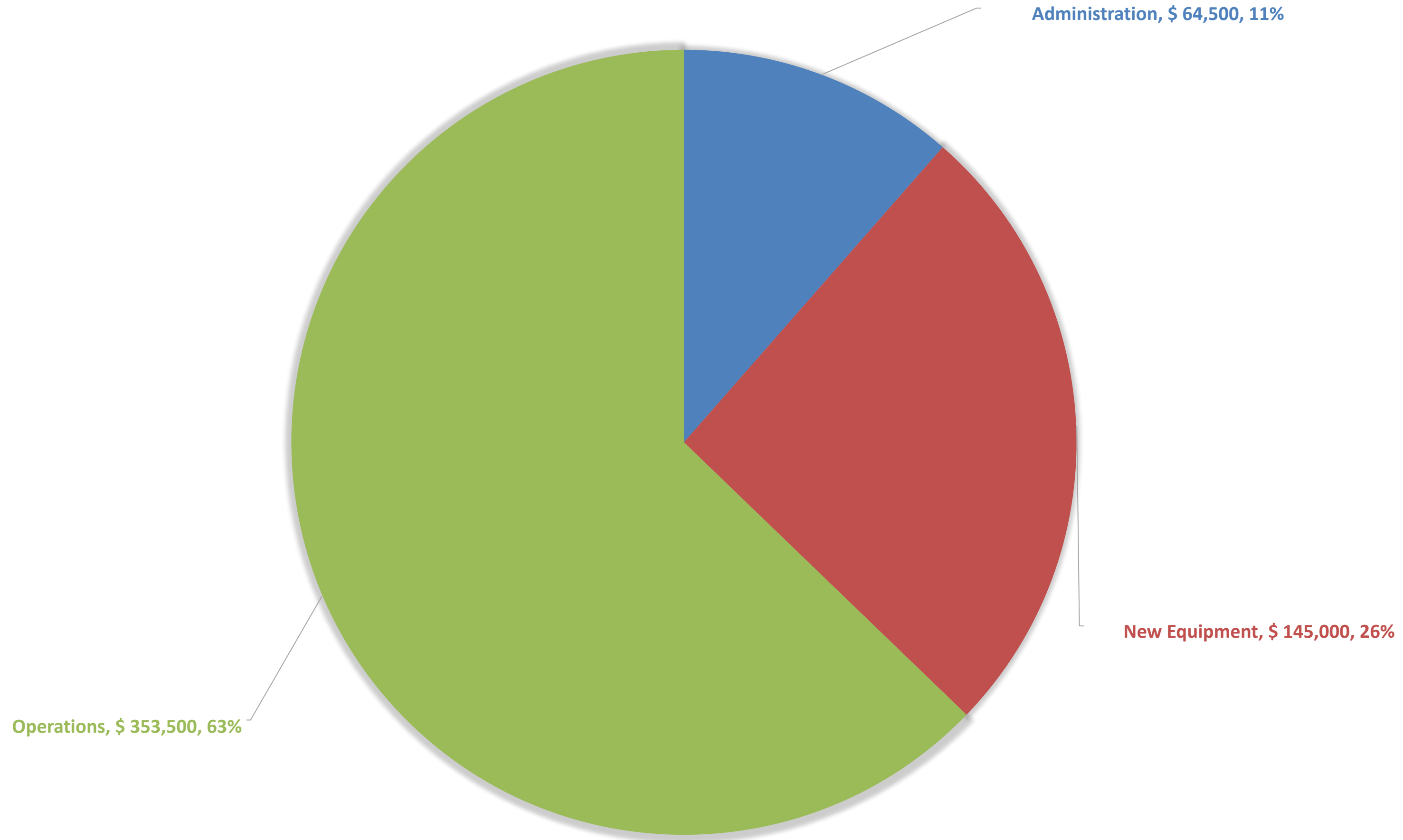
Central Garage Fund: Expenditure Highlights

- Balanced Budget – Necessitates planned use of fund equity
 - Expenditures \$563,000
 - Revenues \$512,000
 - GAP \$ 51,000
- Equipment purchases total \$170,000 for the following:
 - Dump truck - \$100,000 (balance)
 - Cold patch trailer-\$45,000
- Total Expenses:
 - FY25 \$613,700; FY26 \$563,000
 - Decrease of \$50,700 (8.3%)
 - Estimated YE unrestricted net position of \$300,591



CENTRAL GARAGE EXPENDITURES

2025-2026: \$563,000



City of Ionia — FY 26 Budget Recap

General Fund	\$7,948,070
All Other Funds	<u>\$15,982,500</u>
Total FY 26	\$23,930,570

FY 25 All Funds	<u>\$24,691,286</u>
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Difference from PY	<u>(\$760,716)</u> = 3.1% decrease
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QUESTIONS?



CITY OF IONIA

Fiscal Year 2025-2026 Budget

MAYOR

John R. Milewski II

CITY COUNCIL

Richard Starr II, Deputy Mayor

Margot Cook

Brenda Cowling

Dawn Ketchum

Tim Lee

Tom Millard

Troy Waterman

Jeff Winters

CITY CLERK

Jonathan Bowman

Precia Garland, City Manager

Chris Hyzer, Finance Director



May 1, 2025

Mayor Milewski and Councilmembers
Ionia City Hall
Ionia, Michigan 48846

RE: Fiscal Year 2025-2026 Budget

Dear Mayor Milewski and Councilmembers,

Article V of the Ionia City Charter requires the City Manager to prepare an annual budget for all City funds and transmit it to City Council by May 1, for adoption by June 15. In accordance with the Charter, I am pleased to submit the proposed Fiscal Year 2025-2026 budget for your consideration. The proposed budget includes a total appropriation of \$23,930,570 for all funds. Following the May work session, the FY25-26 budget is proposed for adoption at the June 4, 2025 regular City Council Meeting.

General Fund:

The FY25-26 General Fund budget as proposed includes expenditures of \$7,948,070 and revenues of \$7,620,000, leaving a balance of \$328,070 to be funded with \$250,000 in assigned fund balance for economic development and \$78,070 in unassigned fund balance. Compared to the prior fiscal year, expenditures are up by just \$66,000, due primarily to engineering services related to the Deerfield/Riverside redevelopment site, which were not initiated until late in the prior fiscal year. Year-end unassigned fund balance is projected at \$1,539,183, which is approximately 19% of expected expenditures and above the minimum 17% fund balance policy adopted by Council. A healthy fund balance is essential for cash-flowing the financial activities of the City and providing resources in the event of unforeseen revenue reductions or emergency expenditures.

Revenues: Total General Fund revenue is proposed at \$7,620,000, which is \$188,000, or 2.5% more than the amended FY 2024-25 budget. This increase is primarily reflective of modest gains in property taxes and income taxes. Given the current federal policy climate, uncertainty exists regarding the potential economic impact of tariffs, especially on local auto parts manufacturers and their associated production and payrolls. As a result, a very modest increase in income tax is anticipated.

A decrease is expected in our State Fire Protection Grant funding due to demolition of buildings at the former Deerfield/Riverside site, as well as depreciation of other state-owned properties. The largest source of revenue for the General Fund remains the City Income Tax, which is projected to

generate \$2,550,000 during FY25-26. The total General Fund millage applied to properties in the City is proposed at 7.15 mills, which includes 3.00 mills for general operating, 1.00 mill transferred to the DDA Fund for theatre operations, 2.00 mills for parks (received directly by the parks facilities improvements fund), and 1.15 mills for fire apparatus replacement.

Expenditures: General Fund expenditures are proposed to total \$7,948,070 for FY25-26, down \$29,780 from the prior year. Public Safety remains the largest cost center for the General Fund, composed of the Public Safety Department plus the Life EMS subsidy. These two service areas total \$3,651,961; about 46% of the total proposed expenditures for the General Fund. The second largest expenditure is Contributions to Other Funds, which totals \$930,000. Such contributions are transferred to other City funds to either help offset operating costs (Recreation Fund and DDA Fund) or finance capital improvements (Parks & Recreation Facilities Fund and Public Safety Vehicle Fund.)

Most line items in the General Fund remain consistent with those in the current fiscal year budget, as amended. Exceptions include wage and fringe benefit cost adjustments, special engineering and public safety policy updates, capital projects, plus inflationary increases as appropriate for select supplies and contractual services. No staffing increases are currently planned as part of this budget.

Debt/Financing: No debt is proposed to support General Fund activities during this fiscal year.

Major Street Fund:

Revenues: Revenues are proposed at \$1,143,986 for FY25-26. The Gas and Weight Tax, which is distributed by the State of Michigan based on a complex formula that considers several variables, including city street mileage and population, remains the largest source of revenue for the Major Street Fund, estimated at \$1,095,486.

Expenditures: Proposed expenditures total \$941,500 for FY25-26. This amount is down from the prior year given consistent maintenance activities but reduced major street road resurfacing planned this year, which includes Summit Street from Union to Rich Street (0.168 miles).

Debt/Financing: No debt is proposed to support Major Street Fund activities during this fiscal year.

Local Street Fund:

Revenues: Revenues are proposed at \$676,597 with Gas & Weight Tax at \$389,097 as the largest source of revenue. Revenues are down this fiscal year compared to the year prior due to a reduced \$150,000 contribution from the Major Street Fund (down from \$200,000 last year). The Local Street Fund also receives a proportionate share of the Ionia County millage levied for road improvements estimated at \$99,000, which has five years of remaining funding.

Expenditures: Expenditures are proposed at \$702,000 and are focused on traditional maintenance activities. Resurfacing of Union Street from Lincoln to Fargo (0.247 miles), Lytle Street from Union to Townsend (0.138 miles), and Kimball Alley (0.123 miles) are included in this fund at an estimated cost of \$355,000.

Debt/Financing: No debt is proposed to support Local Street Fund activities during this fiscal year.

Solid Waste Fund:

The Solid Waste Fund finances a variety of City services including street sweeping, street tree maintenance/removal, leaf and brush pick-up programs and the spring and fall “dump your junk” programs. The fund also acts as a fiduciary for trash and recycling service charges collected from residents, which are subsequently remitted to the city’s selected solid waste contractor, Granger Waste Services. Rate adjustments to the contract with Granger are made annually and based on the original bid rate, plus increases/decreases in the Consumer Price Index.

Revenues: Solid Waste Fund revenues are proposed at \$649,000, with primary revenues including \$144,000 from the 1.00 mill property tax levy authorized by Charter and \$395,000 from refuse collection fees.

Expenditures: Solid Waste Fund expenditures are anticipated at \$761,350, resulting in an operating gap of \$112,350, which is intentional and will be covered by available fund balance. The cost of the leaf and brush removal program remains the most expensive non-fee solid waste program that the City offers.

Consistent with the 2023 bid provided by Granger Waste Services, rates for services will be adjusted July 1, 2025. The new **quarterly** rates proposed for residents are as follows:

Bag Tags	\$4.25 per tag
Refuse Container	\$30.90
Curbside Recycling	\$13.50

Given that the fund balance within the Solid Waste Fund has reached a healthy level, whereas historically solid waste operations required an annual subsidy from the General Fund, we have reduced the Solid Waste millage in FY 25/26 and reassigned it to the Parks Facilities Improvement Fund, which is experiencing increased need due to recent park renovation and expansion projects.

Debt/Financing: No debt is proposed to support Solid Waste Fund activities during this fiscal year.

Parks Facilities Improvement Fund:

The City of Ionia is blessed with 18 various parks facilities throughout the city. Keeping these facilities in good shape and providing for their renovation on a rotating basis requires the city to regularly seek grant funding and generate matching funds. The Parks Facilities Improvement Fund was established for that purpose.

Revenues: There are generally three primary revenue sources utilized by the Parks Facilities Improvement Fund. They include:

- a dedicated property tax millage – this year allocated at 2 mills and estimated to generate \$288,000
- state grant funding of \$400,000, and
- a regular contribution from the General Fund, this year proposed at \$100,000.

Expenditures: Expenditures are proposed at \$1,036,000 for FY25-26 and reflect construction activities at the Armory/Community Center Building and construction of Phase I of Steele Street Park. The projected gap of \$195,000 between revenues and expenditures will be covered by available fund balance.

Downtown Development Authority Fund:

Revenues: DDA Fund revenues are expected to total \$313,000 for FY25-26. The DDA's development and tax increment financing plan expired several years ago, leaving transfers in from the General Fund totaling \$250,000 as the fund's major source of revenue. Consideration should be given to establishing a new development and tax increment financing plan for the district as private sector plans for significant redevelopment activities materialize. To support its administrative and marketing operations, the DDA levies 2 mills within the DDA District as permitted by state statute, which is expected to generate \$46,000.

Expenditures: DDA Fund expenditures total \$345,230, resulting in a gap of \$32,230, which will be covered by available fund balance. The largest expenditure for the DDA Fund is Administration at \$289,530, which includes \$185,000 for Ionia Theatre capital improvements, since the DDA is the official owner of the theatre.

Debt/Financing: No debt is proposed to support DDA Fund activities during this fiscal year.

Recreation Department Fund:

Revenues: Revenues are expected to total \$538,900 this fiscal year. The largest source of revenue for the Recreation Fund continues to be a transfer from the General Fund, proposed at \$400,000, which is a \$75,000 increase from three years ago. Revenues generated by registration fees, rentals and special events are growing, but not as robustly as hoped.

Expenditures: Expenditures are proposed at \$554,613 for FY25-26, resulting in a funding gap of \$15,713, which will be covered by available fund balance. The largest expenditures in the Recreation Fund relate to staffing and parks maintenance, which will total \$473,513 in FY25-26. Staffing increased part-way through FY22-23 from 1.6 to 2.0 FTEs due to significant understaffing. A part-time maintenance person, combined with an existing part-time maintenance position at the Ionia Theatre was hired in FY23-24, adding 0.3 FTEs to the department for a new total of 2.3 FTEs. The department remains understaffed by all normal industry standards. Equipment rental expenses increased by \$40,000 in FY21-22 when the subsidy provided by the Central Garage Fund for park mowing operations was discontinued.

Debt/Financing: No debt is proposed to support Recreation Fund activities during this fiscal year.

Theatre Fund:

Sustainability of the Theatre Fund continues to be a major concern that necessitates increased operating revenues in FY25-26 and beyond, if operations are to continue. A study was recently completed under the guidance of an ad-hoc committee appointed by Mayor Milewski to identify potential pathways for increased theatre attendance and revenues. As it presently stands, revenues consistently fall short of covering operating costs, let alone providing any funding for needed capital improvement projects.

The FY25-26 Theatre Fund budget proposes revenues totaling \$405,100, with 46% transferring in from the DDA Fund – which in turn is largely subsidized by the General Fund. Expenditures are anticipated to total \$481,850, with \$185,000 in necessary capital projects that include a new roof and lighting for live performances.

Currently, the City levies a special millage of one mill for theatre capital projects. One mill generates approximately \$144,000. Because cash fund balance is now exhausted and operating revenues fall approximately \$77,000 short of operating expenses, it will be necessary to either transfer additional funds from the General Fund or forego some capital projects to cover operating expenses. If the \$77,000 operating subsidy becomes necessary, then funds remaining for capital projects will be reduced to \$108,000. In a nutshell, this will cover the roof but not the lighting, or vice-versa.

As stated last fiscal year, unless additional operating revenues nearing at least \$80,000 annually are generated beginning this fiscal year, the City must decide if it is willing to provide additional subsidy to cover that shortfall, in addition to its current capital projects subsidy. As previously noted, funds are currently included in this fiscal year to address replacement of the main theatre roof, which is estimated at \$95,000. The Capital Improvement Plan currently includes \$573,000 in theatre projects over the next six years with \$448,000 derived from millage and the balance of \$125,000 from fundraising and/or grants. Over the next six years, one mill will generate \$932,000. However, if \$600,000 of that revenue is needed to subsidize annual operations, only \$332,000 will remain for capital projects. It goes without saying that every effort must be made to expand revenue-generating opportunities from this point forward to keep the theatre doors open.

Dial-A-Ride Fund:

Revenues: Dial-A-Ride Fund revenues are proposed to total \$2,162,949 for FY25-26, a nearly \$500,000 increase over the prior fiscal year due to creation of the new I-Go micro-transit service. The Dial-A-Ride Fund budget is supported by a variety of revenue sources ranging from local property taxes (\$105,000) to various types of state and federal aid (\$1,977,738). Revenues generated by fares (\$76,750) makes up just 3.5% of total estimated FY25-26 revenues.

Expenditures: Dial-A-Ride Fund expenditures are expected to total \$2,148,499, for a small operating surplus of \$14,450. The largest expenditure area for the Dial-A-Ride Fund is operations at \$1,212,499. Not far behind are capital project expenditures at \$936,000.

Debt/Financing: No debt is proposed to support Dial-A-Ride Fund activities during this fiscal year.

Sewer Fund:

Revenues: Sewer Fund revenues are anticipated to total \$3,420,941 during FY25-26, up \$105,000, or 2.95% over the prior year. Revenue from state institutions is expected to stabilize this year following several years of decline due to a prison closure as well as declining prisoner population. From FY 21-22 to FY 23-24, revenue from state institutions dropped by \$254,000 or 23%. To keep pace with capital and operating costs, sanitary sewer utility charges are proposed to change slightly, as follows:

	<u>Current</u>	<u>Proposed</u>
Sewer Commodity Charge	\$4.87/1,000 gallons	\$4.90/1,000 gallons
Sewer Debt Service Charge	\$44.59/REU/quarter	\$45.00/REU/quarter

Expenditures: Sewer Fund expenditures are proposed at \$3,420,941 during FY25-26, resulting in a operating surplus of \$246,059. Following the City's share of two years of significant capital expenditures to renovate the WWTP oxidation towers, it is now time to work on rebuilding fund balance. The largest expenditure planned this year within the fund is \$1,800,000 for normal contractual services related to the City's share of operating the wastewater treatment plant. Most other line items in the Sewer Fund are modestly increased from the prior fiscal year to reflect increased cost for supplies and labor.

Debt/Financing: No new debt is proposed to support Sewer Fund activities during this fiscal year. A debt payment of \$1,008,141 (principal plus interest) is budgeted as required per the amortization schedule on existing debt for past infrastructure projects.

Water Fund:

Revenues: Water Fund revenues are expected to total \$3,197,000 during FY25-26. The largest source of operating revenue for the Water Fund is the charge for services to utility customers at \$2,230,000. This budget still reflects a modest decline (\$25,000) in revenues derived from state institutions, due to falling prisoner population. Consistent with the Water & Sewer Rate Study recently performed by Municipal Analytics, a slight adjustment in water utility charges is recommended to keep pace with operating and capital replacement costs as follows:

	<u>Current</u>	<u>Proposed</u>
Water Commodity Charge	\$4.20/1,000 gallons	\$4.60/1,000 gallons
Water Debt Service Charge	\$33.39/REU/qtr	\$34.00/REU/qtr

Expenditures: Expenditures are proposed at \$2,756,017 for FY25-26, resulting in an operating surplus of \$440,983, which is needed to help rebuild cash balance after recent capital improvement projects, as well as to fund future projects. The largest expenditure area for the Water Fund is Administration at \$1,450,017, which includes debt payments.

Debt/Financing: No new debt is proposed to support Water Fund activities during this fiscal year. As noted above, a principal and interest payment totaling \$1,063,017 is planned related to past infrastructure projects.

Ionia Regional Utilities Authority Fund:

The Ionia Regional Utilities Authority (IRUA), pursuant to the Master Contract between the City and four townships, is required to adopt an annual budget. On behalf of IRUA, city staff has prepared and distributed a proposed IRUA budget, which the board will consider at its June 5, 2025 meeting. The budget is also included in the City of Ionia annual budget as a component unit fund and calls for revenues and expenditures as follows:

Revenues: Revenues for the IRUA Fund are expected to total \$2,228,000. The largest source of revenue for the IRUA Fund is customer usage fees at \$2,166,000.

Expenditures: Expenditures are anticipated at \$2,228,000 resulting in a break-even operation. With recent completion of the oxidation towers project, the largest expenditure area for the IRUA Fund is Administration at \$1,272,000, which includes \$385,000 in ordinary capital outlay expense.

Debt/Financing: No debt is proposed to support IRUA Fund activities during this fiscal year.

Central Garage Fund:

The Central Garage Fund is an internal service fund that charges for equipment (trucks, mowers, etc.) utilized by other funds. Most equipment owned by the Central Garage Fund is rented to other City funds such as the Major and Local Street Funds, Sewer Fund, Water Fund and Recreation Fund. The rental rates charged not only cover the equipment depreciation cost but also repair and maintenance, insurance, and fuel expenses. Maintenance and operational expenses associated with the City's public works facilities are also charged to this fund.

Revenues: Revenues for the Central Garage Fund are projected to total \$512,000. The largest source of revenue for the Central Garage Fund is the equipment rental fee charged other City funds totalling \$445,000.

Expenditures: Expenditures are projected to total \$563,000. The largest expenditure is Capital Outlay at \$145,000 to complete the purchase of a new, fully equipped dump/salt truck for the Public Works Department, as well as a hot patch trailer.

Debt/Financing: No debt is proposed to support Central Garage Fund activities during this fiscal year.

Miscellaneous Funds: The City has several miscellaneous funds; the majority of which are for either debt service or capital improvement project purposes. An explanation of each fund follows:

Public Safety Vehicle Replacement Fund – This fund finances the replacement of Public Safety Department fire apparatus. The fund is supported by a 1.15 mill property tax levy collected by the General Fund and transferred to this fund. Following last year's purchase of a new pumper/tanker fire truck, this fund is working to rebuild fund balance for the next future apparatus acquisition.

Brownfield Redevelopment Authority Fund – This fund acts as the clearing fund for property tax revenues captured from eligible properties included in a Brownfield Plan for eligible activities. Currently, only one plan is approved for eligible activities at 340 W. Main Street, which is expected to facilitate over \$800,000 in private investment to completely renovate this downtown building. The brownfield TIF capture related to this project is currently delayed by the 12-year Obsolete Property Rehabilitation Exemption (OPRE).

Drug Forfeiture Fund – As required by law, the Drug Forfeiture Fund collects revenues generated from the sale of assets seized through drug-related arrests. Revenues may only be used for purposes authorized by statute, such as for items that further the City's efforts to improve drug enforcement activities. Funds have been building in this fund, which will facilitate a \$2,500 expenditure on equipment this fiscal year.

Opioid Settlement Fund – The Opioid Settlement Fund was mandated by the Michigan Department of Treasury in FY22-23 for any municipality participating in state-facilitated settlements with responsible drug companies for the detrimental effects of opioids addiction on society. The City is participating in two such settlements and anticipates revenues of \$5,000 in FY25-26, which will be spent on opioid abatement activities.

Public Safety Donations Fund – This fund collects revenues generated by fundraising activities by the Public Safety Department, such as the annual pancake breakfast. Revenues are used to purchase firefighting-related equipment. This fiscal year, \$4,900 in revenues and \$5,000 in expenditures are expected, based in part on available fund balance.

Environmental Response Fund – This fund finances environmental monitoring and remediation efforts at the former Cleveland Street Landfill. The fund is supported by a special millage of 0.1008 mills. The cash balance in this fund is assisting in funding the gap between revenues of \$21,000 and expenditures of \$25,000. Expenditures return to normal this year reflective of quarterly monitoring and reporting activities.

Capital Improvement Projects (CIP) Fund - The CIP Fund receives revenues from other City funds and acts as a central clearing house for purchasing and paying capital project expenditures. Because there are no street reconstruction projects planned for this fiscal year, no revenues or expenditures are planned.

DEBT SCHEDULE: Amortization schedules for the City’s debt are attached. The City’s debt totals \$28,128,034 in principal and interest, payable through 2043, of which \$2,119,496 will be paid from the FY25-26 budget.

CAPITAL IMPROVEMENT PLAN: A Capital Improvement Plan was approved prior to this budget and includes proposed projects or purchases for the next six fiscal years, the first year of which has been incorporated into this FY25-26 budget for appropriation.

PROPERTY TAXES: This budget will be partially supported by revenues generated through property taxes. The following millage rates are proposed:

<u>FUND</u>	<u>PURPOSE</u>	<u>MILLAGE</u>
General Fund	General Operating	3.00 mills
General Fund	Theatre Improvements	1.00 mills
General Fund	Parks System Improvements	2.00 mills
General Fund	Public Safety Apparatus	1.15 mills
Solid Waste Fund	Solid Waste Disposal	1.00 mills
Environmental Response	Operating	.1008 mills
Dial-A-Ride	Public Transportation	<u>.7252 mills</u>
	TOTAL	8.976 mills

In conclusion, the FY25-26 budget presents a significant proposed commitment of financial resources to provide a wide variety of municipal services. We have worked hard to maximize every tax dollar to continue top-notch maintenance and enhancement of the city’s infrastructure and public service array. While all funds presented in this budget are balanced without the need for issuing new debt, we have noted the anticipated challenges we face with operational funding for the Recreation Fund and Theatre Fund in this fiscal year and beyond.

Teamwork is essential to assembling an annual City budget of this size and I am pleased to report the City of Ionia's administrative leadership team is second to none, consistently requesting departmental budgets that are well planned and respectful of our valuable and limited resources. Finally, all of this is possible, thanks to your continued vision, leadership and support in making the City of Ionia the best place it can be!

Sincerely yours,



Precia L. Garland
City Manager

City of Ionia

Fiscal Year 2025-2026 Budget

Budget Resolution



**A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF IONIA ADOPTING
THE FISCAL YEAR 2025-2026 BUDGET FOR ALL CITY FUNDS AND SETTING THE
MILLAGE RATE TO SUPPORT SAID BUDGET**

WHEREAS, pursuant to MCL 141.412 and Section 5.05 of the City Charter, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on May 17, 2025, and a public hearing on the proposed budget was held on June 4, 2025, now, therefore,

BE IT RESOLVED, that the proposed 2025-2026 Fiscal Year Budget be adopted and that commencing July 1, 2025 and ending June 30, 2026, the following revenues and expenditures are hereby established and appropriated on a governmental fund basis.

BE IT FURTHER RESOLVED, that the estimated revenues and expenditures for Fiscal Year 2025-2026 are as follows:

	Revenues	Expenditures
<u>General Fund</u>		
Property Taxes	\$ 685,000	
Income Taxes	\$ 2,550,000	
State Revenues	\$ 1,420,000	
Charges for Service	\$ 2,380,000	
License and Permits	\$ 166,000	
Interest	\$ 150,000	
Miscellaneous	\$ 269,000	
Council		\$ 54,250
City Manager		\$ 451,586
Elections		\$ 15,000
Accounting		\$ 586,060
Independent Audit		\$ 7,000
Income Tax Administration		\$ 125,130
Front Office		\$ 198,962
Planning & Zoning		\$ 56,500
Assessor		\$ 63,500
City Legal Fees		\$ 105,000
Board of Review		\$ 1,500
Festivals & Events		\$ 9,250
Data Processing Department		\$ 169,000
Clerk		\$ 84,771
Building – Grounds		\$ 356,700
Other Offices		\$ 675,500
Ambulance		\$ 52,000
Public Safety		\$ 3,599,961
Street Lights		\$ 120,500
Oak Hill Cemetery		\$ 35,900
Economic Development		\$ 250,000
Contributions – Other Funds		\$ 930,000
TOTAL	\$ 7,620,000	\$ 7,890,600

	Revenues	Expenditures
	<u>Special Revenue Funds</u>	
Major Street Fund	\$ 1,143,986	\$ 941,500
Local Street Fund	\$ 676,597	\$ 702,000
Solid Waste Fund	\$ 649,000	\$ 761,350
Recreation Fund	\$ 538,900	\$ 554,613
Drug Forfeiture Fund	\$ 1,150	\$ 2,500
Parks Facilities Improvement Fund	\$ 841,000	\$ 1,036,000
Public Safety Vehicle Replacement Fund	\$ 169,000	\$ -0-
Public Safety Donation Fund	\$ 4,900	\$ 5,000
Opioid Settlement Fund	\$ 5,050	\$ 1,000
	<u>Capital Project Funds</u>	
Sidewalk Program Fund	\$ -0-	\$ -0-
Environmental Response Fund	\$ 21,000	\$ 25,000
Capital Improvement Projects Fund	\$ -0-	\$ -0-
	<u>Enterprise Funds</u>	
Theatre	\$ 405,100	\$ 481,850
Dial-A-Ride Fund	\$ 2,162,949	\$ 2,148,499
Sewer Fund	\$ 3,667,000	\$ 3,420,941
Water Fund	\$ 3,197,000	\$ 2,756,017
	<u>Internal Service Fund</u>	
Central Garage Fund	\$ 512,000	\$ 563,000
	<u>Permanent Fund</u>	
Cemetery Trust Fund	\$ -0-	\$ -0-
	<u>Component Units</u>	
Downtown Development Authority Fund	\$ 313,000	\$ 345,230
LDFA	\$ -0-	\$ -0-
Brownfield	\$ 1,500	\$ 10,000
	<u>Joint Venture</u>	
Ionia Regional Utilities Authority Fund	\$ <u>2,228,000</u>	\$ <u>2,228,000</u>
TOTAL	\$ 24,157,132	\$ 23,930,570

The ability to meet all expenditures shall be from available surplus in each fund.

BE IT FURTHER RESOLVED, that the approved employee positions on the Position Roster List contained in the budget by appropriation values shall limit the number of employees who can be employed and no funds are appropriated for any regular full or part-time position or employee not on the Approved Position Roster, unless approved by resolution of the City Council.

BE IT FURTHER RESOLVED, that to meet the operational requirements of the below referenced funds that all the following millage rates be approved and levied by the City on the Summer 2024 property tax bill:

<u>FUND</u>	<u>PURPOSE</u>	<u>MILLAGE</u>
General Fund	General Operating	3.0000 mills*
General Fund	Theatre Improvements	1.0000 mills*
General Fund	Parks System Improvements	2.0000 mills*
General Fund	Public Safety Apparatus	1.1500 mills*
Solid Waste Fund	Solid Waste Disposal	1.0000 mills**
Environmental Response	Operating	0.1008 mills*
Dial-A-Ride	Public Transportation	<u>0.7233</u> mills*
	TOTAL	8.9741 mills

* Authorized by the City Charter

** Authorized by Ordinance No. 437 of the City Code

BE IT FURTHER RESOLVED, that 2.00 mills be levied against all real and personal property located in the Downtown Development District for the purpose of offsetting the expenses associated with operating the Downtown Development Authority and financing improvements within the District; and,

BE IT FURTHER RESOLVED, that the FY 2026-2031 Capital Improvement Plan previously approved is hereby confirmed as an illustrative list of potential future City projects, with projects listed in FY 2026 specifically appropriated as detailed in the FY 2025-2026 budget.

BE IT FURTHER RESOLVED, that the City Manager is hereby authorized to make budgetary transfers within the appropriation centers established throughout this budget. All transfers between appropriations may be made only by further resolution of the City Council pursuant to Section 5.04 of the City Charter and Section 19(2) of the provisions of the Michigan Uniform Accounting and Budget Act.

BE IT FURTHER RESOLVED, that the City Council may, by resolution, make additional appropriations during the 2025-2026 Fiscal Year for unanticipated expenditures required of the City, but such expenditures shall not exceed the amount by which actual and anticipated revenues of the fiscal year are exceeding the revenues as estimated in the budget unless the appropriations are necessary to relieve an emergency endangering the public health, peace, or safety.

This Resolution shall take effect on July 1, 2025.

Approved this 4th day of June, 2025.

Jonathan T. Bowman, City Clerk

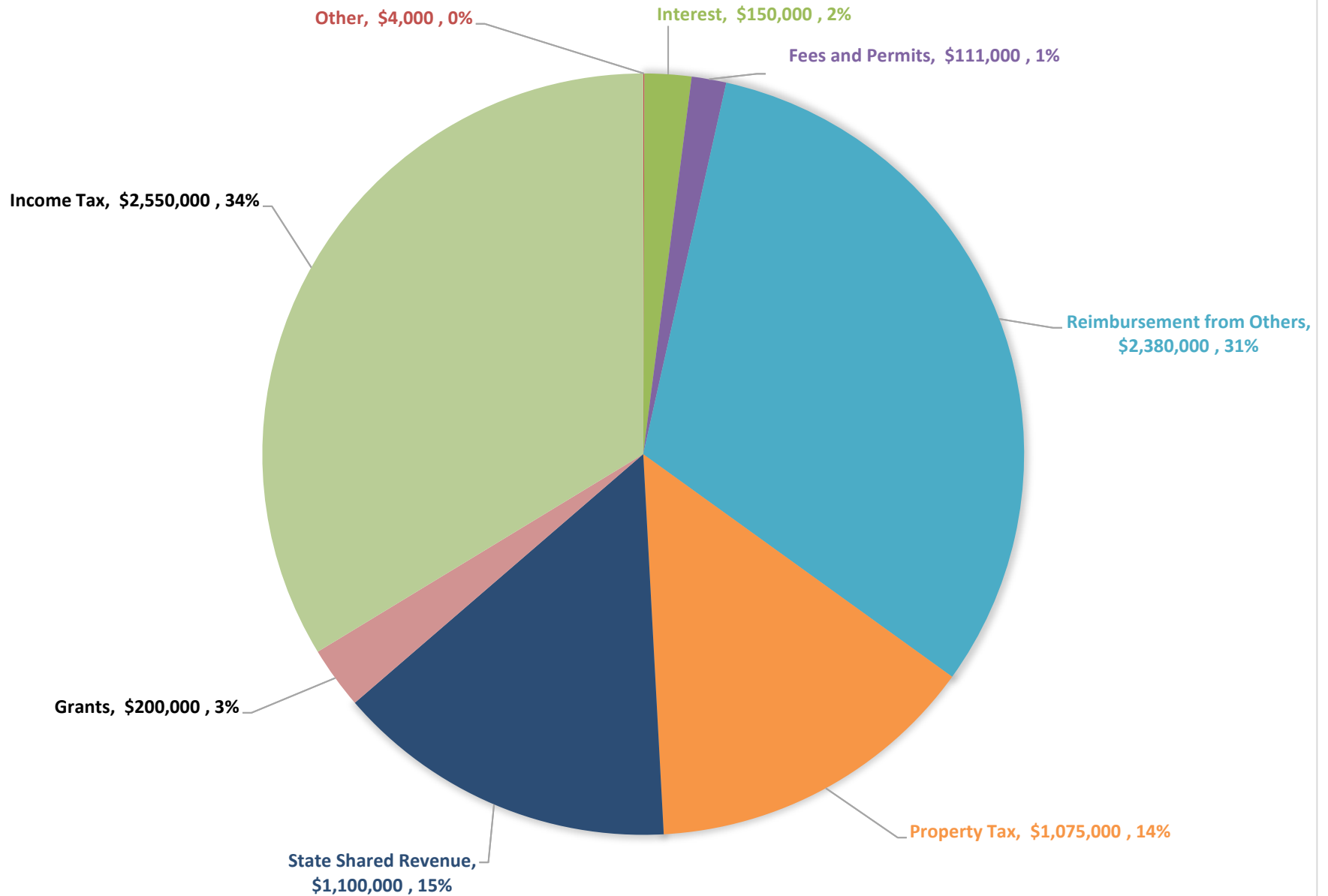
John R. Milewski II, Mayor

City of Ionia

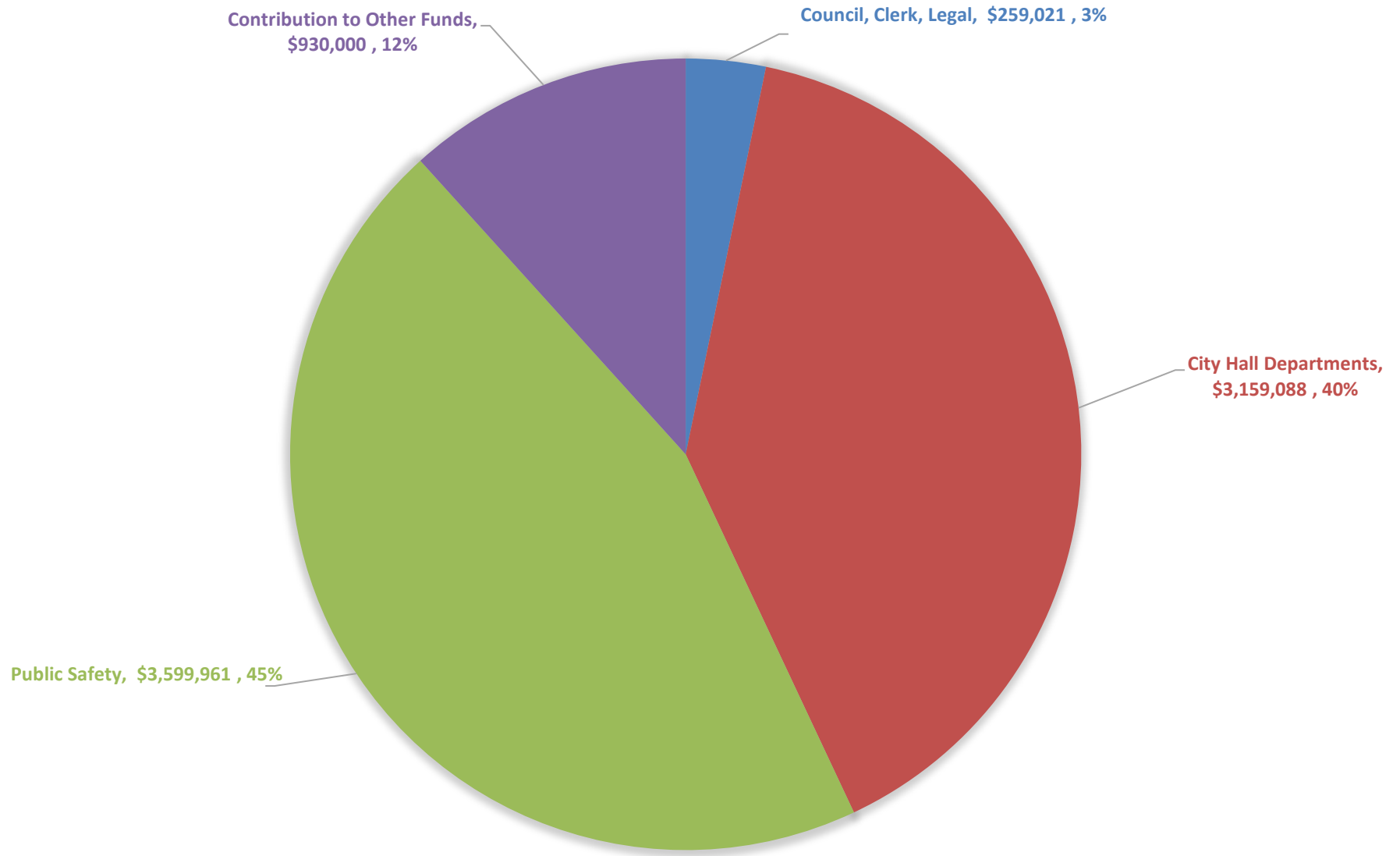
Fiscal Year 2025-2026 Budget

General Fund

GENERAL FUND REVENUES
2025-2026: \$7,620,000



GENERAL FUND EXPENDITURES
2025-2026: \$7,948,070



				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Fund: 101 GENERAL					
Estimated Revenues					
101-000.000-409.000	CURRENT PROPERTY TAXES	616,237	638,102	650,000	685,000
101-000.000-425.000	INCOME TAX REVENUES	3,041,636	3,353,821	2,450,000	2,550,000
101-000.000-427.000	PAYMENT IN LIEU OF TAX	21,906	26,293	24,000	25,000
101-000.000-439.000	ADULT USE MARIJUANA	103,886	119,169	110,000	115,000
101-000.000-445.000	PENALTIES AND INTEREST ON TAXS	39,526	20,886	20,000	20,000
101-000.000-447.000	PROPERTY TAX ADMINISTRATIVE FE	55,506	58,407	55,000	59,000
101-000.000-450.000	LICENSES AND PERMITS	70,465	48,655	50,000	50,000
101-000.000-453.000	CODE ENFORCEMENT FEES	580	2,695	2,500	2,000
101-000.000-502.000	FEDERAL GRANT	1,595	-	-	-
101-000.000-528.000	FEDERAL GRANTS - OTHER	-	5,988	-	-
101-000.000-569.000	STATE GRANT	8,975	44,833	114,000	200,000
101-000.000-569.345	State Grant - MCOLES CPE	-	7,000	-	-
101-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE APPR	148,395	139,544	120,000	120,000
101-000.000-574.000	STATE SHARED REVENUES	1,000,198	1,012,676	1,100,000	1,100,000
101-000.000-579.000	STATE LIQUOR LICENSE FEES	4,253	6,562	5,900	5,000
101-000.000-627.000	CHARGE FOR SERVICE ADMINISTRAT	583,522	604,560	580,000	580,000
101-000.000-628.000	CHARGE FOR SERVICES FIRE	1,864,064	1,910,262	1,835,000	1,800,000
101-000.000-628.500	CHARGE FOR SERVICES - PUBLIC SAFETY	50,729	21,333	-	-
101-000.000-657.000	PARKING FINES/RESTRICTED	1,950	580	2,000	2,000
101-000.000-659.000	DISTRICT COURT FINES	6,598	5,783	6,000	6,000
101-000.000-665.000	INTEREST	105,358	226,023	150,000	150,000
101-000.000-667.000	RENTS & ROYALTIES	95,584	113,066	97,000	98,000
101-000.000-675.000	GIFTS DONATIONS	-	1,918	1,400	-
101-000.000-675.010	DONATIONS - BLOCKER MEMORIAL	9,995	-	-	-
101-000.000-675.011	DONATION FOR COUNCIL	-	1,825	-	-
101-000.000-688.000	OTHER REVENUE	25,203	74,413	25,000	25,000
101-000.000-688.248	Other Income - Sesquicentennial	-	3,956	-	-
101-000.000-688.345	OTHER INCOME - PUBLIC SAFETY	15,590	146,742	20,000	18,000
101-000.000-688.346	PUB SAFETY - DDRIVER REIMB	843	-	700	-
101-000.000-688.349	OTHER REVENUE - RESTITUTION	552	983	500	-
101-000.000-695.000	SALE OF PROPERTY	163,641	1,680	13,000	10,000
101-000.000-699.151	CONTRIBUTION FROM CEMETERY TRUST FUND	-	-	-	-
Estimated Revenues		8,036,788	8,597,756	7,432,000	7,620,000

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document

GENERAL FUND
Revenues

Line Item: Property Tax Revenue

Line Item Number: 101-000-000-409.000

Current Fiscal Year Adopted: \$650,000

New Fiscal Year Recommended: \$685,000

Description: Revenues received in the form of property tax revenues from properties located in the City. The amount budgeted is based on 3.00 mills general operating, 1.00 mill for the Ionia Theatre improvements, 1.00 mill for parks facilities and 1.15 mills for Public Safety apparatus.

Line Item: Income Tax Revenues

Line Item Number: 101-000-000-425.000

Current Fiscal Year Adopted: \$2,450,000

New Fiscal Year Recommended: \$2,550,000

Description: Revenues received in the form of income tax revenues. Residents pay 1% of payroll and non-residents pay .5% of payroll.

Line Item: Payment in Lieu of Taxes

Line Item Number: 101-000-000-427.000

Current Fiscal Year Adopted: \$24,000

New Fiscal Year Recommended: \$25,000

Description: Revenues received in the form of payment in lieu of taxes for apartment complexes in the City that are state or federally subsidized.

Line Item: Adult Use Marijuana

Line Item Number: 101-000-000-439.000

Current Fiscal Year Adopted: \$110,000

New Fiscal Year Recommended: \$115,000

Description: Revenue received from the State of Michigan for the Marijuana Retailers Excise Tax.

Line Item: Penalties and Interest
Line Item Number: 101-000-000-445.000
Current Fiscal Year Adopted: \$20,000
New Fiscal Year Recommended: \$20,000
Description: Revenues received in the form of penalty and interest on delinquent property taxes.

Line Item: Administration Fee
Line Item Number: 101-000-000-447.000
Current Fiscal Year Adopted: \$55,000
New Fiscal Year Recommended: \$59,000
Description: Revenues received in the form of the 1% administrative fee for collection of property taxes.

Line Item: Licenses and Permits
Line Item Number: 101-000-000-450.000
Current Fiscal Year Adopted: \$50,000
New Fiscal Year Recommended: \$50,000
Description: Revenues received from the issuance of miscellaneous permits.

Line Item: Code Enforcement Fees
Line Item Number: 101-000-000-453.000
Current Fiscal Year Adopted: \$2,500
New Fiscal Year Recommended: \$2,000
Description: Revenues received through code enforcement, this includes annual rental inspection fees.

Line Item: State Grant
Line Item Number: 101-000-000-569.000
Current Fiscal Year Adopted: \$114,000
New Fiscal Year Recommended: \$200,000
Description: Funds received from the state government in the form of grant proceeds.

Line Item: Local Community Stabilization Grant

Line Item Number: 101-000-000-573.000

Current Fiscal Year Adopted: \$120,000

New Fiscal Year Recommended: \$120,000

Description: Revenues received from the State of Michigan in lieu of local personal property tax payments.

Line Item: State Revenue Sharing

Line Item Number: 101-000-000-574.000

Current Fiscal Year Adopted: \$1,100,000

New Fiscal Year Recommended: \$1,100,000

Description: Revenues received from the State of Michigan for revenue sharing.

Line Item: Liquor License Fees

Line Item Number: 101-000-000-579.000

Current Fiscal Year Adopted: \$5,900

New Fiscal Year Recommended: \$5,000

Description: Revenues received from the State for fees collected for the liquor licenses issued to establishments in the City.

Line Item: Charges for Service - Administration

Line Item Number: 101-000-000-627.000

Current Fiscal Year Adopted: \$580,000

New Fiscal Year Recommended: \$580,000

Description: Revenues received from other major City funds for having City Hall staff provide accounting and administrative oversight of the operation of the other funds.

Line Item: Charges for Service - Fire

Line Item Number: 101-000-000-628.000

Current Fiscal Year Adopted: \$1,835,000

New Fiscal Year Recommended: \$1,800,000

Description: Revenues received from the State of Michigan for providing fire protection for the state-owned properties.

Line Item: Parking Fines
Line Item Number: 101-000-000-657.000
Current Fiscal Year Adopted: \$2,000
New Fiscal Year Recommended: \$2,000
Description: Revenues received from the issuance of parking tickets.

Line Item: District Court Fines
Line Item Number: 101-000-000-659.000
Current Fiscal Year Adopted: \$6,000
New Fiscal Year Recommended: \$6,000
Description: Revenues received in the form of fines and costs for ordinance violations.

Line Item: Interest
Line Item Number: 101-000-000-665.000
Current Fiscal Year Adopted: \$150,000
New Fiscal Year Recommended: \$150,000
Description: Revenues received in the form of interest income on reserves held by the General Fund.

Line Item: Rents & Royalties
Line Item Number: 101-000-000-667.000
Current Fiscal Year Adopted: \$97,000
New Fiscal Year Recommended: \$98,000
Description: Revenues received from Charter Cable for franchise fees, Alltel for tower rental, leasing of unused property around the Ionia Free Fair for crop farming purposes and other miscellaneous sources.

Line Item: Other Revenue
Line Item Number: 101-000-000-688.000
Current Fiscal Year Adopted: \$25,000
New Fiscal Year Recommended: \$25,000
Description: Revenues received from miscellaneous sources, non-sufficient funds fees, City Hall conference room rental, copies, etc.

Line Item: Other Revenue – Public Safety

Line Item Number: 101-000-000-688.345

Current Fiscal Year Adopted: \$20,000

New Fiscal Year Recommended: \$18,000

Description: Revenues received from miscellaneous sources directly attributable to Public Safety Department activities. This includes for staffing the Free Fair, 302 Training Funds and copy revenue and restitution.

Line Item: Drunk Driver Reimbursement – Public Safety

Line Item Number: 101-000-000-688.346

Current Fiscal Year Adopted: \$700

New Fiscal Year Recommended: \$-0-

Description: Revenues received in the form of drunk driver reimbursement from District Court.

Line Item: Other Revenue - Restitution

Line Item Number: 101-000-000-688.349

Current Fiscal Year Adopted: \$500

New Fiscal Year Recommended: \$-0-

Description: Revenues received in the form of reimbursement from District Court for prosecution restitution.

Line Item: Sale of Property

Line Item Number: 101-000-000-695.000

Current Fiscal Year Adopted: \$13,000

New Fiscal Year Recommended: \$10,000

Description: Revenues received from the sale of miscellaneous property including retired police cruisers.

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Appropriations					
Department: COUNCIL					
101-101.000-702.000	SALARY & WAGES	13,946	16,400	21,000	22,000
101-101.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	1,086	1,278	2,000	2,000
101-101.000-727.000	OFFICE SUPPLIES	43	1,460	750	750
101-101.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	-	-	500	500
101-101.000-860.000	TRANSPORTATION AND TRAINING	85	1,845	2,500	3,000
101-101.000-861.000	MEMBERSHIP AND DUES	18,818	19,106	21,000	22,000
101-101.000-880.000	CITY COUNCIL PUBLIC RELATIONS	2,198	23,529	4,000	4,000
Total Department COUNCIL:		36,175	63,618	51,750	54,250
Department: CITY MANAGER					
101-172.000-702.000	SALARY & WAGES	214,834	217,607	218,500	261,450
101-172.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	116,501	138,742	158,000	154,836
Department: CITY MANAGER					
101-172.000-727.000	OFFICE SUPPLIES	1,469	1,710	1,800	2,500
101-172.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	-	24,212	25,000	25,000
101-172.000-860.000	TRANSPORTATION AND TRAINING	4,137	3,003	4,600	5,500
101-172.000-861.000	MEMBERSHIP AND DUES	1,669	1,771	1,800	2,300
Total Department CITY MANAGER:		338,609	387,045	409,700	451,586
Department: ELECTIONS					
101-191.000-727.000	OFFICE SUPPLIES	10,330	8,072	7,500	5,000
101-191.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	14,101	16,914	28,000	10,000
Total Department ELECTIONS:		24,430	24,986	35,500	15,000
Department: ACCOUNTING					
101-201.000-702.000	SALARY & WAGES	259,416	259,749	265,750	271,650
101-201.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	211,764	214,193	237,000	308,410
101-201.000-727.000	OFFICE SUPPLIES	3,750	3,926	3,700	4,000
101-201.000-860.000	TRANSPORTATION AND TRAINING	580	563	2,000	2,000
Total Department ACCOUNTING:		475,510	478,431	508,450	586,060
Department: INDEPENDENT AUDIT					
101-202.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	4,550	5,000	6,000	7,000
Total Department INDEPENDENT AUDIT:		4,550	5,000	6,000	7,000
Department: INCOME TAX ADMINISTRATION					
101-203.000-702.000	SALARY & WAGES	66,805	66,905	70,750	66,850
101-203.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	33,607	35,188	38,500	36,780

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
101-203.000-728.000	POSTAGE	5,464	6,218	6,000	6,000
101-203.000-740.000	OPERATING SUPPLIES	8,260	7,130	6,000	6,000
101-203.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	5,187	11,190	7,500	9,000
101-203.000-860.000	TRANSPORTATION AND TRAINING	187	163	500	500
Total Department INCOME TAX ADMINISTRATION:		119,511	126,795	129,250	125,130
Department: FRONT OFFICE					
101-204.000-702.000	SALARY & WAGES	120,185	127,945	129,900	130,200
101-204.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	60,391	60,442	62,650	67,012
101-204.000-727.000	OFFICE SUPPLIES	204	138	1,250	1,250
101-204.000-860.000	TRANSPORTATION AND TRAINING	-	-	500	500
Total Department FRONT OFFICE:		180,780	188,526	194,300	198,962
Department: PLANNING & ZONING					
101-208.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	30,257	88,072	65,000	55,000
101-208.000-900.000	PUBLISHING	1,702	1,887	1,000	1,000
101-208.000-956.000	MISCELLANEOUS EXPENSE	308	-	500	500
Total Department PLANNING & ZONING:		32,267	89,960	66,500	56,500
Department: ASSESSOR					
101-209.000-727.000	OFFICE SUPPLIES	2,429	1,781	2,500	2,500
101-209.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	60,173	45,600	61,000	61,000
Total Department ASSESSOR:		62,601	47,381	63,500	63,500
Department: CITY LEGAL FEES					
101-210.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	56,384	57,862	55,000	45,000
101-210.000-801.002	LEGAL FEES - PROSECUTION	77,704	53,966	70,000	60,000
Total Department CITY LEGAL FEES:		134,088	111,827	125,000	105,000
Department: BOARD OF REVIEW					
101-247.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	585	812	1,250	1,500
Total Department BOARD OF REVIEW:		585	812	1,250	1,500
Department: FESTIVAL & EVENTS					
101-248.000-707.000	CENTRAL GARAGE ALLOCATION	2,891	4,872	5,000	5,000
101-248.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	1,863	2,454	3,000	3,000
101-248.000-740.000	OPERATING SUPPLIES	-	43	350	500
101-248.000-940.000	EQUIPMENT RENTAL	473	531	750	750
Total Department FESTIVAL & EVENTS:		5,227	7,900	9,100	9,250
Department: DATA PROCESSING DEPARTMENT					

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
101-258.000-727.000	OFFICE SUPPLIES	1,044	725	2,000	2,000
101-258.000-747.000	SOFTWARE	40,866	33,929	45,000	45,000
101-258.000-801.000	CONTRACTUAL AND PROFESSIONAL SERVICES	57,371	82,799	60,000	52,000
101-258.000-980.000	CAPITAL OUTLAY	9,513	35,688	77,000	70,000
Total Department DATA PROCESSING DEPARTMENT:		108,795	153,141	184,000	169,000
Department: CLERK					
101-260.000-702.000	SALARY & WAGES	16,096	37,500	42,500	42,750
101-260.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	1,545	3,127	10,000	23,021
101-260.000-727.000	OFFICE SUPPLIES	1,213	861	1,000	1,000
101-260.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	326	-	3,500	3,500
101-260.000-860.000	TRANSPORTATION AND TRAINING	-	-	500	500
101-260.000-900.000	PUBLISHING	11,763	16,043	14,000	14,000
Total Department CLERK:		30,943	57,531	71,500	84,771
Department: BUILDINGS - GROUNDS					
101-265.000-707.000	CENTRAL GARAGE ALLOCATION	30,603	690	2,000	2,000
101-265.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	6,232	383	1,200	1,200
101-265.000-775.000	REPAIR & MAINTENANCE SUPPLIES	4,052	2,735	6,500	6,500
101-265.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	38,952	53,267	415,000	50,000
101-265.000-920.000	PUBLIC UTILITIES	11,591	11,452	14,000	16,000
101-265.000-940.000	EQUIPMENT RENTAL	156	143	1,000	1,000
101-265.000-954.000	INSURANCE	81,192	87,379	91,750	95,000
101-265.000-980.000	CAPITAL OUTLAY	7,001	10,310	250,000	185,000
Total Department BUILDINGS - GROUNDS:		179,779	166,360	781,450	356,700
Department: OTHER OFFICES					
101-289.000-727.000	OFFICE SUPPLIES	2,980	4,037	7,500	7,500
101-289.000-728.000	POSTAGE	6,306	8,481	10,000	10,000
101-289.000-729.000	CREDIT CARD FEES	3,066	11,652	3,500	3,500
101-289.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	621,218	687,558	650,000	650,000
101-289.000-851.000	TELEPHONE	2,432	2,333	2,000	2,500
101-289.000-860.200	TRAINING - SAFETY POLICY	-	-	2,000	2,000
Total Department OTHER OFFICES:		636,002	714,061	675,000	675,500
Department: AMBULANCE					
101-344.000-803.000	AMBULANCE SERVICE	45,652	48,285	50,000	52,000
Total Department AMBULANCE:		45,652	48,285	50,000	52,000
Department: PUBLIC SAFETY					

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
101-345.000-702.001	SALARY AND WAGES - PSO1	1,377,561	1,318,799	1,436,500	1,495,050
101-345.000-702.002	SALARY AND WAGES - FIRE	38,604	60,069	65,000	66,900
101-345.000-702.003	SALARY AND WAGES - PART TIMERS	8,775	27,278	45,000	35,000
101-345.000-702.004	SALARY AND WAGES - FIRE AUX	25,352	21,071	25,000	25,000
101-345.000-702.005	SALARY AND WAGES - ADMIN ASSISTANT	61,895	62,070	63,400	65,300
101-345.000-702.006	SALARY AND WAGES - CROSSING GD	14,502	13,824	13,000	14,000
101-345.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	1,121,172	1,211,762	1,325,000	1,407,886
101-345.000-727.000	OFFICE SUPPLIES	2,174	2,112	3,500	3,500
101-345.000-740.000	OPERATING SUPPLIES	21,924	19,040	26,000	26,000
101-345.000-740.200	OPERATING SUPPLIES - CLOTHING	7,717	11,178	11,000	11,000
101-345.000-743.000	OPERATING SUPPLIES-GAS & OIL	40,286	39,928	45,000	45,000
101-345.000-745.000	K9 UNIT	15,705	2,669	3,000	3,000
101-345.000-750.000	D.A.R.E. EXPENSES	-	-	3,000	3,000
101-345.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	36,935	40,240	38,000	97,000
101-345.000-850.000	COMMUNICATIONS	5,108	7,306	10,000	20,000
101-345.000-851.000	TELEPHONE	9,462	9,013	8,500	9,500
101-345.000-861.000	MEMBERSHIP AND DUES	680	975	800	825
101-345.000-920.000	PUBLIC UTILITIES	29,018	26,117	30,000	30,000
101-345.000-930.000	VEHICLE REPAIR & MAINTENANCE	31,216	41,864	32,000	32,000
101-345.000-931.000	BUILDING REPAIR & MAINTENANCE	33,358	23,614	15,000	15,000
101-345.000-960.000	EDUCATION & TRAINING	-	-	12,000	18,000
101-345.000-960.100	EDUCATION AND TRAINING - PA302	16,706	23,088	11,000	11,000
101-345.000-989.000	CAPITAL OUTLAY-EQUIPMENT	130,767	273,614	139,500	166,000
Total Department PUBLIC SAFETY:		3,028,915	3,235,631	3,361,200	3,599,961
Department: STREET LIGHTS					
101-448.000-707.000	CENTRAL GARAGE ALLOCATION	157	172	2,500	2,500
101-448.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	42	151	1,000	1,000
101-448.000-775.000	REPAIR & MAINTENANCE SUPPLIES	42,700	1,537	25,000	25,000
101-448.000-920.000	PUBLIC UTILITIES	81,644	86,262	90,000	92,000
Total Department STREET LIGHTS:		124,543	88,122	118,500	120,500
Department: STORM SEWER					
101-546.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	36,741	-	-	-
Total Department STORM SEWER:		36,741	-	-	-
Department: OAK HILL CEMETERY					
101-567.000-707.000	CENTRAL GARAGE ALLOCATION	7,726	4,552	10,000	10,000

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
101-567.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	4,708	3,455	6,500	6,500
101-567.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	-	-	1,400	1,400
101-567.000-940.000	EQUIPMENT RENTAL	12,160	12,719	18,000	18,000
Total Department OAK HILL CEMETERY:		24,594	20,726	35,900	35,900
Department: Economic Development					
101-728.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	-	-	-	250,000
Total Department Economic Development:		-	-	-	250,000
Department: CONTRIBUTION					
101-965.000-999.205	CONTRIBUTION - PUBLIC SAFETY VEHICLE FUN	115,000	150,000	155,000	160,000
101-965.000-999.239	CONTRIBUTION TO PARKS - FAC IMP FUND	275,000	300,000	300,000	100,000
101-965.000-999.248	CONTRIBUTION TO DDA	350,000	250,000	270,000	270,000
101-965.000-999.249	CONTRIBUTION TO RECREATION	375,000	375,000	375,000	400,000
101-965.000-999.591	CONTRIBUTION TO WATER FUND	240,000	-	-	-
Total Department CONTRIBUTION:		1,355,000	1,075,000	1,100,000	930,000
Appropriations		6,985,300	7,091,136	7,977,850	7,948,070
Fund 101 - GENERAL:					
TOTAL ESTIMATED REVENUES		8,036,788	8,597,756	7,432,000	7,620,000
TOTAL APPROPRIATIONS		6,985,300	7,091,136	7,977,850	7,948,070
NET OF REVENUES & APPROPRIATIONS:		1,051,488	1,506,620	(545,850)	(328,070)
BEG. FUND BALANCE		3,188,356	4,239,844	5,746,464	5,746,464
END FUND BALANCE		4,239,844	5,746,464	5,200,614	5,418,394

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document

GENERAL FUND
City Council

Line Item: Salary and Wages

Line Item Number: 101.101.000.702.000

Current Fiscal Year Adopted: \$21,000

New Fiscal Year Recommended: \$22,000

Description: To cover the salaries received by the Mayor and Councilmembers. The Mayor and City Councilmembers are currently paid \$125 per regular and special meeting attended. In addition to meeting pay, the Mayor is paid \$175 per month for additional duties.

Line Item: Payroll Taxes & Fringe Benefits

Line Item Number: 101.101.000.710.000

Current Fiscal Year Adopted: \$2,000

New Fiscal Year Recommended: \$2,000

Description: To cover the cost of Social Security and worker's compensation insurance for the Mayor and Councilmembers.

Line Item: Office Supplies

Line Item Number: 101.101.000.727.000

Current Fiscal Year Adopted: \$750

New Fiscal Year Recommended: \$750

Description: Funds to cover binding supplies for Council packets, name plates, business cards, etc.

Line Item: Transportation and Training

Line Item Number: 101.101.000.860.000

Current Fiscal Year Adopted: \$2,500

New Fiscal Year Recommended: \$3,000

Description: Funds to cover the cost of training for City Councilmembers.

Line Item: Membership and Dues

Line Item Number: 101.101.000.861.000

Current Fiscal Year Adopted: \$21,000

New Fiscal Year Recommended: \$22,000

Description: Funds to cover membership or dues for organizations including the Ionia Area Chamber of Commerce, the West Michigan Regional Planning Commission, the Grand Valley Metro Council, the Ionia County Economic Alliance and the Michigan Municipal League.

Line Item: Public Relations

Line Item Number: 101.101.000.880.000

Current Fiscal Year Adopted: \$4,000

New Fiscal Year Recommended: \$4,000

Description: Funds to cover the cost of public relations type expenses.

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GENERAL FUND
City Manager

Line Item: Salary and Wages

Line Item Number: 101.172.000.702.000

Current Fiscal Year Adopted: \$218,500

New Fiscal Year Recommended: \$261,450

Description: Funds to cover the cost of the City Manager, Assistant City Manager (50%) and Assistant to the City Manager's salary. Funds are included for payment for unused sick time and automobile allowance.

Line Item: Payroll Taxes & Fringe Benefits

Line Item Number: 101.172.000.710.000

Current Fiscal Year Adopted: \$158,000

New Fiscal Year Recommended: \$154,836

Description: Funds to cover the Social Security, health and dental insurance, life insurance, retirement, workers' compensation and unemployment insurance expenses for positions funded from this budget.

Line Item: Office Supplies

Line Item Number: 101.172.000.727.000

Current Fiscal Year Adopted: \$1,800

New Fiscal Year Recommended: \$2,500

Description: Funds to cover the cost of office supplies used by the City Manager.

Line Item: Contractual and Professional Services

Line Item Number: 101.172.000.801.000

Current Fiscal Year Adopted: \$25,000

New Fiscal Year Recommended: \$25,000

Description: Funds to cover the cost of professional services needed throughout the year.

Line Item: Transportation and Training

Line Item Number: 101.172.000.860.000

Current Fiscal Year Adopted: \$4,600

New Fiscal Year Recommended: \$5,500

Description: Funds to cover the departmental employees attendance at the Summer and Winter City Manager conferences, annual MML conference and annual MML Legislative conference.

Line Item: Membership and Dues

Line Item Number: 101.172.000.861.000

Current Fiscal Year Adopted: \$1,800

New Fiscal Year Recommended: \$2,300

Description: Funds to cover the City Manager's dues to belong to local civic organizations along with the Michigan Local Government Manager's Association, and the West Michigan City Manager's Association.

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GENERAL FUND
Elections

Line Item: Office Supplies

Line Item Number: 101-191.000.727.000

Current Fiscal Year Adopted: \$7,500

New Fiscal Year Recommended: \$5,000

Description: Funds used to cover the office supplies expenses associated with Elections activities such as voter identification cards and envelopes.

Line Item: Contractual and Professional Services

Line Item Number: 101-191.000.801.000

Current Fiscal Year Adopted: \$28,000

New Fiscal Year Recommended: \$10,000

Description: Funds used to cover the wages paid to Election Inspectors.

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GENERAL FUND
Accounting

Line Item: Salary and Wages

Line Item Number: 101.201.000.702.000

Current Fiscal Year Adopted: \$265,750

New Fiscal Year Recommended: \$271,650

Description: Funds to cover the salary and wage expenses associated with four employees in the accounting department. This includes the Finance Director, Assistant Finance Director, and Accounts Payable/Payroll Clerk.

Line Item: Payroll Taxes & Fringe Benefits

Line Item Number: 101.201.000.710.000

Current Fiscal Year Adopted: \$237,000

New Fiscal Year Recommended: \$308,410

Description: Funds to cover the Social Security, health and dental insurance, life insurance, retirement, workers' compensation and unemployment insurance expenses for positions funded from this budget.

Line Item: Office Supplies

Line Item Number: 101.201.000.727.000

Current Fiscal Year Adopted: \$3,700

New Fiscal Year Recommended: \$4,000

Description: Funds to cover the cost of office supplies for the Accounting Department. This includes printers and printer cartridges, mailing labels, paper, etc.

Line Item: Transportation and Training

Line Item Number: 101.201.000.860.000

Current Fiscal Year Adopted: \$2,000

New Fiscal Year Recommended: \$2,000

Description: Funds to cover training expenses and membership dues for the Accounting Department. This includes memberships in the Michigan Finance Officers Association, Michigan Association of Certified Public Accountants, American Institute of Certified Public Accountants and Michigan Municipal Treasurers' Association and funds for miscellaneous employee training programs.

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GENERAL FUND
Audit

Line Item: Independent Audit

Line Item Number: 101.202.000.801.000

Current Fiscal Year Adopted: \$6,000

New Fiscal Year Recommended: \$7,000

Description: Funds to cover the General Fund's portion of having the annual audit completed.

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GENERAL FUND
Income Tax

Line Item: Salary and Wages

Line Item Number: 101.203.000.702.000

Current Fiscal Year Adopted: \$70,750

New Fiscal Year Recommended: \$66,850

Description: Funds to cover the salary and wage expense associated with income tax administration staff.

Line Item: Payroll Taxes & Fringe Benefits

Line Item Number: 101.203.000.710.000

Current Fiscal Year Adopted: \$38,500

New Fiscal Year Recommended: \$36,780

Description: Funds to cover the Social Security, life insurance, retirement, workers' compensation and unemployment insurance expenses for positions funded from this budget.

Line Item: Postage

Line Item Number: 101.203.000.728.000

Current Fiscal Year Adopted: \$6,000

New Fiscal Year Recommended: \$6,000

Description: Funds to cover the postage expenses for the Income Tax Division.

Line Item: Operating Supplies

Line Item Number: 101.203.000.740.000

Current Fiscal Year Adopted: \$6,000

New Fiscal Year Recommended: \$6,000

Description: Funds to cover the cost of operating supplies for the Income Tax Division, including 1099 forms, laser checks and miscellaneous office supplies.

Line Item: Contractual and Professional Services

Line Item Number: 101.203.000.801.000

Current Fiscal Year Adopted: \$7,500

New Fiscal Year Recommended: \$9,000

Description: Funds to cover the cost of obtaining the annual State of Michigan compliance disk, utilizing a collection agency to assist with delinquent accounts, subscribing to the address search services offered by Accurant, City Attorney fees associated with income tax compliance, City income tax advertisements (print and radio) and to cover the cost for citizens to E-file.

Line Item: Transportation and Training

Line Item Number: 101.203.000.860.000

Current Fiscal Year Adopted: \$500

New Fiscal Year Recommended: \$500

Description: Funds to cover annual training seminars for the Income Tax Division employees. This includes the annual income tax workshop and meetings of the Michigan Income Tax Association.

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GENERAL FUND
Front Office – City Hall

Line Item: Salary and Wages

Line Item Number: 101-204.000.702.000

Current Fiscal Year Adopted: \$129,900

New Fiscal Year Recommended: \$130,200

Description: Funds to cover the salary and wages associated with the Front Office at City Hall. This includes funds for longevity pay and sick time buyouts.

Line Item: Payroll Taxes & Fringe Benefit

Line Item Number: 101-204.000.710.000

Current Fiscal Year Adopted: \$62,650

New Fiscal Year Recommended: \$67,012

Description: Funds to cover the Social Security, life insurance, retirement, workers' compensation and unemployment insurance expenses for positions funded from this budget.

Line Item: Office Supplies

Line Item Number: 101-204.000.727.000

Current Fiscal Year Adopted: \$1,250

New Fiscal Year Recommended: \$1,250

Description: Funds to cover office supply expenses for the front office. This includes printer cartridges, mailing labels, paper, etc.

Line Item: Transportation and Training

Line Item Number: 101-204.000.860.000

Current Fiscal Year Adopted: \$500

New Fiscal Year Recommended: \$500

Description: Funds to cover costs associated with front office staff attending training sessions and the associated transportation expenses.

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GENERAL FUND
Planning and Zoning

Line Item: Contractual and Professional Services

Line Item Number: 101.208.000.801.000

Current Fiscal Year Adopted: \$65,000

New Fiscal Year Recommended: \$55,000

Description: Funds to cover expenses associated with engineering review and inspections for new development, planning consultant fees, education sessions for the Planning Commission and code updates.

Line Item: Publishing

Line Item Number: 101.208.000.900.000

Current Fiscal Year Adopted: \$1,000

New Fiscal Year Recommended: \$1,000

Description: Funds to cover the cost of publishing public hearing notices in the newspaper regarding particular planning matters such as site plan review, rezones, etc.

Line Item: Miscellaneous Expense

Line Item Number: 101.208.000.956.000

Current Fiscal Year Adopted: \$500

New Fiscal Year Recommended: \$500

Description: Funds to cover miscellaneous expenses associated with planning and zoning matters such as copies, refreshments, etc.

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GENERAL FUND
Assessor

Line Item: Office Supplies

Line Item Number: 101.209.000.727.000

Current Fiscal Year Adopted: \$2,500

New Fiscal Year Recommended: \$2,500

Description: Funds to cover the cost of office supplies for the City Assessor. This includes supplies necessary for mailing assessment change notices.

Line Item: Contractual and Professional Services

Line Item Number: 101.209.000.801.000

Current Fiscal Year Adopted: \$61,000

New Fiscal Year Recommended: \$61,000

Description: Funds to cover the cost of contracting with Randy Jewell for assessing services and legal service for tax tribunals.

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GENERAL FUND
Legal Fees

Line Item: Contractual and Professional Services
Line Item Number: 101.210.000.801.000
Current Fiscal Year Adopted: \$55,000
New Fiscal Year Recommended: \$45,000
Description: Funds to cover the cost of legal fees for general municipal issues.

Line Item: Legal Fees – Prosecution
Line Item Number: 101.210.000.801.002
Current Fiscal Year Adopted: \$70,000
New Fiscal Year Recommended: \$60,000
Description: Funds to cover the cost of legal fees for criminal and civil related matters.

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GENERAL FUND
Board of Review

Line Item: Contractual and Professional Services

Line Item Number: 101.247.000.801.000

Current Fiscal Year Adopted: \$1,250

New Fiscal Year Recommended: \$1,500

Description: Funds to cover the fees paid to the residents who serve on the Board of Review.

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GENERAL FUND
Festivals

Line Item: Central Garage Allocation

Line Item Number: 101.248.000.707.000

Current Fiscal Year Adopted: \$5,000

New Fiscal Year Recommended: \$5,000

Description: Funds to cover the cost of having Public Works Department employees staff parades and change seasonal banners.

Line Item: Central Garage Fringe Benefits

Line Item Number: 101.248.000.710.100

Current Fiscal Year Adopted: \$3,000

New Fiscal Year Recommended: \$3,000

Description: Funds to cover the cost of the payroll taxes and fringe benefits associated with the Public Works Department employees staff parades and change seasonal banners.

Line Item: Operating Supplies

Line Item Number: 101.248.000.740.000

Current Fiscal Year Adopted: \$350

New Fiscal Year Recommended: \$500

Description: Funds to cover miscellaneous supplies associated with installing seasonal banners (brackets, etc).

Line Item: Equipment Rental

Line Item Number: 101.248.000.940.000

Current Fiscal Year Adopted: \$750

New Fiscal Year Recommended: \$750

Description: Funds to cover the cost of renting equipment from the Central Garage Fund staffing parades and changing seasonal banners.

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GENERAL FUND
Data Processing

Line Item: Office Supplies

Line Item Number: 101-258.000.727.000

Current Fiscal Year Adopted: \$2,000

New Fiscal Year Recommended: \$2,000

Description: Funds to cover the cost of purchasing supplies associated with operating the City's computer systems. This includes cables, small hardware, backup tapes, disks, battery back-ups, etc.

Line Item: Software

Line Item Number: 101-258.000.747.000

Current Fiscal Year Adopted: \$45,000

New Fiscal Year Recommended: \$45,000

Description: Funds to cover the cost of licensing software and buying upgrades for existing software utilized by the City and replacing software.

Line Item: Contractual and Professional Services

Line Item Number: 101-258.000.801.000

Current Fiscal Year Adopted: \$60,000

New Fiscal Year Recommended: \$52,000

Description: Funds to cover the cost of consulting with an outside firm for the City's information technology and website needs.

Line Item: Capital Outlay

Line Item Number: 101-258.000.980.000

Current Fiscal Year Adopted: \$77,000

New Fiscal Year Recommended: \$70,000

Description: Funds to cover capital outlay purchases for the Data Processing Department including server, computers, and phone system upgrade.

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GENERAL FUND
City Clerk

Line Item: Salary and Wages
Line Item Number: 101-260.000.702.000
Current Fiscal Year Adopted: \$42,500
New Fiscal Year Recommended: \$42,750
Description: Funds to cover the City Clerk's annual salary.

Line Item: Payroll Taxes & Fringe Benefits
Line Item Number: 101-260.000.710.000
Current Fiscal Year Adopted: \$10,000
New Fiscal Year Recommended: \$23,021
Description: Funds to cover the cost of the Social Security and workers' compensation expenses associated with the City Clerk position.

Line Item: Office Supplies
Line Item Number: 101-260.000.727.000
Current Fiscal Year Adopted: \$1,000
New Fiscal Year Recommended: \$1,000
Description: Funds to cover the cost of office supplies for the City Clerk.

Line Item: Contractual and Professional Services
Line Item Number: 101-260.000.801.000
Current Fiscal Year Adopted: \$3,500
New Fiscal Year Recommended: \$3,500
Description: Funds to cover the cost of annually codifying amendments to the City Code.

Line Item: Transportation and Training
Line Item Number: 101-260.000.860.000
Current Fiscal Year Adopted: \$500
New Fiscal Year Recommended: \$500
Description: Funds to cover the cost of training for the City Clerk.

Line Item: Publishing
Line Item Number: 101-260.000.900.000
Current Fiscal Year Adopted: \$14,000
New Fiscal Year Recommended: \$14,000
Description: Funds to cover the cost of publishing legal notices in the newspaper.

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GENERAL FUND
Building and Grounds – City Hall

Line Item: Central Garage Allocation

Line Item Number: 101.265.000.707.000

Current Fiscal Year Adopted: \$2,000

New Fiscal Year Recommended: \$2,000

Description: Funds to cover the cost of having Public Works Department employees complete maintenance projects at City Hall and other City properties such as parking areas.

Line Item: Central Garage Fringe Benefits

Line Item Number: 101.265.000.710.100

Current Fiscal Year Adopted: \$1,200

New Fiscal Year Recommended: \$1,200

Description: Funds to cover the payroll taxes and fringe benefit expenses associated with the hour that Public Works Department employees perform maintenance at City Hall and other City properties.

Line Item: Repair and Maintenance

Line Item Number: 101.265.000.775.000

Current Fiscal Year Adopted: \$6,500

New Fiscal Year Recommended: \$6,500

Description: Funds to cover the cost of cleaning supplies and repair parts for City Hall and other City properties such as parking areas.

Line Item: Contractual and Professional Services

Line Item Number: 101.265.000.801.000

Current Fiscal Year Adopted: \$415,000

New Fiscal Year Recommended: \$50,000

Description: Funds to cover the cost of outside contractors that complete maintenance work to City Hall. This includes City Hall cleaning, repairs to the heating and cooling system, window washing and carpet cleaning and funds to cover the cost of demolishing structures on tax reverted properties owned by the County.

Line Item: Public Utilities
Line Item Number: 101.265.000.920.000
Current Fiscal Year Adopted: \$14,000
New Fiscal Year Recommended: \$16,000
Description: Funds to cover the cost of natural gas and electricity for City Hall.

Line Item: Equipment Rental
Line Item Number: 101.265.000.940.000
Current Fiscal Year Adopted: \$1,000
New Fiscal Year Recommended: \$1,000
Description: Funds to cover the rental of equipment from the Central Garage that may be needed as repairs are completed at City Hall and other City properties such as parking areas.

Line Item: Insurance
Line Item Number: 101.265.000.954.000
Current Fiscal Year Adopted: \$91,750
New Fiscal Year Recommended: \$95,000
Description: Funds to cover the cost of insuring most City facilities.

Line Item: Capital Outlay
Line Item Number: 101.265.000.980.000
Current Fiscal Year Adopted: \$250,000
New Fiscal Year Recommended: \$180,000
Description: Funds to cover the cost of the elevator overhaul.

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GENERAL FUND
Other Offices – City Hall

Line Item: Office Supplies

Line Item Number: 101.289.000.727.000

Current Fiscal Year Adopted: \$7,500

New Fiscal Year Recommended: \$7,500

Description: Funds to cover the cost of purchasing office supplies that are used by all departments at City Hall. This includes stationary, envelopes, fax machine supplies, property tax forms and copy machine paper.

Line Item: Postage

Line Item Number: 101.289.000.728.000

Current Fiscal Year Adopted: \$10,000

New Fiscal Year Recommended: \$10,000

Description: Funds to cover postage expenses associated with most departments at City Hall. A portion of the amount budgeted is reimbursed by the Recreation Fund and the Chamber of Commerce.

Line Item: Credit Card Fees

Line Item Number: 101.289.000.729.000

Current Fiscal Year Adopted: \$3,500

New Fiscal Year Recommended: \$3,500

Description: Funds to cover the credit card processing fees the City incurs for accepting credit card payments for property taxes, utility bills and recreation programs.

Line Item: Contractual and Professional Services

Line Item Number: 101.289.000.801.000

Current Fiscal Year Adopted: \$650,000

New Fiscal Year Recommended: \$650,000

Description: Funds to cover the expenses associated with the annual maintenance contract on owned copiers, annual maintenance contract on the folder/stuffer machine at City Hall and contract with Employee Assistance Center for City employee's needing assistance with personal matters. Included in this line item is an optional, extra payment to MERS for unfunded pension liability.

Line Item: Telephone

Line Item Number: 101.289.000.851.000

Current Fiscal Year Adopted: \$2,000

New Fiscal Year Recommended: \$2,500

Description: Funds to cover telephone services for City Hall.

Line Item: Safety Training

Line Item Number: 101.289.000.860.200

Current Fiscal Year Adopted: \$2,000

New Fiscal Year Recommended: \$2,000

Description: Funds to cover the cost of postage for returning safety videotapes to the Michigan Municipal League. The City currently utilizes the MML video safety library to train employees on various safety issues and programs.

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GENERAL FUND
Ambulance Service

Line Item: Ambulance Service

Line Item Number: 101.344.000.803.000

Current Fiscal Year Adopted: \$50,000

New Fiscal Year Recommended: \$52,000

Description: Funds paid to Life EMS in the form of a subsidy in order to maintain local ambulance service.

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GENERAL FUND
Public Safety Department

Line Item: Salary and Wages
Line Item Number: 101-345.000.702.001
Current Fiscal Year Adopted: \$1,436,500
New Fiscal Year Recommended: \$1,495,050
Description: Funds to cover the salaries of all non-union and union public safety officers and associated overtime.

Line Item: Salary and Wages
Line Item Number: 101-345.000.702.002
Current Fiscal Year Adopted: \$65,000
New Fiscal Year Recommended: \$66,900
Description: Funds to cover the salary of the full time firefighter.

Line Item: Salary and Wages – Part Time
Line Item Number: 101-345.000.702.003
Current Fiscal Year Adopted: \$45,000
New Fiscal Year Recommended: \$35,000
Description: Funds to cover the salaries of part-time officers and code enforcement.

Line Item: Salary and Wages – Paid On-Call Fire
Line Item Number: 101-345.000.702.004
Current Fiscal Year Adopted: \$25,000
New Fiscal Year Recommended: \$25,000
Description: Funds to cover the salaries of the paid on-call fire fighters. Firefighters receive \$15 per hour for fire pay and \$15 per hour for other duties including training, work special events, etc.

Line Item: Salary and Wages – Administrative Assistant

Line Item Number: 101-345.000.702.005

Current Fiscal Year Adopted: \$63,400

New Fiscal Year Recommended: \$65,300

Description: Funds to cover the salary of the Public Safety Administrative Assistant. The amount budgeted includes longevity and sick time payout.

Line Item: Salary and Wages – Crossing Guards

Line Item Number: 101-345.000.702.006

Current Fiscal Year Adopted: \$13,000

New Fiscal Year Recommended: \$14,000

Description: Funds to cover the salaries of the three regular time and one part-time crossing guards.

Line Item: Payroll Taxes and Fringe Benefits

Line Item Number: 101-345.000.710.000

Current Fiscal Year Adopted: \$1,325,000

New Fiscal Year Recommended: \$1,407,886

Description: Funds to cover the cost of Social Security, hospital and dental insurance, life insurance, workers' compensation, unemployment insurance and retirement for eligible Public Safety Department employees.

Line Item: Office Supplies

Line Item Number: 101-345.000.727.000

Current Fiscal Year Adopted: \$3,500

New Fiscal Year Recommended: \$3,500

Description: Funds to cover the office supply expenses of the Public Safety Department.

Line Item: Operating Supplies

Line Item Number: 101-345.000.740.000

Current Fiscal Year Adopted: \$26,000

New Fiscal Year Recommended: \$26,000

Description: Funds to cover operating supply expenses of the Public Safety Department including medical first responder supplies, Knox Box supplies, Tasers, communications equipment and items such as small police and fire equipment, building cleaning supplies, evidence supplies, subscriptions, public notices and miscellaneous operating supplies.

Line Item: Operating Supplies - Clothing

Line Item Number: 101-345.000.740.200

Current Fiscal Year Adopted: \$11,000

New Fiscal Year Recommended: \$11,000

Description: Funds to cover the cost of uniform replacement for the Public Safety Officers and firefighter dress uniforms and shirts.

Line Item: Operating Supplies – Gas and Oil

Line Item Number: 101-345.000.743.000

Current Fiscal Year Adopted: \$45,000

New Fiscal Year Recommended: \$45,000

Description: Funds to cover gas and oil expenses for all Public Safety Department vehicles.

Line Item: K-9 Unit

Line Item Number: 101-345.000.745.000

Current Fiscal Year Adopted: \$3,000

New Fiscal Year Recommended: \$3,000

Description: Funds to cover the costs associated with the K-9 Units.

Line Item: DARE Expenses

Line Item Number: 101-345.000.750.000

Current Fiscal Year Adopted: \$3,000

New Fiscal Year Recommended: \$3,000

Description: Funds to cover supplies associated with the DARE program including workbooks, t-shirts, awards, etc.

Line Item: Contractual and Professional Services

Line Item Number: 101-345.000.801.000

Current Fiscal Year Adopted: \$38,000

New Fiscal Year Recommended: \$97,000

Description: Funds to cover expenses associated with contractual and professional services including contracting the cleaning of the Public Safety building, uniform cleaning, employee testing expenses, annual generator load test and other related expenses. Lexipool policy consultant to update police policies. (\$39,000) New fire software for \$5,000.

Line Item: Communications

Line Item Number: 101-345.000.850.000

Current Fiscal Year Adopted: \$10,000

New Fiscal Year Recommended: \$20,000

Description: Funds to cover communications related expenses. This includes the portable radio service contract; communications tower fees; portable radio batteries; non-contract maintenance contract radio work and funds for pager/radio replacement. Increase to help with the cost to have radio transmission encrypted.

Line Item: Telephone

Line Item Number: 101-345.000.851.000

Current Fiscal Year Adopted: \$8,500

New Fiscal Year Recommended: \$9,500

Description: Funds to cover the expenses of telephone services at the Public Safety Department and data ports for the LEIN system in the police cruisers.

Line Item: Membership and Dues

Line Item Number: 101-345.000.861.000

Current Fiscal Year Adopted: \$800

New Fiscal Year Recommended: \$825

Description: Funds to cover membership and dues for the Public Safety Department including memberships in local, state and federal professional associations.

Line Item: Public Utilities

Line Item Number: 101-345.000.920.000

Current Fiscal Year Adopted: \$30,000

New Fiscal Year Recommended: \$30,000

Description: Funds to cover public utilities expenses at the Public Safety Building including water, sewer, gas and electric services and fire suppression fees.

Line Item: Vehicle Repair and Maintenance
Line Item Number: 101-345.000.930.000
Current Fiscal Year Adopted: \$32,000
New Fiscal Year Recommended: \$32,000
Description: Funds to cover repair and maintenance expenses for police cruisers and fire trucks.

Line Item: Building Repair and Maintenance
Line Item Number: 101-345.000.931.000
Current Fiscal Year Adopted: \$15,000
New Fiscal Year Recommended: \$15,000
Description: Funds to cover the cost of maintaining and making repairs to the Public Safety building.

Line Item: Education and Training
Line Item Number: 101-345.000.960.000
Current Fiscal Year Adopted: \$12,000
New Fiscal Year Recommended: \$18,000
Description: Funds to cover the training expenses for Public Safety Officers for educational reimbursement for a higher degree.

Line Item: Education and Training – PA30
Line Item Number: 101-345.000.960.100
Current Fiscal Year Adopted: \$11,000
New Fiscal Year Recommended: \$11,000
Description: Funds to cover the training expenses for Public Safety Officers and paid on-call firefighters. Training ranges from police training schools/programs, to arms training to fire training schools/programs.

Line Item: Capital Outlay - Equipment

Line Item Number: 101-345.000.989.000

Current Fiscal Year Adopted: \$139,500

New Fiscal Year Recommended: \$166,000

Description: Funds to cover the cost of the following capital purchases:

Replacement Cruiser/Changeover	\$65,000
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Turnout Gear (4 Sets)	\$15,000
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Law Enforcement Drone	\$13,000
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Tasers	\$60,000
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Body Cameras Lease Payment 3 of 5	\$27,500
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Potential RAP grant from MMRMA for \$14,500 to offset costs.

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GENERAL FUND
Streetlights

Line Item: Central Garage Fund Allocation

Line Item Number: 101.448.000.707.000

Current Fiscal Year Adopted: \$2,500

New Fiscal Year Recommended: \$2,500

Description: Funds paid to the Central Garage Fund to cover the wages of Public Works Department employees who periodically make repairs to the City owned ornamental streetlights.

Line Item: Central Garage Fringe Benefits

Line Item Number: 101.448.000.710.100

Current Fiscal Year Adopted: \$1,000

New Fiscal Year Recommended: \$1,000

Description: Funds paid to the Central Garage Fund to cover the cost of payroll taxes and fringe benefits expenses associated with wages earned by Public Works Department employees while maintaining the City owned ornamental streetlights.

Line Item: Repair and Maintenance Supplies

Line Item Number: 101.448.000.775.000

Current Fiscal Year Adopted: \$25,000

New Fiscal Year Recommended: \$25,000

Description: Funds to cover the cost of supplies used in repairing the ornamental streetlights.

Line Item: Public Utilities

Line Item Number: 101.448.000.920.000

Current Fiscal Year Adopted: \$90,000

New Fiscal Year Recommended: \$92,000

Description: Funds paid to Consumers Energy for electricity used by the ornamental streetlights and for the usage and electric expenses associated with the Consumers Energy owned non-ornamental street lights.

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GENERAL FUND
Oak Hill Cemetery

Line Item: Central Garage Fund Allocation

Line Item Number: 101.567.000.707.000

Current Fiscal Year Adopted: \$10,000

New Fiscal Year Recommended: \$10,000

Description: Funds paid to the Central Garage Fund to cover the wages of Public Works Department employees for maintenance work at Oak Hill Cemetery.

Line Item: Payroll Taxes & Fringe Benefits

Line Item Number: 101.567.000.710.000

Current Fiscal Year Adopted: \$6,500

New Fiscal Year Recommended: \$6,500

Description: Funds paid to the fringes of Public Works Department employees for maintenance work at Oak Hill Cemetery.

Line Item: Contractual and Professional Services

Line Item Number: 101.567.000.801.000

Current Fiscal Year Adopted: \$1,400

New Fiscal Year Recommended: \$1,400

Description: Funds to cover the cost of contractual services associated with maintenance at Oak Hill Cemetery (ie – outside tree trimming firm).

Line Item: Equipment Rental

Line Item Number: 101.567.000.940.000

Current Fiscal Year Adopted: \$18,000

New Fiscal Year Recommended: \$18,000

Description: Funds paid to the Central Garage Fund for rental on equipment used in maintaining Oak Hill Cemetery.

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document

GENERAL FUND
Economic Development

Line Item: Contractual and Professional Services

Line Item Number: 101.728.000.801.000

Current Fiscal Year Adopted: \$-0-

New Fiscal Year Recommended: \$250,000

Description: To help cover the costs of engineering and design of the Riverside property.

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document

GENERAL FUND
Contributions

Line Item: Contribution to Public Safety Vehicle Replacement Fund

Line Item Number: 101.965.000.999.203

Current Fiscal Year Adopted: \$155,000

New Fiscal Year Recommended: \$160,000

Description: Funds contributed to the Public Safety Vehicle Replacement Fund to help offset the cost of replacing fire apparatus.

Line Item: Contribution to Parks – Facilities Improvement Fund

Line Item Number: 101.965.000.999.239

Current Fiscal Year Adopted: \$300,000

New Fiscal Year Recommended: \$100,000

Description: Funds contributed to the Parks – Facilities Improvement Fund to help off-set the cost of improving the City's parks facilities.

Line Item: Contribution to Downtown Development Authority Fund

Line Item Number: 101.965.000.999.248

Current Fiscal Year Adopted: \$270,000

New Fiscal Year Recommended: \$270,000

Description: Funds contributed to the DDA Fund to help offset the cost of improving the Ionia Theatre and operational costs of the DDA.

Line Item: Contribution to Recreation Fund

Line Item Number: 101.965.000.999.249

Current Fiscal Year Adopted: \$375,000

New Fiscal Year Recommended: \$400,000

Description: Funds contributed to the Recreation Fund to offset operational costs not covered through program registration fees.

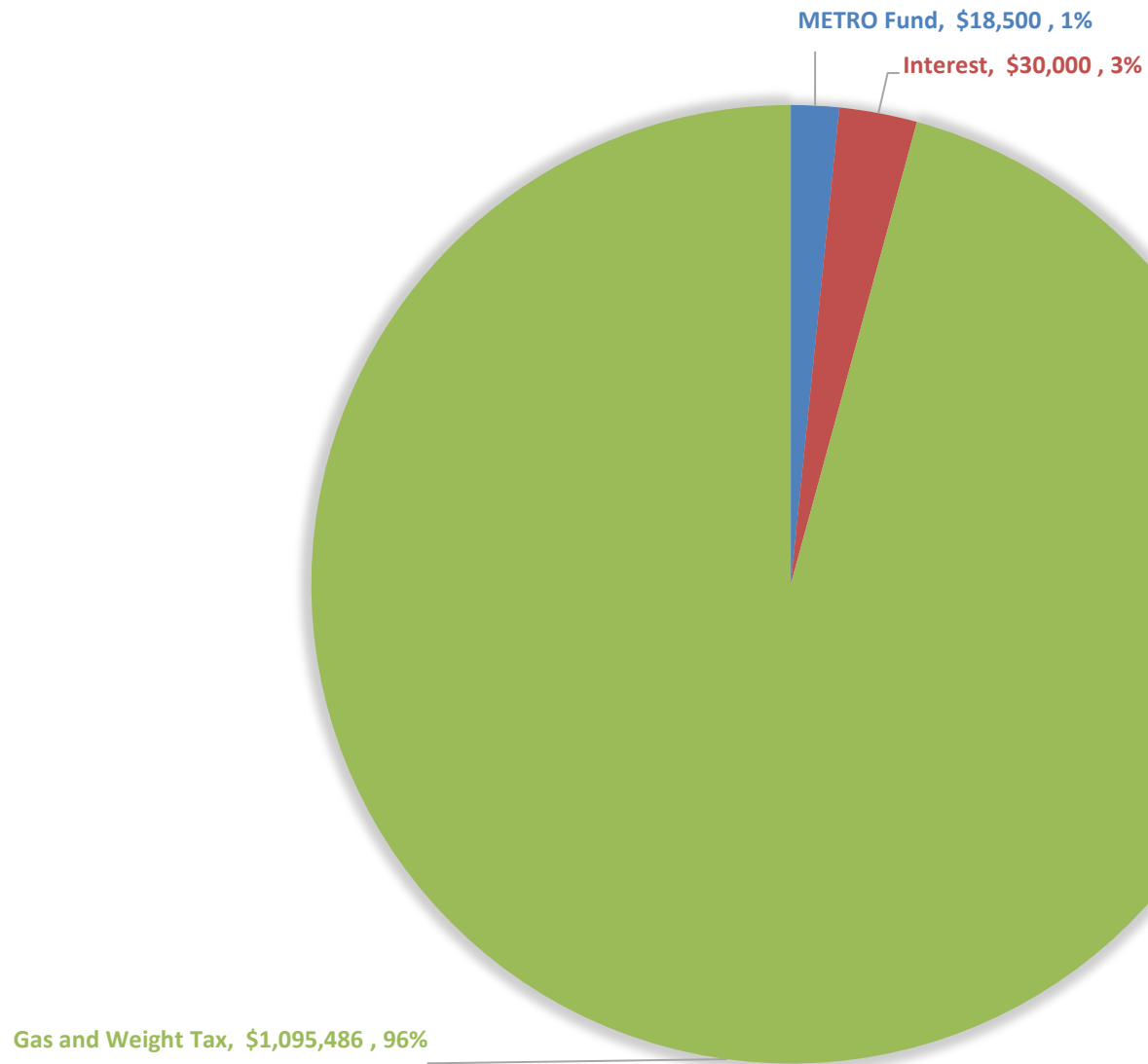
City of Ionia

Fiscal Year 2025-2026 Budget

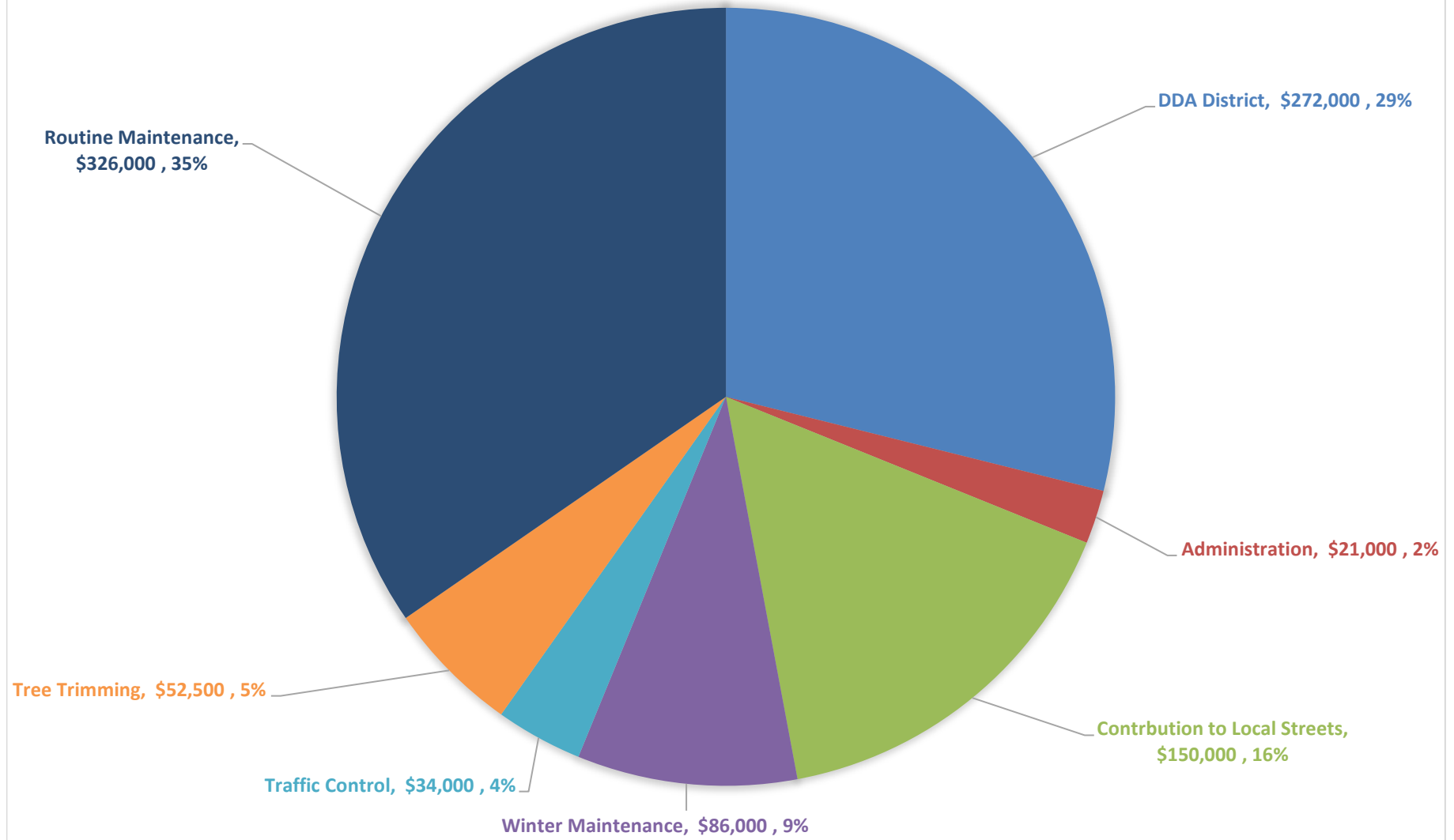
Major Street Fund

MAJOR STREETS REVENUES

2025-2026: \$1,143,986



MAJOR STREETS EXPENDITURES 2025-2026: \$941,500



				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Fund: 202 MAJOR STREETS					
Estimated Revenues					
202-000.000-546.000	STATE GRANTS-HIGHWAYS & STREET	1,014,724	1,040,300	1,080,500	1,095,486
202-000.000-665.000	INTEREST	19,116	48,788	30,000	30,000
202-000.000-688.000	OTHER REVENUE	23,780	22,895	18,500	18,500
Estimated Revenues		1,057,620	1,111,983	1,129,000	1,143,986
Appropriations					
Department: ROUTINE MAINTENANCE - GENERAL					
202-463.000-707.000	CENTRAL GARAGE ALLOCATION	69,933	67,653	71,000	72,000
202-463.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	49,057	43,987	50,000	52,000
202-463.000-775.000	REPAIR & MAINTENANCE SUPPLIES	3,387	1,014	8,000	7,000
202-463.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	-	9,443	402,500	150,000
202-463.000-940.000	EQUIPMENT RENTAL	42,345	40,347	45,000	45,000
Total Department ROUTINE MAINTENANCE - GENERAL:		164,722	162,445	576,500	326,000
Department: TREE TRIMMING					
202-463.100-707.000	CENTRAL GARAGE ALLOCATION	18,724	16,922	10,000	20,000
202-463.100-710.000	PAYROLL TAXES & FRINGE BENEFIT	13,782	12,884	8,000	15,000
202-463.100-801.000	CONTRACTUAL & PROFESSIONAL SEV	-	-	1,500	1,500
202-463.100-940.000	EQUIPMENT RENTAL	13,110	13,911	12,000	16,000
Total Department TREE TRIMMING:		45,616	43,718	31,500	52,500
Department: TRAFFIC SERVICE					
202-474.000-707.000	CENTRAL GARAGE ALLOCATION	10,079	11,900	12,000	12,000
202-474.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	7,086	8,174	8,000	9,000
202-474.000-775.000	REPAIR & MAINTENANCE SUPPLIES	5,494	3,996	6,000	6,000
202-474.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	3,137	-	3,500	3,500
202-474.000-920.000	PUBLIC UTILITIES	114	117	300	300
202-474.000-940.000	EQUIPMENT RENTAL	2,088	2,680	3,200	3,200
Total Department TRAFFIC SERVICE:		27,998	26,867	33,000	34,000
Department: WINTER MAINT - SNOW/ICE CONTR					
202-478.100-707.000	CENTRAL GARAGE ALLOCATION	18,018	12,858	20,000	25,000
202-478.100-710.000	PAYROLL TAXES & FRINGE BENEFIT	13,108	5,625	16,000	18,000
202-478.100-775.000	REPAIR & MAINTENANCE SUPPLIES	11,760	10,529	15,000	15,000
202-478.100-940.000	EQUIPMENT RENTAL	20,243	13,837	26,000	28,000
Total Department WINTER MAINT - SNOW/ICE CONTR:		63,129	42,849	77,000	86,000

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Department: CENTRAL GARAGE CONTRACT - DDA					
202-481.000-707.011	SALARY AND WAGES-GEN. MAINT.	74,381	87,669	90,000	95,000
202-481.000-707.012	SALARY AND WAGES-STREET SWEEP.	188	206	3,000	3,000
202-481.000-707.013	SALARY AND WAGES-TRAFFIC SERV.	3,987	5,272	5,500	6,000
202-481.000-707.014	SALARY AND WAGES-WINTER MAINT.	21,860	13,480	21,000	21,000
202-481.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	65,990	71,799	75,000	77,000
202-481.000-775.000	REPAIR & MAINTENANCE SUPPLIES	21,827	14,558	17,000	17,000
202-481.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	-	-	3,000	3,000
202-481.000-940.000	EQUIPMENT RENTAL	42,383	40,907	50,000	50,000
Total Department CENTRAL GARAGE CONTRACT - DDA:		230,616	233,892	264,500	272,000
Department: ADMINISTRATION					
202-482.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	19,750	19,800	21,000	21,000
202-482.000-999.203	CONTRIBUTION TO LOCAL STREETS	-	200,000	200,000	150,000
Total Department ADMINISTRATION:		19,750	219,800	221,000	171,000
Appropriations		551,829	729,570	1,203,500	941,500
Fund 202 - MAJOR STREETS:					
TOTAL ESTIMATED REVENUES		1,057,620	1,111,983	1,129,000	1,143,986
TOTAL APPROPRIATIONS		551,829	729,570	1,203,500	941,500
NET OF REVENUES & APPROPRIATIONS:		505,791	382,413	(74,500)	202,486
BEG. FUND BALANCE		588,166	1,093,957	1,476,369	1,476,369
END FUND BALANCE		1,093,957	1,476,369	1,401,869	1,678,855

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document

MAJOR STREET FUND
Expenditures

ROUTINE MAINTENANCE - GENERAL

Line Item: Central Garage Allocation

Line Item Number: 202-463-000-707.000

Current Fiscal Year Adopted: \$71,000

New Fiscal Year Recommended: \$72,000

Description: Funds paid to the Central Garage Fund to cover the wages of Public Works employees completing general maintenance on the major street system.

Line Item: Payroll Taxes & Fringe Benefits

Line Item Number: 202-463-000-710.000

Current Fiscal Year Adopted: \$50,000

New Fiscal Year Recommended: \$52,000

Description: Funds to cover the cost of the payroll taxes and fringe benefits associated with the Public Works employees completing general maintenance on the major street system.

Line Item: Repair and Maintenance Supplies

Line Item Number: 202-463-000-775.000

Current Fiscal Year Adopted: \$8,000

New Fiscal Year Recommended: \$7,000

Description: Funds to cover the cost of supplies used for completing normal maintenance and repairs to the major street system. Examples include patch materials, gravel, grates, etc.

Line Item: Contractual and Professional Services

Line Item Number: 202-463-000-801.000

Current Fiscal Year Adopted: \$402,500

New Fiscal Year Recommended: \$150,000

Description: Funds to cover a variety of professional services including contracting for crack filling, chip sealing, street tree planting and asphalt replacement. Additionally, this line item contains money towards the cost of the Summit Street project.

Line Item: Equipment Rental

Line Item Number: 202-463-000-940.000

Current Fiscal Year Adopted: \$45,000

New Fiscal Year Recommended: \$45,000

Description: Funds paid to the Central Garage Fund to cover the cost of renting equipment used to maintain the major street system.

TREE TRIMMING

Line Item: Central Garage Allocation

Line Item Number: 202-463-100-707.000

Current Fiscal Year Adopted: \$10,000

New Fiscal Year Recommended: \$20,000

Description: Funds paid to the Central Garage Fund to cover the wages of Public Works employees who perform trimming work on trees located along the major street system.

Line Item: Payroll Taxes & Fringe Benefits

Line Item Number: 202-463-100-710.000

Current Fiscal Year Adopted: \$8,000

New Fiscal Year Recommended: \$15,000

Description: Funds to cover the cost of the payroll taxes and fringe benefits associated with the Public Works employees completing tree trimming work along the major street system.

Line Item: Contractual and Professional Services

Line Item Number: 202-463-100-801.000

Current Fiscal Year Adopted: \$1,500

New Fiscal Year Recommended: \$1,500

Description: Funds to cover the expense of periodically hiring a tree removal firm to remove trees that Public Works staff may not have the skill to remove.

Line Item: Equipment Rental

Line Item Number: 202-463-100-940.000

Current Fiscal Year Adopted: \$12,000

New Fiscal Year Recommended: \$16,000

Description: Funds paid to the Central Garage Fund for the use of equipment when completing tree trimming along the major street system.

TRAFFIC SERVICE

Line Item: Central Garage Allocation

Line Item Number: 202-474-000-707.000

Current Fiscal Year Adopted: \$12,000

New Fiscal Year Recommended: \$12,000

Description: Funds paid to the Central Garage Fund to cover the wages of Public Works employees who perform work on the City's major street traffic control (street sign/street painting) system.

Line Item: Payroll Taxes & Fringe Benefits

Line Item Number: 202-474-000-710.000

Current Fiscal Year Adopted: \$8,000

New Fiscal Year Recommended: \$9,000

Description: Funds to cover the cost of the payroll taxes and fringe benefits associated with the Public Works employees completing traffic service type work on the major street system.

Line Item: Repair and Maintenance Supplies

Line Item Number: 202-474-000-775.000

Current Fiscal Year Adopted: \$6,000

New Fiscal Year Recommended: \$6,000

Description: Funds used to cover the cost of purchasing signs, sign posts, paint and other supplies used to manage traffic on the major street system.

Line Item: Contractual and Professional Services

Line Item Number: 202-474-000-801.000

Current Fiscal Year Adopted: \$3,500

New Fiscal Year Recommended: \$3,500

Description: Funds used to hire a street striping company to paint lines on certain major streets.

Line Item: Public Utilities

Line Item Number: 202-474-000-920.000

Current Fiscal Year Adopted: \$300

New Fiscal Year Recommended: \$300

Description: Funds paid to Consumers Energy for electricity used by the street lights.

Line Item: Equipment Rental

Line Item Number: 202-474-000-940.000

Current Fiscal Year Adopted: \$3,200

New Fiscal Year Recommended: \$3,200

Description: Funds paid to the Central Garage Fund for the use of equipment when completing traffic control related maintenance along the major street system.

WINTER MAINTENANCE – Snow and Ice Control

Line Item: Central Garage Allocation

Line Item Number: 202-478-100-707.000

Current Fiscal Year Adopted: \$20,000

New Fiscal Year Recommended: \$25,000

Description: Funds paid to the Central Garage Fund to cover the wages of Public Works employees while removing snow and ice from the major street system.

Line Item: Payroll Taxes & Fringe Benefits

Line Item Number: 202-478-100-710.000

Current Fiscal Year Adopted: \$16,000

New Fiscal Year Recommended: \$18,000

Description: Funds to cover the cost of the payroll taxes and fringe benefits associated with the Public Works employees removing snow from the major street system.

Line Item: Repair and Maintenance Supplies
Line Item Number: 202-478-100-775.000
Current Fiscal Year Adopted: \$15,000
New Fiscal Year Recommended: \$15,000
Description: Funds used to cover the cost of purchasing road salt.

Line Item: Equipment Rental
Line Item Number: 202-478-100-940.000
Current Fiscal Year Adopted: \$26,000
New Fiscal Year Recommended: \$28,000
Description: Funds used to cover the cost of utilizing equipment owned by the Central Garage Fund while removing snow and ice from the major street system.

CENTRAL GARAGE CONTRACT – DDA

Line Item: Salary and Wages – General Maintenance
Line Item Number: 202-481-000-707.011
Current Fiscal Year Adopted: \$90,000
New Fiscal Year Recommended: \$95,000
Description: Funds used to cover the salary and wages of Public Works employees while completing general maintenance in the DDA district. The maintenance is primarily performed along the streets located in downtown.

Line Item: Salary and Wages – Street Sweeping
Line Item Number: 202-481-000-707.012
Current Fiscal Year Adopted: \$3,000
New Fiscal Year Recommended: \$3,000
Description: Funds used to cover the salary and wages of Public Works employees while completing street sweeping in the DDA district.

Line Item: Salary and Wages – Traffic Services
Line Item Number: 202-481-000-707.013
Current Fiscal Year Adopted: \$5,500
New Fiscal Year Recommended: \$6,000
Description: Funds used to cover the salary and wages of Public Works employees while completing street striping and parking lot striping not handled by a contracted firm.

Line Item: Salary and Wages – Winter Maintenance

Line Item Number: 202-481-000-707.014

Current Fiscal Year Adopted: \$21,000

New Fiscal Year Recommended: \$21,000

Description: Funds used to cover the salary and wages of Public Works employees while removing snow and ice from the major streets located in the DDA district.

Line Item: Payroll Taxes & Fringe Benefits

Line Item Number: 202-481-100-710.000

Current Fiscal Year Adopted: \$75,000

New Fiscal Year Recommended: \$77,000

Description: Funds to cover the cost of the payroll taxes and fringe benefits associated with the Public Works employees completing maintenance in the DDA district.

Line Item: Repair and Maintenance Supplies

Line Item Number: 202-481-000-775.000

Current Fiscal Year Adopted: \$17,000

New Fiscal Year Recommended: \$17,000

Description: Funds used to cover the cost of supplies used by Public Works employees while performing routine maintenance in the DDA district.

Line Item: Contractual and Professional Services

Line Item Number: 202-481-000-801.000

Current Fiscal Year Adopted: \$3,000

New Fiscal Year Recommended: \$3,000

Description: Funds used to cover the cost of miscellaneous professional services associated with various DDA district related projects.

Line Item: Equipment Rental

Line Item Number: 202-481-000-940.000

Current Fiscal Year Adopted: \$50,000

New Fiscal Year Recommended: \$50,000

Description: Funds paid to the Central Garage Fund for the equipment that Public Works employees use to perform maintenance in the DDA district.

ADMINISTRATION

Line Item: Contractual and Professional Services

Line Item Number: 202-482-000-801.000

Current Fiscal Year Adopted: \$21,000

New Fiscal Year Recommended: \$21,000

Description: Funds paid to the General Fund to cover the cost of City Hall staff that provide administrative oversight to the Major Street Fund and funds for the Major Street Fund's portion of the annual audit.

Line Item: Transfer to Local Street Fund

Line Item Number: 202-482-000-999.203

Current Fiscal Year Adopted: \$200,000

New Fiscal Year Recommended: \$150,000

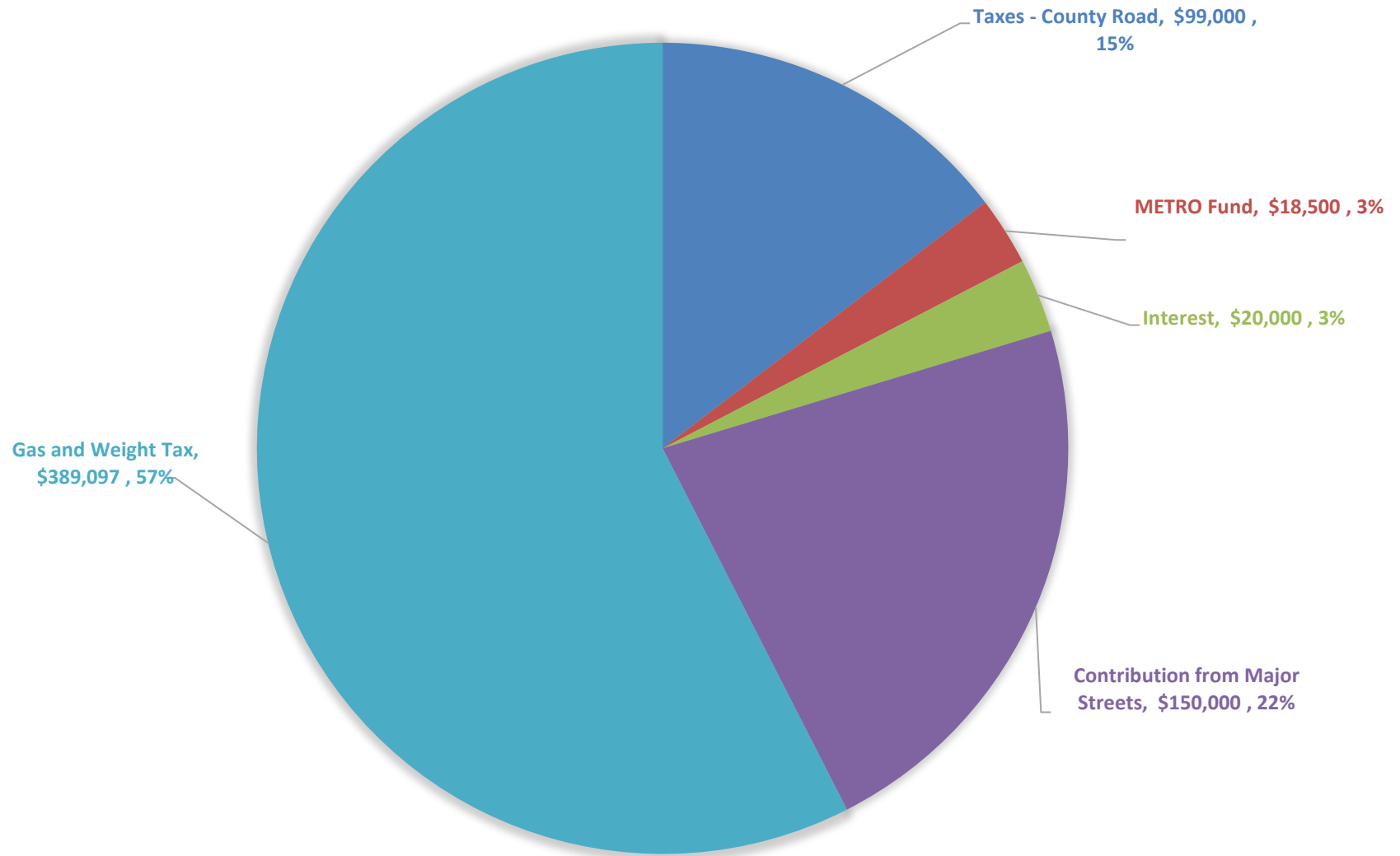
Description: Funds transferred from the Major Street Fund to the Local Street Fund to assist with financing improvements to the local street system.

City of Ionia

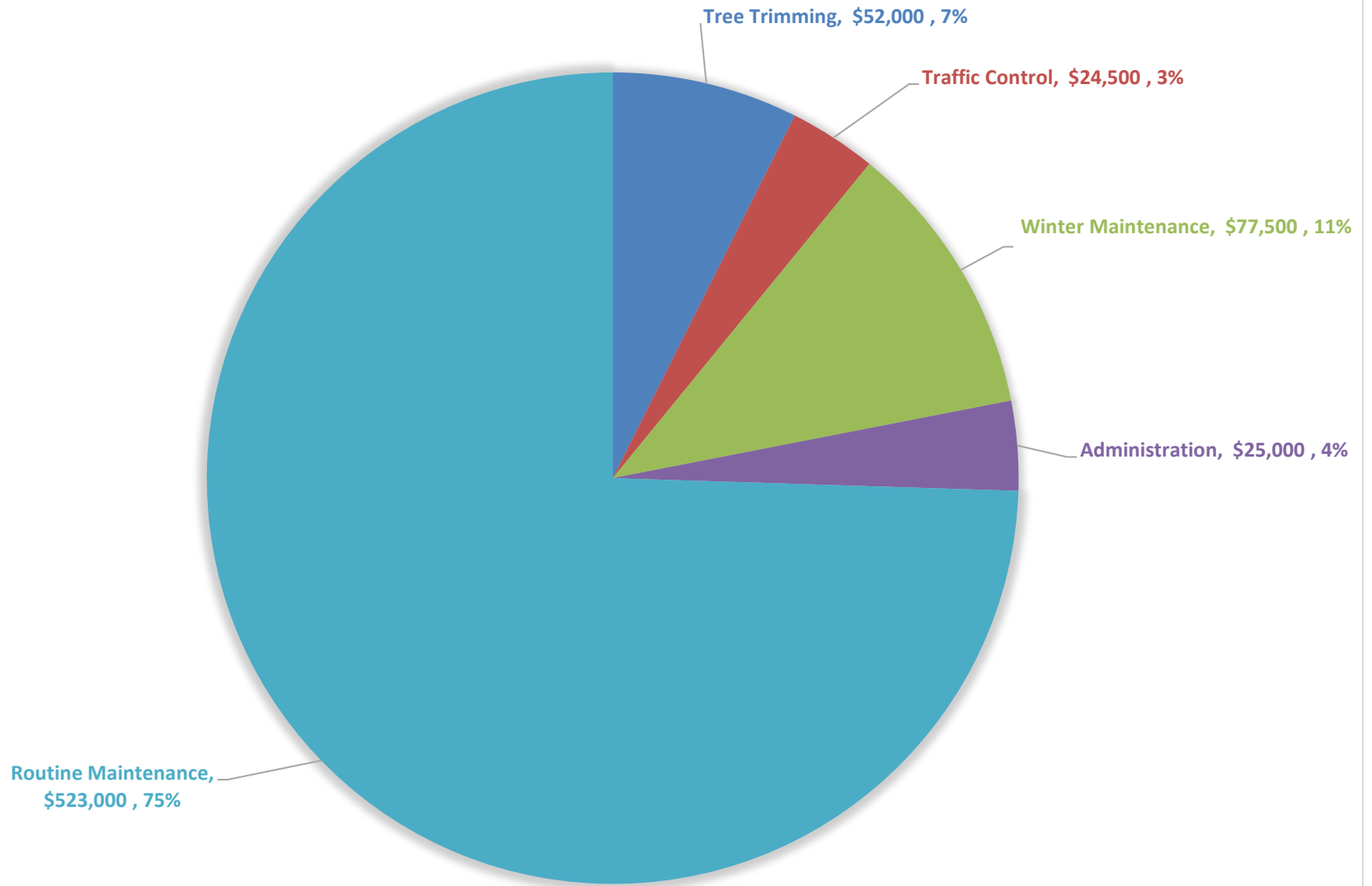
Fiscal Year 2025-2026 Budget

Local Street Fund

LOCAL STREETS REVENUES
2025-2026: \$676,597



LOCAL STREETS EXPENDITURES
2025-2026: \$702,000



				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Fund: 203 LOCAL STREETS					
Estimated Revenues					
203-000.000-403.000	COUNTY ROAD - TAXES	96,698	102,339	95,000	99,000
203-000.000-546.000	STATE GRANTS - HIGHWAYS & STREETS	360,049	369,371	383,600	389,097
203-000.000-665.000	INTEREST	12,848	30,362	20,000	20,000
203-000.000-688.000	OTHER REVENUE	22,976	21,928	18,500	18,500
203-000.000-699.202	CONTRIB FROM MAJOR STREETS	-	200,000	200,000	150,000
Estimated Revenues		492,572	724,000	717,100	676,597
Appropriations					
Department: ROUTINE MAINTENANCE - GENERAL					
203-463.000-707.000	CENTRAL GARAGE ALLOCATION	67,386	66,416	72,000	72,000
203-463.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	47,591	43,486	50,000	50,000
203-463.000-775.000	REPAIR & MAINTENANCE SUPPLIES	419	1,187	3,000	3,000
203-463.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	13,784	27,813	234,500	355,000
203-463.000-940.000	EQUIPMENT RENTAL	41,708	39,416	43,000	43,000
Total Department ROUTINE MAINTENANCE - GENERAL:		170,888	178,317	402,500	523,000
Department: TREE TRIMMING					
203-463.100-707.000	CENTRAL GARAGE ALLOCATION	19,343	16,909	10,000	20,000
203-463.100-710.000	PAYROLL TAXES & FRINGE BENEFIT	14,113	12,872	8,000	15,000
203-463.100-801.000	CONTRACTUAL & PROFESSIONAL SEV	-	-	1,000	1,000
203-463.100-940.000	EQUIPMENT RENTAL	13,064	13,910	10,000	16,000
Total Department TREE TRIMMING:		46,519	43,691	29,000	52,000
Department: TRAFFIC SERVICE					
203-474.000-707.000	CENTRAL GARAGE ALLOCATION	9,830	11,570	12,000	12,000
203-474.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	6,930	8,062	8,500	8,500
203-474.000-775.000	REPAIR & MAINTENANCE SUPPLIES	-	-	1,000	1,000
203-474.000-940.000	EQUIPMENT RENTAL	1,964	2,667	3,000	3,000
Total Department TRAFFIC SERVICE:		18,725	22,299	24,500	24,500
Department: WINTER MAINT - SNOW/ICE CONTR					
203-478.100-707.000	CENTRAL GARAGE ALLOCATION	17,011	12,612	20,000	21,000
203-478.100-710.000	PAYROLL TAXES & FRINGE BENEFIT	12,604	5,400	17,000	17,500
203-478.100-775.000	REPAIR & MAINTENANCE SUPPLIES	11,760	10,529	15,000	15,000
203-478.100-940.000	EQUIPMENT RENTAL	19,250	13,536	24,000	24,000
Total Department WINTER MAINT - SNOW/ICE CONTR:		60,625	42,076	76,000	77,500

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Department: ADMINISTRATION					
203-482.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	25,750	23,800	25,000	25,000
Total Department ADMINISTRATION:		25,750	23,800	25,000	25,000
Appropriations		322,507	310,183	557,000	702,000
Fund 203 - LOCAL STREETS:					
TOTAL ESTIMATED REVENUES		492,572	724,000	717,100	676,597
TOTAL APPROPRIATIONS		322,507	310,183	557,000	702,000
NET OF REVENUES & APPROPRIATIONS:		170,066	413,817	160,100	(25,403)
BEG. FUND BALANCE		520,689	690,754	1,104,571	1,104,571
END FUND BALANCE		690,754	1,104,571	1,264,671	1,079,168

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document
LOCAL STREET FUND
Revenues

Line Item: Current Property Taxes
Line Item Number: 203-000-000-409.000
Current Fiscal Year Adopted: \$95,000
New Fiscal Year Recommended: \$99,000
Description: Funds received from the 1 mill Ionia County road tax.

Line Item: State Grants – Highways & Streets
Line Item Number: 203-000-000-546.000
Current Fiscal Year Adopted: \$383,600
New Fiscal Year Recommended: \$389,097
Description: Funds received from the State of Michigan in the form of Act 51 Gas and Weight Tax. The City has 17.85 miles of local streets.

Line Item: Interest
Line Item Number: 203-000-000-665.000
Current Fiscal Year Adopted: \$20,000
New Fiscal Year Recommended: \$20,000
Description: Funds received in the form of interest income on reserves held by the Local Street Fund.

Line Item: Other Revenue
Line Item Number: 203-000-000-688.000
Current Fiscal Year Adopted: \$18,500
New Fiscal Year Recommended: \$18,500
Description: Funds received from the State of Michigan in the form of METRO fees. These fees are collected by the State on behalf of municipalities for the use of municipal rights-of-way and then redistributed to municipalities who have adopted METRO ordinances.

Line Item: Contributions from Major Street Fund

Line Item Number: 203-000-000-699.202

Current Fiscal Year Adopted: \$200,000

New Fiscal Year Recommended: \$150,000

Description: Funds received in the form of a transfer from the Major Street Fund.

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document

LOCAL STREET FUND
Expenditures

ROUTINE MAINTENANCE - GENERAL

Line Item: Central Garage Allocation

Line Item Number: 203-463-000-707.000

Current Fiscal Year Adopted: \$72,000

New Fiscal Year Recommended: \$72,000

Description: Funds paid to the Central Garage Fund to cover the wages of Public Works employees completing general maintenance on the local street system.

Line Item: Payroll Taxes & Fringe Benefits

Line Item Number: 203-463-000-710.000

Current Fiscal Year Adopted: \$50,000

New Fiscal Year Recommended: \$50,000

Description: Funds to cover the cost of payroll taxes and fringe benefits for wages charged by the Central Garage Fund for performing routine maintenance on the local street system.

Line Item: Repair and Maintenance Supplies

Line Item Number: 203-463-000-775.000

Current Fiscal Year Adopted: \$3,000

New Fiscal Year Recommended: \$3,000

Description: Funds to cover the cost of supplies used for completing normal maintenance and repairs to the local street system. Examples include patch materials, gravel, grates, etc.

Line Item: Contractual and Professional Services

Line Item Number: 203-463-000-801.000

Current Fiscal Year Adopted: \$234,500

New Fiscal Year Recommended: \$355,000

Description: Funds used to cover contractual and professional services such as crack filling, chip sealing, and street tree planting. Street proposed for resurfacing during FY25-26 is Union, Lytle Streets and Kimball Alley.

Line Item: Equipment Rental
Line Item Number: 203-463-000-940.000
Current Fiscal Year Adopted: \$43,000
New Fiscal Year Recommended: \$43,000
Description: Funds paid to the Central Garage Fund to cover the cost of renting equipment used to maintain the local street system.

TREE TRIMMING

Line Item: Central Garage Allocation
Line Item Number: 203-463-100-707.000
Current Fiscal Year Adopted: \$10,000
New Fiscal Year Recommended: \$20,000
Description: Funds paid to the Central Garage Fund to cover the wages of Public Works employees who perform trimming work on trees located within the local street system right-of-way.

Line Item: Payroll Taxes & Fringe Benefits
Line Item Number: 203-463-100-710.000
Current Fiscal Year Adopted: \$8,000
New Fiscal Year Recommended: \$15,000
Description: Funds to cover the cost of payroll taxes and fringe benefits for wages charged by the Central Garage Fund for performing routine maintenance on the local street system.

Line Item: Contractual and Professional Services
Line Item Number: 203-463-100-801.000
Current Fiscal Year Adopted: \$1,000
New Fiscal Year Recommended: \$1,000
Description: Funds to cover the expense of periodically hiring a tree removal firm to remove trees that Public Works staff may not have the skill to remove.

Line Item: Equipment Rental
Line Item Number: 463-100-940.000
Current Fiscal Year Adopted: \$10,000
New Fiscal Year Recommended: \$16,000
Description: Funds paid to the Central Garage Fund for the use of equipment when completing tree trimming along the local street system.

TRAFFIC SERVICE

Line Item: Central Garage Allocation

Line Item Number: 203-474-000-707.000

Current Fiscal Year Adopted: \$12,000

New Fiscal Year Recommended: \$12,000

Description: Funds paid to the Central Garage Fund to cover the wages of Public Works employees who perform work on the City's local street traffic control (street sign/street painting) system.

Line Item: Payroll Taxes & Fringe Benefits

Line Item Number: 203-474-000-710.000

Current Fiscal Year Adopted: \$8,500

New Fiscal Year Recommended: \$8,500

Description: Funds to cover the cost of payroll taxes and fringe benefits for wages charged by the Central Garage Fund for performing traffic service maintenance on the local street system.

Line Item: Repair and Maintenance Supplies

Line Item Number: 203-474-000-775.000

Current Fiscal Year Adopted: \$1,000

New Fiscal Year Recommended: \$1,000

Description: Funds used to cover the cost of purchasing signs, sign posts, paint and other supplies used to manage traffic on the local street system.

Line Item: Equipment Rental

Line Item Number: 203-474-000-940.000

Current Fiscal Year Adopted: \$3,000

New Fiscal Year Recommended: \$3,000

Description: Funds paid to the Central Garage Fund for the use of equipment when completing traffic control related maintenance along the local street system.

WINTER MAINTENANCE – SNOW AND ICE CONTROL

Line Item: Central Garage Allocation

Line Item Number: 203-478-100-707.000

Current Fiscal Year Adopted: \$20,000

New Fiscal Year Recommended: \$21,000

Description: Funds paid to the Central Garage Fund to cover the wages of Public Works employees while removing snow and ice from the local street system.

Line Item: Payroll Taxes & Fringe Benefits

Line Item Number: 203-478-100-710.000

Current Fiscal Year Adopted: \$17,000

New Fiscal Year Recommended: \$17,500

Description: Funds to cover the cost of payroll taxes and fringe benefits for wages charged by the Central Garage Fund for performing winter maintenance on the local street system.

Line Item: Repair and Maintenance Supplies

Line Item Number: 203-478-100-775.000

Current Fiscal Year Adopted: \$15,000

New Fiscal Year Recommended: \$15,000

Description: Funds used to cover the cost of purchasing road salt.

Line Item: Equipment Rental

Line Item Number: 203-478-100-940.000

Current Fiscal Year Adopted: \$24,000

New Fiscal Year Recommended: \$24,000

Description: Funds used to cover the cost of utilizing equipment owned by the Central Garage Fund while removing snow and ice from the local street system.

ADMINISTRATION

Line Item: Contractual and Professional Services

Line Item Number: 203-482-000-801.000

Current Fiscal Year Adopted: \$25,000

New Fiscal Year Recommended: \$25,000

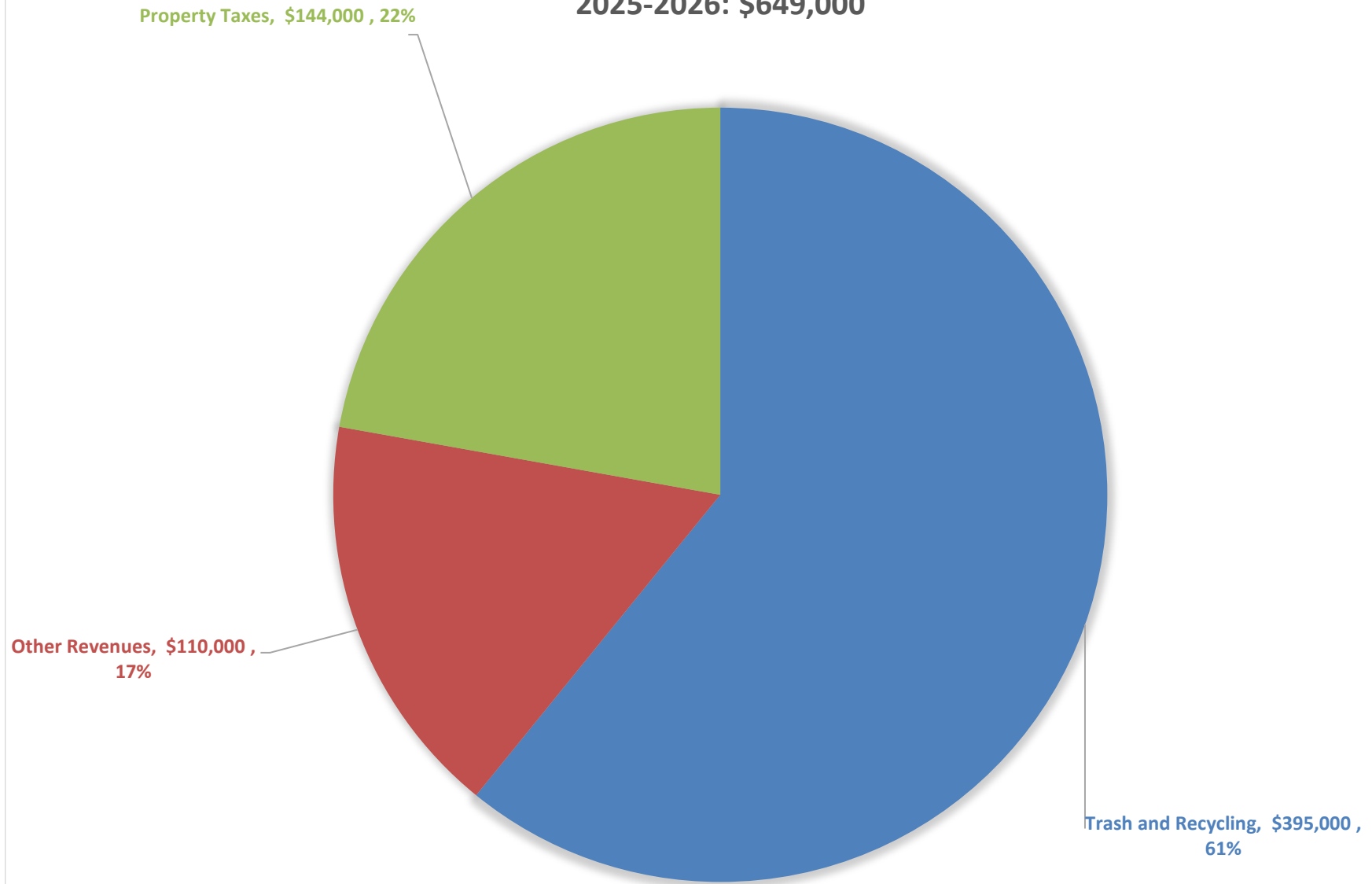
Description: Funds paid to the General Fund to cover the cost of City Hall staff that provide administrative oversight to the Local Street Fund and funds for the Local Street Fund's portion of the annual audit.

City of Ionia

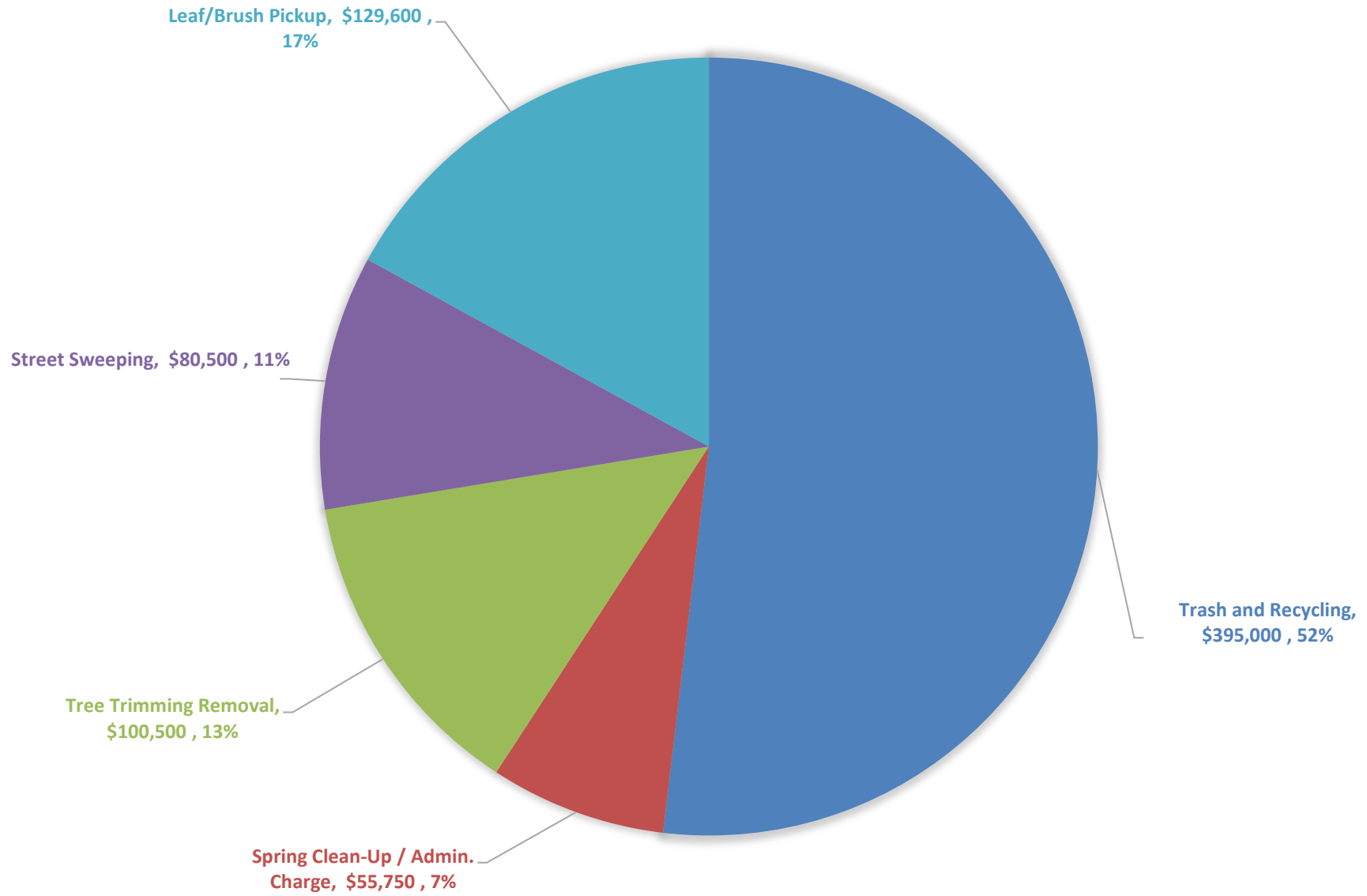
Fiscal Year 2025-2026 Budget

Solid Waste Fund

SOLID WASTE REVENUES
2025-2026: \$649,000



SOLID WASTE EXPENDITURES
2025-2026: \$761,350



				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Fund: 228 SOLID WASTE FUND					
Estimated Revenues					
228-000.000-409.000	CURRENT PROPERTY TAXES	247,211	254,756	273,000	144,000
228-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE APPR	87,565	81,289	70,000	77,000
228-000.000-620.000	REFUSE COLLECTION FEES	295,897	335,186	375,000	395,000
228-000.000-660.000	PENALTY REVENUE	6,323	7,425	6,000	7,000
228-000.000-665.000	INTEREST	8,119	19,529	12,000	14,000
228-000.000-688.000	OTHER REVENUE	11,725	12,056	12,000	12,000
Estimated Revenues		656,841	710,241	748,000	649,000
Appropriations					
Department: CITY PROPERTY IMPROVEMENTS					
228-271.000-707.000	CENTRAL GARAGE ALLOCATION	2,471	1,969	3,000	3,000
228-271.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	2,106	2,002	2,000	2,000
228-271.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	41,544	51,028	50,000	50,000
228-271.000-940.000	EQUIPMENT RENTAL	649	544	-	750
Total Department CITY PROPERTY IMPROVEMENTS:		46,770	55,543	55,000	55,750
Department: RECYCLING CENTER					
228-272.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	283,971	334,391	375,000	395,000
Total Department RECYCLING CENTER:		283,971	334,391	375,000	395,000
Department: TREE TRIMMING					
228-463.100-707.000	CENTRAL GARAGE ALLOCATION	19,148	16,614	35,000	40,000
228-463.100-710.000	PAYROLL TAXES & FRINGE BENEFIT	14,056	12,668	27,000	29,000
228-463.100-801.000	CONTRACTUAL & PROFESSIONAL SEV	-	-	1,500	1,500
228-463.100-940.000	EQUIPMENT RENTAL	13,092	13,800	30,000	30,000
Total Department TREE TRIMMING:		46,296	43,082	93,500	100,500
Department: STREET SWEEPING					
228-463.500-707.000	CENTRAL GARAGE ALLOCATION	13,311	12,449	17,500	17,500
228-463.500-710.000	PAYROLL TAXES & FRINGE BENEFIT	5,762	8,402	11,000	11,000
228-463.500-801.000	CONTRACTUAL & PROFESSIONAL SEV	18,760	9,800	15,000	15,000
228-463.500-940.000	EQUIPMENT RENTAL	27,112	29,138	37,000	37,000
Total Department STREET SWEEPING:		64,946	59,789	80,500	80,500
Department: LEAF AND BRUSH PICKUP					
228-463.700-707.000	CENTRAL GARAGE ALLOCATION	29,306	34,688	35,000	38,000
228-463.700-710.000	PAYROLL TAXES & FRINGE BENEFIT	21,990	25,199	22,000	29,000

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
228-463.700-801.000	CONTRACTUAL & PROFESSIONAL SEV	10,000	10,000	45,000	35,000
228-463.700-900.000	PUBLISHING	-	-	2,600	2,600
228-463.700-940.000	EQUIPMENT RENTAL	20,811	21,526	25,000	25,000
Total Department LEAF AND BRUSH PICKUP:		82,107	91,414	129,600	129,600
Appropriations		524,089	584,219	733,600	761,350
Fund 228 - SOLID WASTE FUND:					
TOTAL ESTIMATED REVENUES		656,841	710,241	748,000	649,000
TOTAL APPROPRIATIONS		524,089	584,219	733,600	761,350
NET OF REVENUES & APPROPRIATIONS:		132,752	126,022	14,400	(112,350)
BEG. FUND BALANCE		257,142	389,894	515,916	515,916
END FUND BALANCE		389,894	515,916	530,316	403,566

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document

SOLID WASTE FUND
Revenues

Line Item: Property Taxes
Line Item Number: 228.000.000.409.000
Current Fiscal Year Adopted: \$273,000
New Fiscal Year Recommended: \$144,000
Description: Funds received in the form of property taxes from the 1.00 mill solid waste millage.

Line Item: Local Community Stabilization Funds
Line Item Number: 228.000.000.573.000
Current Fiscal Year Adopted: \$70,000
New Fiscal Year Recommended: \$77,000
Description: Revenues received from the State of Michigan through the Local Community Stabilization Fund in lieu of collecting personal property tax locally.

Line Item: Refuse Collection Fees
Line Item Number: 228.000.000.620.000
Current Fiscal Year Adopted: \$375,000
New Fiscal Year Recommended: \$395,000
Description: Funds received in the form of fees paid by residents for trash and recycling removal services provided by Granger. Consistent with the City's contract with Granger, rates for service for FY25-26 will be \$4.25 for bag tags; \$10.30 per month for a 90 gallon container; and, \$4.50 per month for recycling.

Line Item: Penalty Revenue
Line Item Number: 228.000.000.660.000
Current Fiscal Year Adopted: \$6,000
New Fiscal Year Recommended: \$7,000
Description: Funds received in the form of penalties from those who pay their service charges late.

Line Item: Interest
Line Item Number: 228.000.000.665.000
Current Fiscal Year Adopted: \$12,000
New Fiscal Year Recommended: \$14,000
Description: Funds received in the form of interest income on reserves held by the Solid Waste Fund.

Line Item: Other Revenue
Line Item Number: 228.000.000.688.000
Current Fiscal Year Adopted: \$12,000
New Fiscal Year Recommended: \$12,000
Description: Funds received in the form of administrative reimbursement for preparing and processing trash and recycling charges.

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document

SOLID WASTE FUND
Expenditures

SPRING/FALL CLEAN-UP

Line Item: Central Garage Allocation

Line Item Number: 228-271.000.707.000

Current Fiscal Year Adopted: \$3,000

New Fiscal Year Recommended: \$3,000

Description: Funds paid to the Central Garage Fund to cover the wages of the Public Works Department staff completing spring and fall clean-up work.

Line Item: Fringe Benefits

Line Item Number: 228-271.000.710.100

Current Fiscal Year Adopted: \$2,000

New Fiscal Year Recommended: \$2,000

Description: Funds paid to the Central Garage Fund to cover the fringe benefits associated with the wages paid to the Public Works Department staff completing spring and fall clean-up work.

Line Item: Contractual and Professional Services

Line Item Number: 228-271.000.801.000

Current Fiscal Year Adopted: \$50,000

New Fiscal Year Recommended: \$50,000

Description: Funds used to cover the costs associated with administering the City's solid waste collection program (paid to the General Fund) and the cost of disposing items discarded by residents through the spring and fall clean-up programs.

Line Item: Equipment Rental

Line Item Number: 228-271.000.940.000

Current Fiscal Year Adopted: \$0

New Fiscal Year Recommended: \$1,000

Description: Funds to cover the cost of equipment rental for equipment used as part of the spring and fall clean-up programs.

TRASH AND RECYCLE FEES

Line Item: Contractual and Professional Services

Line Item Number: 228-272.000.801.000

Current Fiscal Year Adopted: \$375,000

New Fiscal Year Recommended: \$395,000

Description: Funds paid to Granger for providing trash and recycling services in the City.

TREE TRIMMING AND STUMP REMOVAL

Line Item: Central Garage Fund Allocation

Line Item Number: 228-463.100.707.000

Current Fiscal Year Adopted: \$35,000

New Fiscal Year Recommended: \$40,000

Description: Funds paid to the Central Garage Fund to cover the wages of the Public Works Department staff completing the clean-up work associated with trimming trees and removing stumps.

Line Item: Payroll Taxes & Fringe Benefits

Line Item Number: 228-463.100.710.000

Current Fiscal Year Adopted: \$27,000

New Fiscal Year Recommended: \$29,000

Description: Funds paid to the Central Garage Fund to cover the fringe benefits associated with the wages paid to the Public Works Department staff that handle the clean-up work associated with trimming trees and removing stumps.

Line Item: Contractual and Professional Services

Line Item Number: 228-463.100.801.000

Current Fiscal Year Adopted: \$1,500

New Fiscal Year Recommended: \$1,500

Description: Funds to cover the cost of hiring a contractor to grind stumps.

Line Item: Equipment Rental

Line Item Number: 228-463.100.940.000

Current Fiscal Year Adopted: \$30,000

New Fiscal Year Recommended: \$30,000

Description: Funds paid to the Central Garage Fund for renting the equipment used to clean-up wood and branches and stump grindings from tree trimming or removal work.

STREET SWEEPING

Line Item: Central Garage Fund Allocation

Line Item Number: 228-463.500.707.000

Current Fiscal Year Adopted: \$17,500

New Fiscal Year Recommended: \$17,500

Description: Funds paid to the Central Garage Fund to cover the wages of the Public Works Department staff that sweep City streets.

Line Item: Payroll Taxes & Fringe Benefits

Line Item Number: 228-463.500.710.000

Current Fiscal Year Adopted: \$11,000

New Fiscal Year Recommended: \$11,000

Description: Funds paid to the Central Garage Fund to cover the fringe benefits associated with the wages paid to the Public Works Department staff that sweep City streets.

Line Item: Contractual and Professional Services

Line Item Number: 228-463.500.801.000

Current Fiscal Year Adopted: \$15,000

New Fiscal Year Recommended: \$15,000

Description: Funds to cover the cost of disposing street sweepings at a landfill.

Line Item: Equipment Rental

Line Item Number: 228-463.500.940.000

Current Fiscal Year Adopted: \$37,000

New Fiscal Year Recommended: \$37,000

Description: Funds paid to the Central Garage Fund in the form of rent for the equipment utilized to sweep City streets and discard of the street sweepings.

PICK-UP PROGRAM – LEAF AND BRUSH

Line Item: Central Garage Fund Allocation

Line Item Number: 228-463.700.707.000

Current Fiscal Year Adopted: \$35,000

New Fiscal Year Recommended: \$38,000

Description: Funds paid to the Central Garage Fund to cover the wages of the Public Works Department staff that pick-up leaves and brush as part of the pick-up programs.

Line Item: Payroll Taxes & Fringe Benefits

Line Item Number: 228-463.700.710.000

Current Fiscal Year Adopted: \$22,000

New Fiscal Year Recommended: \$29,000

Description: Funds paid to the Central Garage Fund to cover the fringe benefits associated with the wages paid to the Public Works Department staff that handle the pick-up programs.

Line Item: Contractual and Professional Services

Line Item Number: 228-463.700.801.000

Current Fiscal Year Adopted: \$45,000

New Fiscal Year Recommended: \$35,000

Description: Funds to cover pick-up the cost of having the debris pile ground into compost.

Line Item: Publishing

Line Item Number: 228-463.700.900.000

Current Fiscal Year Adopted: \$2,600

New Fiscal Year Recommended: \$2,600

Description: Funds to cover the cost of publishing notices regarding removal programs in the local newspapers.

Line Item: Equipment Rental

Line Item Number: 228-463.700.940.000

Current Fiscal Year Adopted: \$25,000

New Fiscal Year Recommended: \$25,000

Description: Funds paid to the Central Garage Fund for renting equipment used as part of the pick-up programs.

City of Ionia

Fiscal Year 2025-2026 Budget

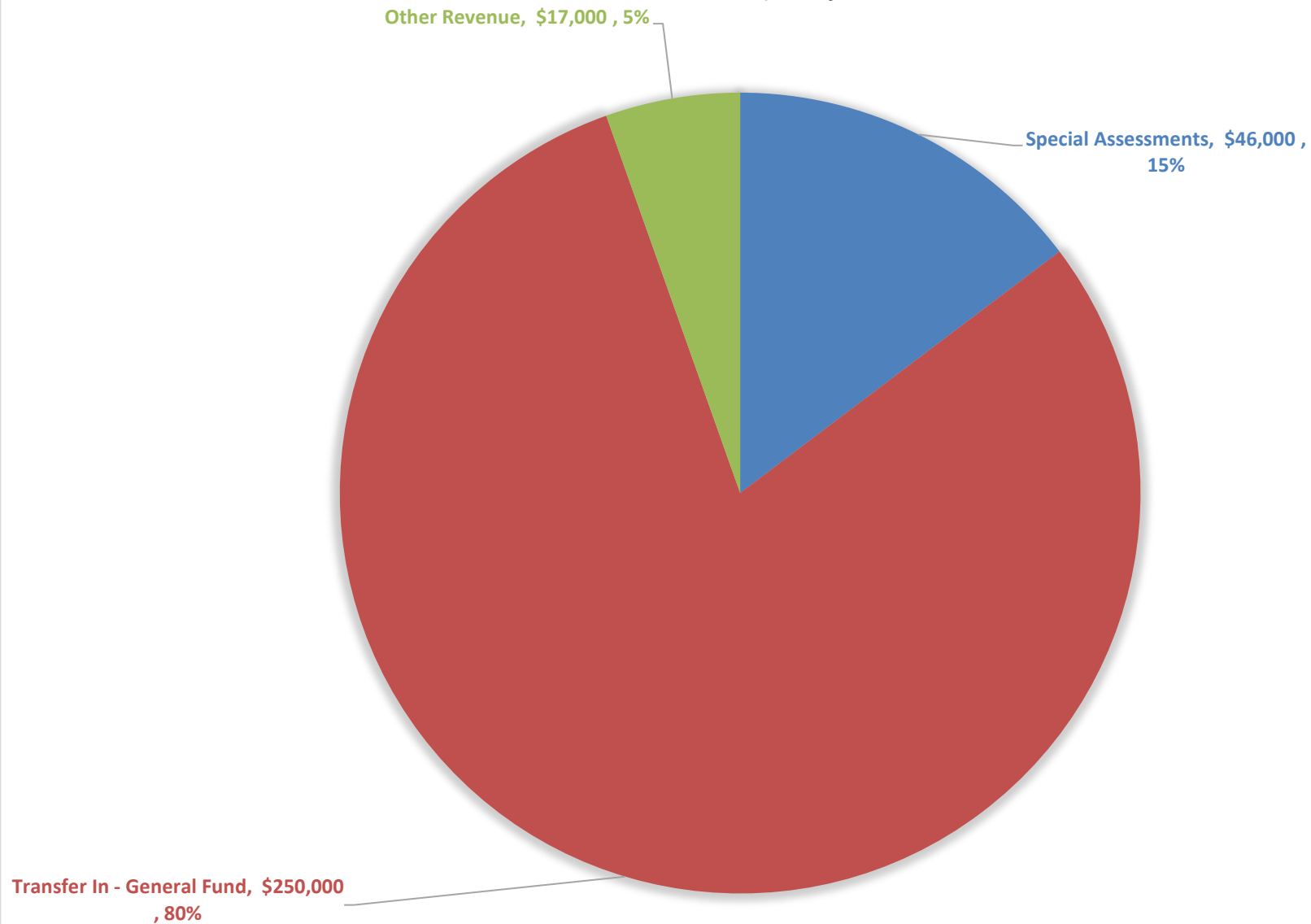
Downtown

Development Authority

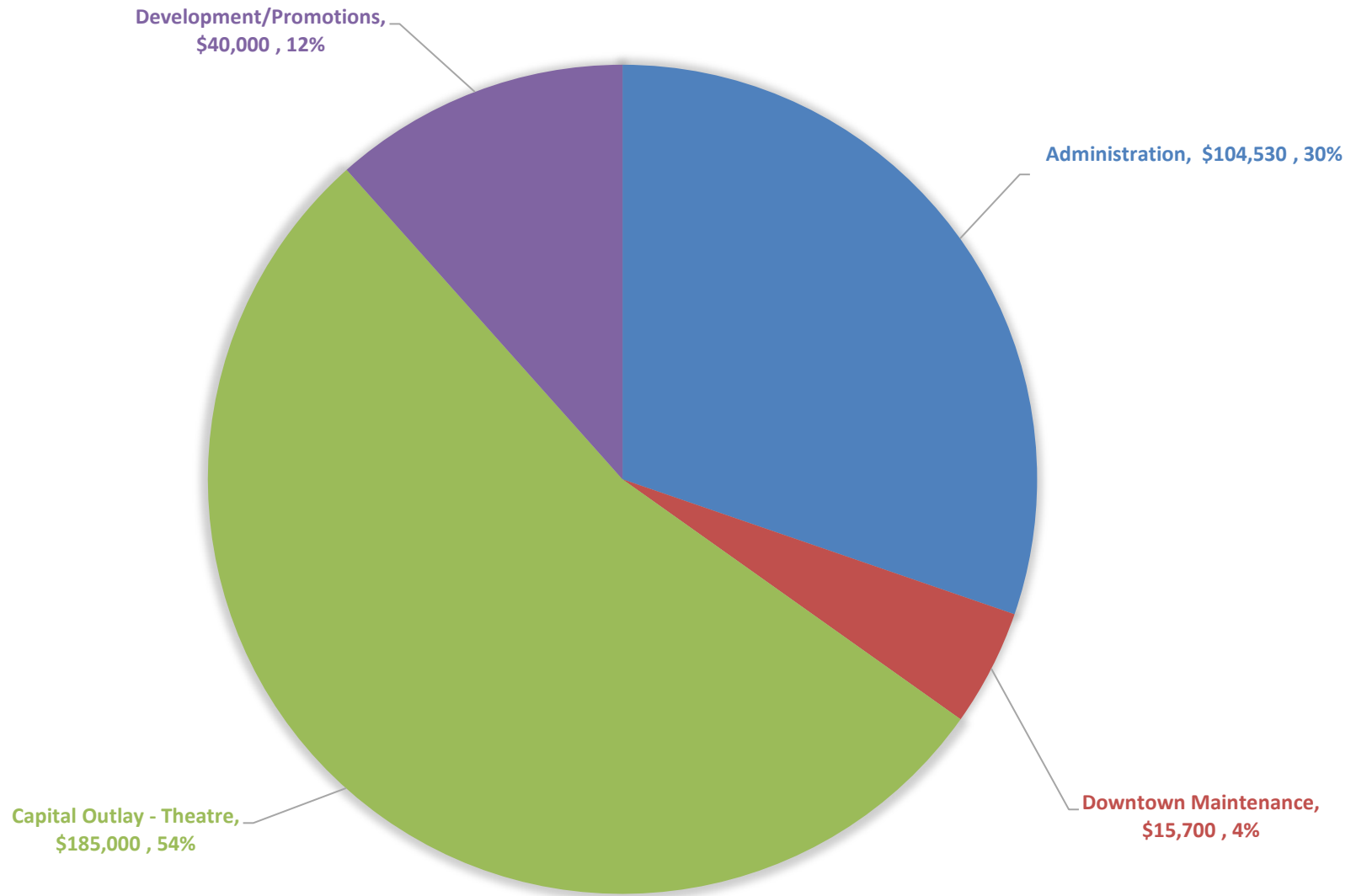
Fund

DOWNTOWN DEVELOPMENT AUTHORITY REVENUES

2025-2026: \$313,000



DOWNTOWN DEVELOPMENT AUTHORITY EXPENDITURES
2025-2026: \$345,230



				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Fund: 248 DOWNTOWN DEVELOPMENT OPERATING					
Estimated Revenues					
248-000.000-415.000	2 MILL LEVY	46,023	44,294	46,000	46,000
248-000.000-430.000	TAX INCREMENT FINANCING	-	-	-	-
248-000.000-655.000	PROMOTIONS AND SPONSORSHIPS	17,246	16,010	12,800	13,000
248-000.000-665.000	INTEREST	1,411	2,194	500	3,500
248-000.000-676.002	Reimbursement for IFF Agreeemnt	20,000	27,500	30,000	-
248-000.000-688.000	OTHER REVENUE	521	1,360	750	500
248-000.000-699.101	CONTRIBUTIONS FROM GENERAL FUN	350,000	250,000	270,000	250,000
Estimated Revenues		435,200	341,359	360,050	313,000
Appropriations					
Department: ADMINISTRATIVE					
248-558.000-702.000	SALARY & WAGES	73,639	74,843	96,900	73,200
248-558.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	51,472	51,543	59,000	19,330
248-558.000-727.000	OFFICE SUPPLIES	1,959	1,421	1,800	1,800
248-558.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	192,448	1,155	-	1,000
248-558.000-851.000	TELEPHONE	900	900	900	900
248-558.000-860.000	TRANSPORTATION AND TRAINING	1,420	1,803	1,600	2,300
248-558.000-954.000	INSURANCE	5,572	5,790	5,400	6,000
248-558.000-980.700	CAPITAL OUTLAY - THEATRE	24,460	44,200	155,000	185,000
Total Department ADMINISTRATIVE:		351,870	181,656	320,600	289,530
Department: DOWNTOWN MAINTENANCE					
248-600.000-740.000	OPERATING SUPPLIES	4,906	5,233	21,000	7,000
248-600.000-920.000	PUBLIC UTILITIES	7,904	8,032	6,500	8,700
Total Department DOWNTOWN MAINTENANCE:		12,810	13,265	27,500	15,700
Department: DDA DEVELOPMENT					
248-610.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	-	360	20,000	20,000
248-610.000-972.000	PROMOTIONS AND FIREWORKS	17,774	14,956	20,000	20,000
248-610.000-972.002	SPECIAL EVENTS	40	-	-	-
Total Department DDA DEVELOPMENT:		17,814	15,316	40,000	40,000
Appropriations		382,495	210,236	388,100	345,230
Fund 248 - DOWNTOWN DEVELOPMENT OPERATING:					
TOTAL ESTIMATED REVENUES		435,200	341,359	360,050	313,000

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
TOTAL APPROPRIATIONS		382,495	210,236	388,100	345,230
NET OF REVENUES & APPROPRIATIONS:		52,705	131,122	(28,050)	(32,230)
BEG. FUND BALANCE		6,798	59,504	190,626	190,626
END FUND BALANCE		59,504	190,626	162,576	158,396

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document

DOWNTOWN DEVELOPMENT AUTHORITY
Revenues

Line Item: Special Assessment Revenues

Line Item Number: 248-000-000-415.000

Current Fiscal Year Adopted: \$46,000

New Fiscal Year Recommended: \$46,000

Description: Revenues received in the form of property taxes from the 2 mills levied against real and personal properties in the Downtown Development Authority District.

Line Item: Promotions and Sponsorships

Line Item Number: 248-000-000-655.000

Current Fiscal Year Adopted: \$12,800

New Fiscal Year Recommended: \$13,000

Description: Revenues received in the form of contributions for special projects, such as fireworks, garland wraps, etc.

Line Item: Interest Income

Line Item Number: 248-000-000-665.000

Current Fiscal Year Adopted: \$500

New Fiscal Year Recommended: \$3,500

Description: Revenues received in the form of interest income.

Line Item: Reimbursement from the Ionia Free Fair

Line Item Number: 248-000-000-676.002

Current Fiscal Year Adopted: \$30,000

New Fiscal Year Recommended: \$0

Description: Revenues received from the Ionia Free Fair to cover the cost of the DDA Director helping with marketing and sponsorship.

Line Item: Contributions from the General Fund

Line Item Number: 248-000-000-699.101

Current Fiscal Year Adopted: \$270,000

New Fiscal Year Recommended: \$250,000

Description: Revenues received in the form of a transfer from the General Fund from the 1.00 mill property tax levy for improvements to the Ionia Theatre and to cover the money from PPT loss that is sent to the city.

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document

DOWNTOWN DEVELOPMENT AUTHORITY
Expenditures

ADMINISTRATIVE

Line Item: Salary & Wages

Line Item Number: 248-558-000-702.000

Current Fiscal Year Adopted: \$96,900

New Fiscal Year Recommended: \$73,200

Description: Funds to cover the annual salary of the Downtown Development Authority (DDA) Director.

Line Item: Payroll Taxes & Fringe Benefits

Line Item Number: 248-558-000-710-000

Current Fiscal Year Adopted: \$59,000

New Fiscal Year Recommended: \$19,330

Description: Funds to cover the Social Security, health and dental insurance, life insurance, retirement, workers' compensation and unemployment insurance expenses for positions funded from this budget.

Line Item: Office Supplies

Line Item Number: 248-558-000-727.000

Current Fiscal Year Adopted: \$1,800

New Fiscal Year Recommended: \$1,800

Description: Funds used to cover the cost of office supplies purchased for DDA activities.

Line Item: Contractual and Professional

Line Item Number: 248-558-000-801.000

Current Fiscal Year Adopted: \$0

New Fiscal Year Recommended: \$1,00

Description: Funds to cover of contractual services at the DDA Director's downtown office.

Line Item: Telephone
Line Item Number: 248-558-000-851.000
Current Fiscal Year Adopted: \$900
New Fiscal Year Recommended: \$900
Description: Funds to cover of telephone service at the DDA Director's downtown office.

Line Item: Transportation and Training
Line Item Number: 248-558-000-860.000
Current Fiscal Year Adopted: \$1,600
New Fiscal Year Recommended: \$2,300
Description: Funds to cover the cost of the DDA Director attending training sessions and memberships in the West Michigan Tourist Association, Michigan Downtown Association, and others.

Line Item: Insurance
Line Item Number: 248-558-000-954.000
Current Fiscal Year Adopted: \$5,400
New Fiscal Year Recommended: \$6,000
Description: Funds used to cover the cost of insuring the Ionia Theatre.

Line Item: Capital Outlay
Line Item Number: 248-558-000-980.700
Current Fiscal Year Adopted: \$155,000
New Fiscal Year Recommended: \$185,000
Description: Funds used to cover the cost of capital improvements to the Ionia Theatre.

DOWNTOWN MAINTENANCE

Line Item: Operating Supplies
Line Item Number: 248-600-000-740.000
Current Fiscal Year Adopted: \$21,000
New Fiscal Year Recommended: \$7,000
Description: Funds used to purchase flowers, wood mulch, garland and other beautification supplies for downtown.

Line Item: Public Utilities

Line Item Number: 248-600-000-920.000

Current Fiscal Year Adopted: \$6,500

New Fiscal Year Recommended: \$8,700

Description: Funds used to cover the cost of electricity used in the DDA district for Christmas lights and certain street lights.

DDA DEVELOPMENT

Line Item: Contractual and Professional Services

Line Item Number: 248-610-000-801.000

Current Fiscal Year Adopted: \$20,000

New Fiscal Year Recommended: \$20,000

Description: Funds used to cover the costs of promotional programs and activities in the DDA district.

Line Item: Promotions and Fireworks

Line Item Number: 248-610-000-972.000

Current Fiscal Year Adopted: \$20,000

New Fiscal Year Recommended: \$20,000

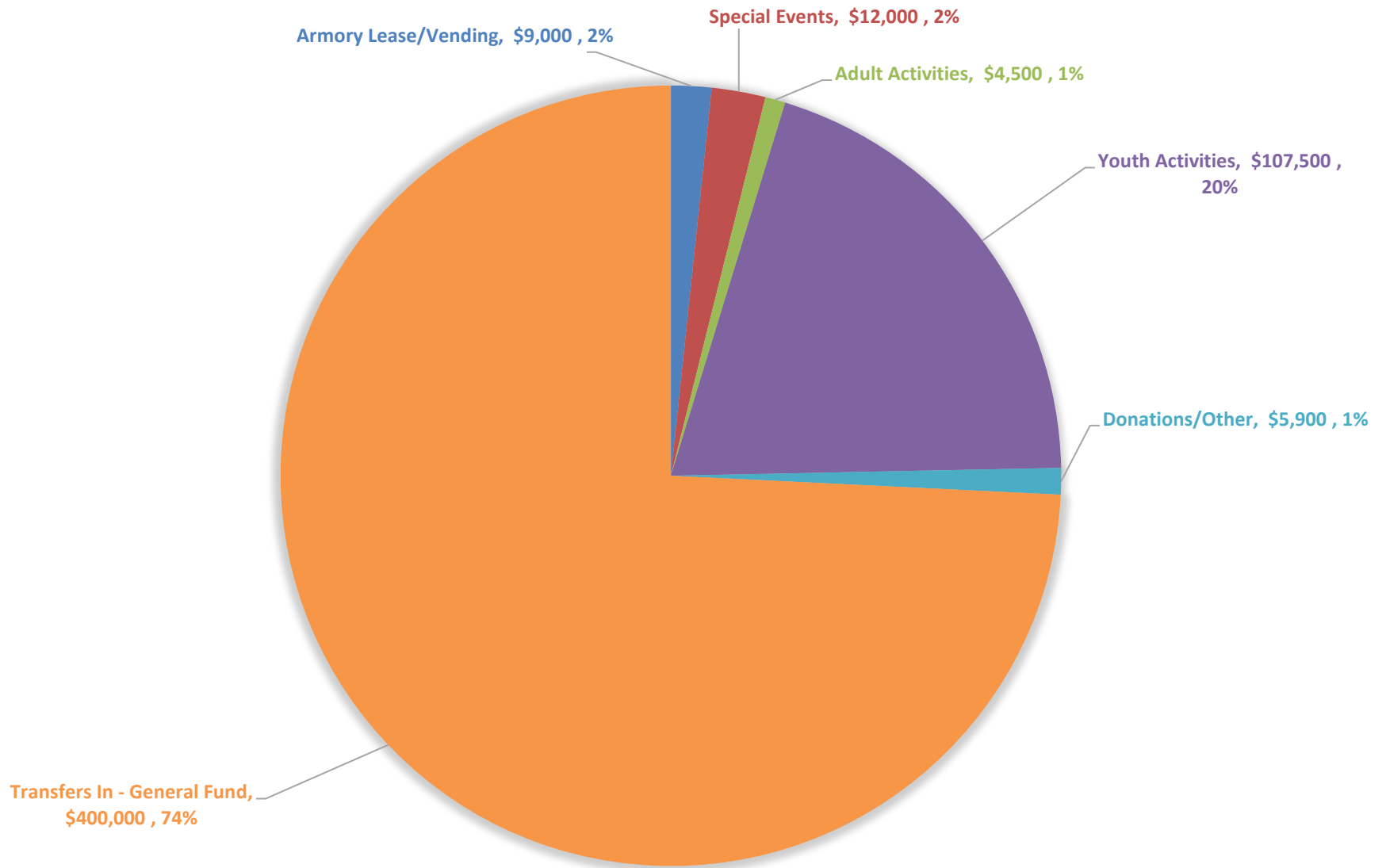
Description: Funds used to cover the costs of promotional programs and activities in the DDA district including the DDA's contribution towards fireworks and advertising and marketing pieces.

City of Ionia

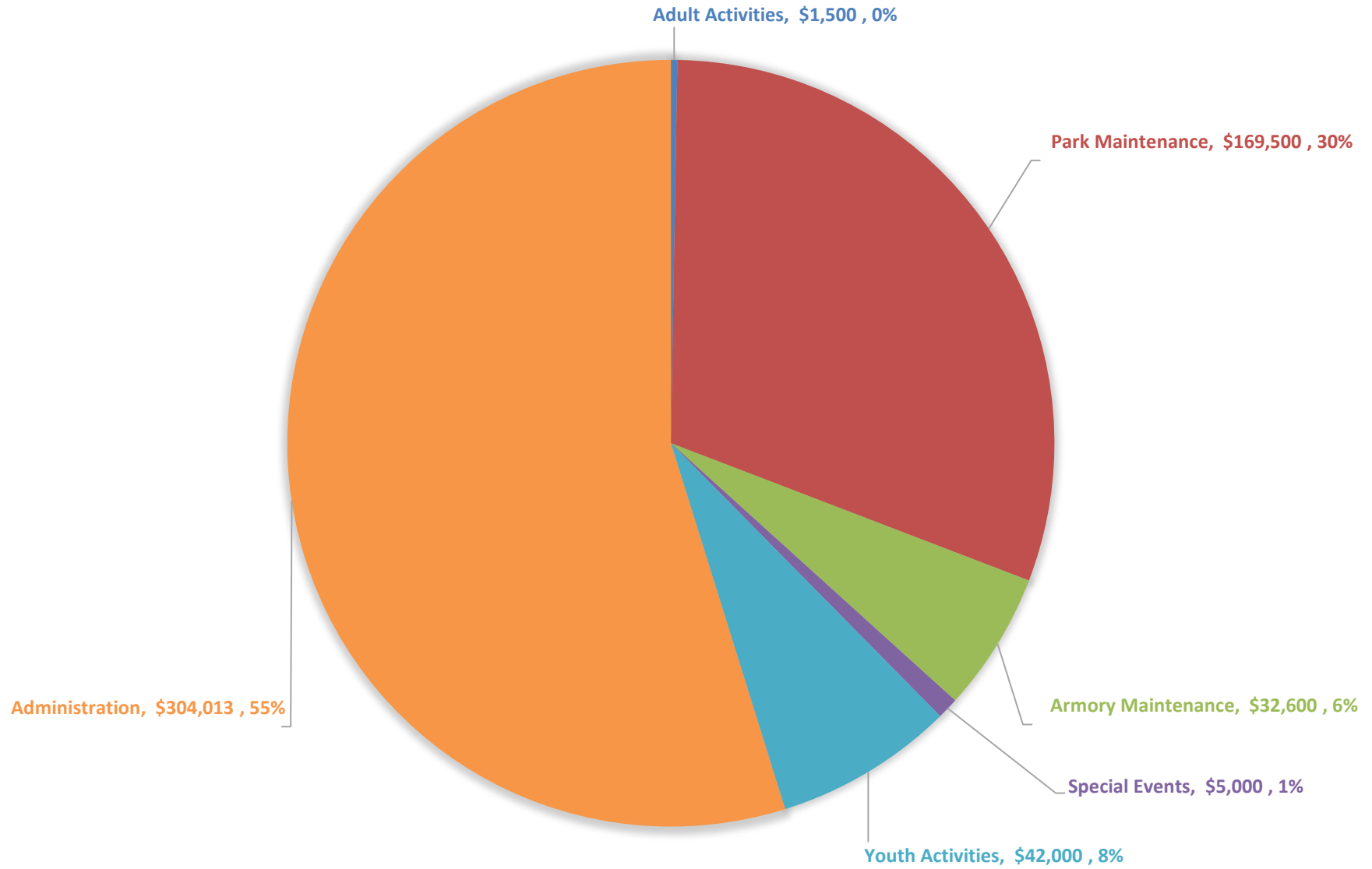
Fiscal Year 2025-2026 Budget

***Parks and Recreation
Fund***

RECREATION REVENUES
2025-2026: \$538,900



RECREATION EXPENDITURES
2025-2026: \$554,613



				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Fund: 249 RECREATION DEPARTMENT					
Estimated Revenues					
249-000.000-647.000	ADULT ACTIVITIES	4,045	7,018	9,000	4,500
249-000.000-648.000	YOUTH ACTIVITIES	88,102	100,973	92,000	105,000
249-000.000-648.100	YOUTH FOOTBALL ASSOCIATION	3,683	2,104	4,800	2,500
249-000.000-652.000	SPECIAL EVENTS	6,461	9,064	12,000	12,000
249-000.000-665.000	INTEREST	708	2,921	1,300	1,300
249-000.000-674.000	ARMORY-LEASES:ROOMS,FLOORS	5,251	10,250	7,000	9,000
249-000.000-675.000	GIFTS DONATIONS	-	3,000	3,000	3,000
249-000.000-688.000	OTHER REVENUE	1,688	5,647	1,500	1,600
249-000.000-699.101	CONTRIBUTIONS FROM GENERAL FUN	375,000	375,000	375,000	400,000
Estimated Revenues		484,938	515,977	505,600	538,900
Appropriations					
Department: ADMINISTRATION					
249-536.000-702.000	SALARY & WAGES	119,905	127,229	138,500	156,796
249-536.000-702.009	SALARY & WAGES - SEASONAL	7,105	10,334	7,000	7,000
249-536.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	91,778	92,051	103,000	118,117
249-536.000-727.000	OFFICE SUPPLIES	880	660	750	500
249-536.000-727.100	COPY MACHINE LEASE	213	4,242	1,000	1,000
249-536.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	7,850	6,350	8,000	8,000
249-536.000-850.000	COMMUNICATIONS	3,873	1,412	3,700	3,700
249-536.000-860.000	TRANSPORTATION AND TRAINING	716	940	750	750
249-536.000-861.000	MEMBERSHIP AND DUES	30	-	800	750
249-536.000-954.000	INSURANCE	6,671	11,559	11,700	7,000
249-536.000-956.001	SALES TAX	208	119	400	400
Total Department ADMINISTRATION:		239,229	254,896	275,600	304,013
Department: OPERATIONS					
249-560.000-751.000	SPECIAL EVENT ACTIVITIES	4,468	4,110	3,000	5,000
249-560.000-752.000	ADULT ACTIVITIES	3,354	2,926	4,000	1,500
249-560.000-753.000	YOUTH ACTIVITIES	36,741	35,924	35,000	40,000
249-560.000-762.313	YOUTH FOOTBALL ADVISORY BOARD	3,381	3,290	3,400	2,000
Total Department OPERATIONS:		47,944	46,251	45,400	48,500
Department: ARMORY					
249-755.000-702.000	SALARY & WAGES	638	327	1,500	1,500

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
249-755.000-707.000	CENTRAL GARAGE ALLOCATION	31	-	500	500
249-755.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	294	154	500	500
249-755.000-775.000	REPAIR & MAINTENANCE SUPPLIES	2,305	3,094	3,000	5,000
249-755.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	2,773	2,130	4,000	4,000
249-755.000-920.000	PUBLIC UTILITIES	16,246	14,079	14,000	15,000
249-755.000-931.000	BUILDING REPAIR & MAINTENANCE	8,720	6,543	7,500	6,000
249-755.000-940.000	EQUIPMENT RENTAL	255	-	100	100
Total Department ARMORY:		31,263	26,326	31,100	32,600
Department: PARK MAINTENANCE					
249-770.000-707.000	CENTRAL GARAGE ALLOCATION	45,762	46,007	50,000	50,000
249-770.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	31,715	35,952	32,000	32,000
249-770.000-740.000	OPERATING SUPPLIES	4,360	14,335	5,500	7,000
249-770.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	2,374	1,941	7,000	3,500
Department: PARK MAINTENANCE					
249-770.000-920.000	PUBLIC UTILITIES	5,590	6,113	6,500	7,000
249-770.000-940.000	EQUIPMENT RENTAL	67,513	63,504	70,000	70,000
Total Department PARK MAINTENANCE:		157,314	167,852	171,000	169,500
Appropriations		475,751	495,325	523,100	554,613
Fund 249 - RECREATION DEPARTMENT:					
TOTAL ESTIMATED REVENUES		484,938	515,977	505,600	538,900
TOTAL APPROPRIATIONS		475,751	495,325	523,100	554,613
NET OF REVENUES & APPROPRIATIONS:		9,188	20,651	(17,500)	(15,713)
BEG. FUND BALANCE		39,215	48,403	69,054	69,054
END FUND BALANCE		48,403	69,054	51,554	53,341

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document

RECREATION FUND
Revenues

Line Item: Adult Activities

Line Item Number: 249-000-000-647.000

Current Fiscal Year Adopted: \$9,000

New Fiscal Year Recommended: \$4,500

Description: Revenues received from adult programming. Revenue sources anticipated include adult summer softball, adult fall softball, City league basketball, and for adult open gym.

Line Item: Youth Activities

Line Item Number: 249-000-000-648.000

Current Fiscal Year Adopted: \$92,000

New Fiscal Year Recommended: \$105,000

Description: Revenues received from youth programming. Revenues are expected from a variety of youth programs including soccer, t-ball, tackle football, summer day camp, Lil'Hoppers, flag football and revenues from other programs offered by the Department.

Line Item: Youth Football Association

Line Item Number: 249-000-000-648.100

Current Fiscal Year Adopted: \$4,800

New Fiscal Year Recommended: \$2,500

Description: Revenues received from the Football Association through fundraising activities such as concessions and 50/50 ticket sales.

Line Item: Special Event Programs

Line Item Number: 249-000-000-652.000

Current Fiscal Year Adopted: \$12,000

New Fiscal Year Recommended: \$12,000

Description: Revenues received from special events programming. Special events revenues include Zumba, Tae Kwan Do, the 5K race, and revenue from the corporate sponsorship program and other miscellaneous revenues.

Line Item: Interest Income

Line Item Number: 249-000-000-665.000

Current Fiscal Year Adopted: \$1,300

New Fiscal Year Recommended: \$1,300

Description: Revenues received in the form of interest income reserves held by the Recreation Fund.

Line Item: Armory – Lease

Line Item Number: 249-000-000-674.000

Current Fiscal Year Adopted: \$7,000

New Fiscal Year Recommended: \$9,000

Description: Revenues received from the rental of space at the Armory. This includes rental from the Marines and other miscellaneous rentals.

Line Item: Other Revenue

Line Item Number: 249-000-000-688.000

Current Fiscal Year Adopted: \$3,000

New Fiscal Year Recommended: \$3,000

Description: Revenues received from park rentals.

Line Item: Contribution – General Fund

Line Item Number: 249-000-000-699.101

Current Fiscal Year Adopted: \$375,000

New Fiscal Year Recommended: \$400,000

Description: Revenues received from the General Fund to offset Recreation Fund operations.

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document

RECREATION FUND
Expenditures

ADMINISTRATION

Line Item: Salary and Wages

Line Item Number: 249-536-000-702.000

Current Fiscal Year Adopted: \$138,500

New Fiscal Year Recommended: \$156,796

Description: Funds to cover the cost of wages and longevity payments for the Recreation Director and wages for Recreation Department employees.

Line Item: Salary and Wages - Seasonal

Line Item Number: 249-536-000-702.009

Current Fiscal Year Adopted: \$7,000

New Fiscal Year Recommended: \$7,000

Description: Funds to cover the cost of part-time seasonal employees hired to assist with summer day camp (counselors).

Line Item: Payroll & Fringe Benefits

Line Item Number: 249-536-000-710.000

Current Fiscal Year Adopted: \$103,000

New Fiscal Year Recommended: \$118,117

Description: Funds to cover the Social Security, health and dental insurance, life insurance, retirement, workers' compensation and unemployment insurance expenses for positions funded from this budget.

Line Item: Office Supplies

Line Item Number: 249-536-000-727.000

Current Fiscal Year Adopted: \$750

New Fiscal Year Recommended: \$500

Description: Funds to cover the expenses associated with office supplies for the Recreation Department.

Line Item: Copy Machine Maintenance

Line Item Number: 249-536-000-727.100

Current Fiscal Year Adopted: \$1,000

New Fiscal Year Recommended: \$1,000

Description: Funds to cover the quarterly maintenance contract expense for the copy machine used by the Recreation Department.

Line Item: Contractual and Professional Services

Line Item Number: 249-536-000-801.000

Current Fiscal Year Adopted: \$8,000

New Fiscal Year Recommended: \$8,000

Description: Funds used to cover the Recreation Department's portion of the annual audit and other professional fees.

Line Item: Communications

Line Item Number: 249-536-000-850.000

Current Fiscal Year Adopted: \$3,700

New Fiscal Year Recommended: \$3,700

Description: Funds used to cover the expenses associated with phone services at the Armory.

Line Item: Transportation and Training

Line Item Number: 249-536-000-860.000

Current Fiscal Year Adopted: \$800

New Fiscal Year Recommended: \$750

Description: Funds used to cover expenses associated with staff training, including registration fees and associated travel expenses, if applicable.

Line Item: Membership and Dues

Line Item Number: 249-536-000-861.000

Current Fiscal Year Adopted: \$800

New Fiscal Year Recommended: \$750

Description: Funds used to cover the membership expenses for Michigan Recreation and Parks Association, National Recreation and Parks Association, NAEIR.

Line Item: Insurance
Line Item Number: 249-536-000-954.000
Current Fiscal Year Adopted: \$11,700
New Fiscal Year Recommended: \$7,000
Description: Funds used to cover the annual insurance premium paid to the Michigan Municipal League Liability and Property Pool.

Line Item: Sales Tax
Line Item Number: 249-536-000-956.001
Current Fiscal Year Adopted: \$400
New Fiscal Year Recommended: \$400
Description: Funds used to cover the cost of sales tax associated with the concession items sold as part of the football program.

OPERATIONS

Line Item: Special Event Activities
Line Item Number: 249-560-000-751.000
Current Fiscal Year Adopted: \$3,000
New Fiscal Year Recommended: \$5,000
Description: Funds to cover the cost of special events and activities such as Tae Kwon Do, Zumba, and other activities.

Line Item: Adult Activities
Line Item Number: 249-560-000-752.000
Current Fiscal Year Adopted: \$4,000
New Fiscal Year Recommended: \$1,500
Description: Funds to cover the cost of adult activities

Line Item: Youth Activities
Line Item Number: 249-560-000-753.000
Current Fiscal Year Adopted: \$35,000
New Fiscal Year Recommended: \$40,000
Description: Funds to cover the cost of youth activities.

Line Item: Youth Football Advisory Board
Line Item Number: 249-560-000-762.313
Current Fiscal Year Adopted: \$3,400
New Fiscal Year Recommended: \$2,000
Description: Funds to cover expenses associated with the youth football program.

ARMORY

Line Item: Salary & Wages
Line Item Number: 249-755-000-702.000
Current Fiscal Year Adopted: \$1,500
New Fiscal Year Recommended: \$1,500
Description: Funds to cover the cost of DPU staff providing maintenance and repair services for the Armory boiler.

Line Item: Central Garage Allocation
Line Item Number: 249-755-000-707.000
Current Fiscal Year Adopted: \$500
New Fiscal Year Recommended: \$500
Description: Funds paid to the Central Garage Fund and utility funds to cover the cost of Public Works Department/Public Utilities Department employees performing maintenance at the Armory.

Line Item: Payroll Taxes & Fringe Benefits
Line Item Number: 249-755-000-710.000
Current Fiscal Year Adopted: \$500
New Fiscal Year Recommended: \$500
Description: Funds to cover the cost of payroll taxes and fringe benefits for DPU staff providing maintenance and repair services for the Armory boiler.

Line Item: Repair and Maintenance
Line Item Number: 249-755-000-775.000
Current Fiscal Year Adopted: \$3,000
New Fiscal Year Recommended: \$5,000
Description: Funds to cover the cost of cleaning and other supplies for the on-going maintenance of the Armory.

Line Item: Contractual and Professional Services

Line Item Number: 249-755-000-801.000

Current Fiscal Year Adopted: \$4,000

New Fiscal Year Recommended: \$4,000

Description: Funds to cover the contractual service expenses associated with the maintenance of the Armory. This includes the annual service contract on the elevator, annual expense for pest control and trash service expense.

Line Item: Public Utilities

Line Item Number: 249-755-000-920.000

Current Fiscal Year Adopted: \$14,000

New Fiscal Year Recommended: \$15,000

Description: Funds to cover the natural gas and electricity expenses associated with operating the Armory.

Line Item: Building Repair and Maintenance

Line Item Number: 249-755-000-931.000

Current Fiscal Year Adopted: \$7,500

New Fiscal Year Recommended: \$6,000

Description: Funds to cover basic repair costs at the Armory.

PARKS MAINTENANCE

Line Item: Central Garage Allocation

Line Item Number: 249-770-000-707.000

Current Fiscal Year Adopted: \$50,000

New Fiscal Year Recommended: \$50,000

Description: Funds to cover the cost of having Public Works Department staff complete repair and maintenance work to the parks system, including the cutting of grass.

Line Item: Payroll Taxes & Fringe Benefits

Line Item Number: 249-770-000-710.000

Current Fiscal Year Adopted: \$32,000

New Fiscal Year Recommended: \$32,000

Description: Funds used to cover the fringe benefits expenses associated with the Public Works Department staff that work in the parks.

Line Item: Operating Supplies
Line Item Number: 249-770-000-740.000
Current Fiscal Year Adopted: \$5,500
New Fiscal Year Recommended: \$7,000
Description: Funds to cover the operating supply expenses associated with the parks system.

Line Item: Contractual and Professional Services
Line Item Number: 249-770-000-801.000
Current Fiscal Year Adopted: \$7,000
New Fiscal Year Recommended: \$3,500
Description: Funds to cover the cost of fertilizer and herbicide applications at certain parks.

Line Item: Public Utilities
Line Item Number: 249-770-000-920.000
Current Fiscal Year Adopted: \$6,500
New Fiscal Year Recommended: \$7,000
Description: Funds to cover the electricity costs at certain parks, this includes Harwood fields, Hale Park, Perry Park, McCann Park and McConnell Park.

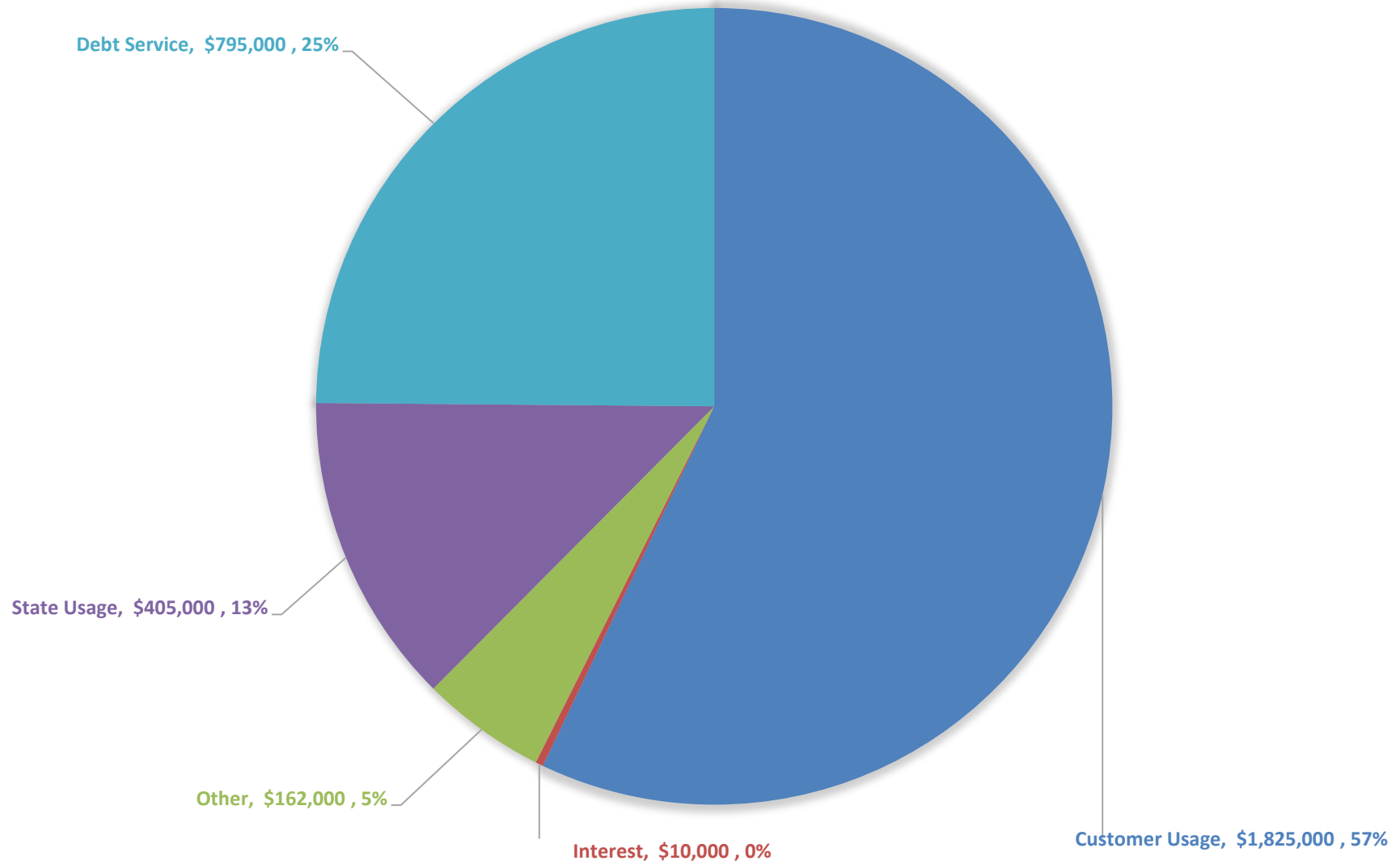
Line Item: Equipment Rental
Line Item Number: 249-770-000-940.000
Current Fiscal Year Adopted: \$70,000
New Fiscal Year Recommended: \$70,000
Description: Funds to cover the cost leasing the Gator and two mowers from John Deere, porta potty rental for the parks and funds for renting equipment from the Central Garage for parks maintenance.

City of Ionia

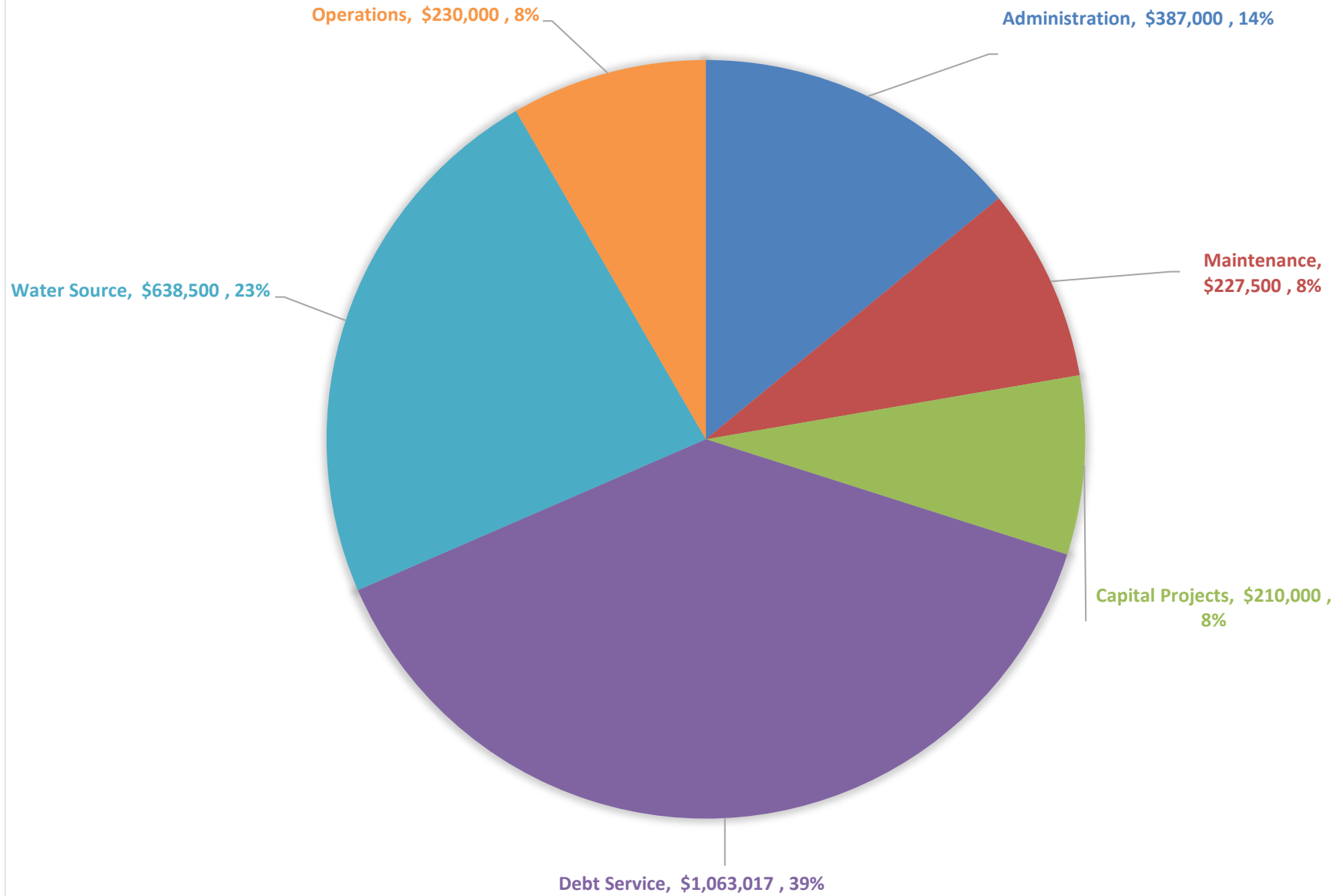
Fiscal Year 2025-2026 Budget

Water Fund

WATER REVENUES
2025-2026: \$3,197,000



**WATER EXPENDITURES
2025-2026: \$2,756,017**



				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Fund: 591 WATER DEPT.					
Estimated Revenues					
591-000.000-502.000	FEDERAL GRANT	1,173,631	-	-	-
591-000.000-625.000	FIRE SUPPRESSION/CROSS CONNECTION FEES	109,372	111,753	105,000	112,000
591-000.000-642.000	UTILITY USAGE - STATE INSTITU	508,994	458,942	430,000	405,000
591-000.000-643.000	UTILITY USAGE - CUSTOMERS	1,579,707	1,682,614	1,630,000	1,825,000
591-000.000-653.000	DEBT SERVICE REVENUE	783,368	797,615	795,000	795,000
591-000.000-660.000	PENALTY REVENUE	25,305	25,969	20,000	20,000
591-000.000-665.000	INTEREST	26,666	34,317	20,000	10,000
591-000.000-688.000	OTHER REVENUE	72,840	51,819	25,000	30,000
591-000.000-699.101	CONTRIBUTIONS FROM GENERAL FUN	240,000	-	-	-
Estimated Revenues		4,519,884	3,163,029	3,025,000	3,197,000
Appropriations					
Department: ADMINISTRATIVE					
591-558.000-702.000	SALARY & WAGES	18,389	14,150	21,000	21,000
591-558.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	9,830	9,939	12,000	12,000
591-558.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	205,202	351,706	225,000	225,000
591-558.000-851.000	TELEPHONE	3,926	1,513	3,000	3,000
591-558.000-860.000	TRANSPORTATION AND TRAINING	1,112	850	4,000	4,000
591-558.000-920.000	PUBLIC UTILITIES	109,567	112,587	110,000	110,000
591-558.000-954.000	INSURANCE	10,797	11,127	15,000	12,000
591-558.000-968.000	DEPRECIATION	847,793	868,696	-	-
591-558.000-990.000	DEBT SERVICE - INTEREST PORTION	322,264	306,335	364,060	340,417
591-558.000-990.001	DEBT SERVICE - PRINCIPAL PAYME	-	-	710,300	722,600
591-558.000-997.000	GASB 68 RELATED PENSION EXPENSE	(31,052)	45,236	-	-
591-558.000-999.420	CONTRIB TO GRANT PROJECTS	-	0	247,500	-
Total Department ADMINISTRATIVE:		1,497,828	1,722,140	1,711,860	1,450,017
Department: OPERATIONS					
591-560.000-702.000	SALARY & WAGES	97,814	112,499	125,000	125,000
591-560.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	57,272	54,868	80,000	70,000
591-560.000-740.000	OPERATING SUPPLIES	9,556	11,028	10,000	10,000
591-560.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	10,070	9,726	10,000	10,000
591-560.000-940.000	EQUIPMENT RENTAL	14,290	15,051	15,000	15,000
591-560.000-980.000	CAPITAL OUTLAY	39,714	15,206	60,000	210,000

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Total Department OPERATIONS:		228,715	218,378	300,000	440,000
Department: WATER SOURCE					
591-561.000-702.000	SALARY & WAGES	88,054	101,000	105,000	105,000
591-561.000-707.000	CENTRAL GARAGE ALLOCATION	5,747	10,475	13,000	13,000
591-561.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	49,359	47,565	60,000	60,000
591-561.000-740.000	OPERATING SUPPLIES	32,789	41,989	80,000	80,000
591-561.000-741.000	OPERATING SUPPLIES-CHEMICALS	54,197	43,771	55,000	50,000
591-561.000-743.000	OPERATING SUPPLIES-GAS & OIL	-	673	2,000	2,000
591-561.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	97,397	(3,713)	400,000	300,000
591-561.000-851.000	TELEPHONE	3,915	1,785	3,500	3,500
591-561.000-860.000	TRANSPORTATION AND TRAINING	3,573	5,760	5,000	5,000
591-561.000-940.000	EQUIPMENT RENTAL	14,881	19,285	20,000	20,000
Total Department WATER SOURCE:		349,913	268,591	743,500	638,500
Department: MAINTENANCE					
591-564.000-707.000	CENTRAL GARAGE ALLOCATION	91,003	104,958	90,000	90,000
591-564.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	69,846	74,810	65,000	72,500
591-564.000-740.000	OPERATING SUPPLIES	9,444	5,393	13,000	15,000
591-564.000-940.000	EQUIPMENT RENTAL	30,821	35,461	50,000	50,000
Total Department MAINTENANCE:		201,113	220,621	218,000	227,500
Appropriations		2,277,569	2,429,729	2,973,360	2,756,017
Fund 591 - WATER DEPT.:					
TOTAL ESTIMATED REVENUES		4,519,884	3,163,029	3,025,000	3,197,000
TOTAL APPROPRIATIONS		2,277,569	2,429,729	2,973,360	2,756,017
NET OF REVENUES & APPROPRIATIONS:		2,242,315	733,300	51,640	440,983
BEG. FUND BALANCE		9,115,677	11,357,992	12,091,291	12,091,291
END FUND BALANCE		11,357,992	12,091,291	12,142,931	12,532,274

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document

WATER FUND
Revenues

Line Item: Fire Suppression System/Cross Connection Fees

Line Item Number: 591-000-000-625.000

Current Fiscal Year Adopted: \$105,000

New Fiscal Year Recommended: \$112,000

Description: Revenues received from customers who have fire suppression systems in the building(s) that they own and for fees paid for cross connection fees.

Line Item: Utility Usage – State Institutions

Line Item Number: 591-000-000-642.000

Current Fiscal Year Adopted: \$430,000

New Fiscal Year Recommended: \$405,000

Description: Revenues received through billings to the State of Michigan for water services at the prisons.

Line Item: Utility Usage – Customers

Line Item Number: 591-000-000-643.000

Current Fiscal Year Adopted: \$1,630,000

New Fiscal Year Recommended: \$1,825,000

Description: Revenues received from customers for water services other than the prisons. The rate for FY25-26 is proposed at \$4.60 per 1,000 gallons used (currently \$4.20).

Line Item: Debt Service Revenue

Line Item Number: 591-000-000-653.000

Current Fiscal Year Adopted: \$795,000

New Fiscal Year Recommended: \$795,000

Description: Revenues received from water system customers to retire outstanding debt on the water system. The rate is proposed rate for FY 25-26 is \$34.00 per quarter per residential equivalent unit (currently \$33.39).

Line Item: Penalty Revenue

Line Item Number: 591-000-000-660.000

Current Fiscal Year Adopted: \$20,000

New Fiscal Year Recommended: \$20,000

Description: Revenues received from water system customers in the form of penalties due to late payment of the user charges.

Line Item: Interest Income

Line Item Number: 591-000-000-665.000

Current Fiscal Year Adopted: \$20,000

New Fiscal Year Recommended: \$10,000

Description: Revenues received in the form of interest on investments held by the Water Fund.

Line Item: Other Revenue

Line Item Number: 591-000-000-688.000

Current Fiscal Year Adopted: \$25,000

New Fiscal Year Recommended: \$30,000

Description: Revenues received from miscellaneous sources including water contract processing fees and water connection fees.

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document

WATER FUND
Expenditures

ADMINISTRATIVE

Line Item: Salary and Wages

Line Item Number: 591-558-000-702.000

Current Fiscal Year Adopted: \$21,000

New Fiscal Year Recommended: \$21,000

Description: Funds to cover a portion of the Utilities Director's annual salary.

Line Item: Payroll Taxes and Fringe Benefits

Line Item Number: 591-558-000-710.000

Current Fiscal Year Adopted: \$12,000

New Fiscal Year Recommended: \$12,000

Description: Funds to cover the payroll taxes and fringe benefit expenses for the Utilities Director.

Line Item: Contractual and Professional Services

Line Item Number: 591-558-000-801.000

Current Fiscal Year Adopted: \$225,000

New Fiscal Year Recommended: \$225,000

Description: Funds to cover a variety of contractual and professional services utilized by the Water Fund. This includes funds for reimbursing the General Fund for City Hall staff oversight; funds paid to the MDEQ for water system registration fees; funds paid to the auditors for the Water Fund audit, among other expenses. This line item also includes \$50,000 to be paid to MERS as part of the City's pension funding.

Line Item: Telephone

Line Item Number: 591-558-000-851.000

Current Fiscal Year Adopted: \$3,000

New Fiscal Year Recommended: \$3,000

Description: Funds to cover the cost of telephone services associated with the water system.

Line Item: Transportation and Training

Line Item Number: 591-558-000-860.000

Current Fiscal Year Adopted: \$4,000

New Fiscal Year Recommended: \$4,000

Description: Funds to cover the continuing education classes that DPU staff is required to attend to keep water certifications and to cover periodic training for staff who utilize the Geographic Information System (GIS).

Line Item: Public Utilities

Line Item Number: 591-558-000-920.000

Current Fiscal Year Adopted: \$110,000

New Fiscal Year Recommended: \$110,000

Description: Funds to cover the cost of gas and electric for the wells and well houses.

Line Item: Insurance

Line Item Number: 591-558-000-954.000

Current Fiscal Year Adopted: \$15,000

New Fiscal Year Recommended: \$12,000

Description: Funds to cover the cost of property and liability insurance for the water system.

Line Item: Debt Service - Interest

Line Item Number: 591-558-000-990.000

Current Fiscal Year Adopted: \$364,060

New Fiscal Year Recommended: \$340,417

Description: Funds to cover the interest expense associated with outstanding bonds issued by the Water Fund to complete system improvements.

Line Item: Debt Service - Principal

Line Item Number: 591-558-000-990.001

Current Fiscal Year Adopted: \$710,300

New Fiscal Year Recommended: \$722,600

Description: Funds to cover the principal expense associated with outstanding bonds issued by the Water Fund to complete system improvements.

Line Item: Contribution to Capital Projects

Line Item Number: 591-558-000-999.420

Current Fiscal Year Adopted: \$247,500

New Fiscal Year Recommended: \$0

Description: Funds contributed to the capital projects fund for the purpose of covering projects completed to the water system as funded by the Capital Projects Fund.

OPERATIONS

Line Item: Salary and Wages

Line Item Number: 591-560-000-702.000

Current Fiscal Year Adopted: \$125,000

New Fiscal Year Recommended: \$125,000

Description: Funds to cover the wages of the Utilities Department staff that work on water system operations.

Line Item: Payroll Taxes and Fringe Benefits

Line Item Number: 591-560-000-710.000

Current Fiscal Year Adopted: \$80,000

New Fiscal Year Recommended: \$70,000

Description: Funds to cover the payroll tax and fringe benefits expenses associated with the wages budgeted for the operation of the water system.

Line Item: Operating Supplies

Line Item Number: 591-560-000-740.000

Current Fiscal Year Adopted: \$10,000

New Fiscal Year Recommended: \$10,000

Description: Funds used cover operating supply related expenses of operating the water system. Expenses include Miss Dig system fees, uniform fees, and water meters and water meter parts.

Line Item: Contractual and Professional Services

Line Item Number: 591-560-000-801.000

Current Fiscal Year Adopted: \$10,000

New Fiscal Year Recommended: \$10,000

Description: Funds to cover contractual or professional services necessary for the operation of the water system. This includes the meter calibration services and other professional services.

Line Item: Equipment Rental
Line Item Number: 591-560-000-940.000
Current Fiscal Year Adopted: \$15,000
New Fiscal Year Recommended: \$15,000
Description: Funds to cover equipment rental expenses paid to the Central Garage Fund for use of a vehicle for meter reading.

Line Item: Capital Outlay
Line Item Number: 591-560-000-980.000
Current Fiscal Year Adopted: \$60,000
New Fiscal Year Recommended: \$210,000
Description: Funds to cover half of the cost of the on-going water meter replacement program (transition to all water read meters).

WATER SOURCE

Line Item: Salary and Wages
Line Item Number: 591-561-000-702.000
Current Fiscal Year Adopted: \$105,000
New Fiscal Year Recommended: \$105,000
Description: Funds to cover the wages of Utilities Department staff that work on the operation of the well field.

Line Item: Central Garage Allocation
Line Item Number: 591-561-000-707.000
Current Fiscal Year Adopted: \$13,000
New Fiscal Year Recommended: \$13,000
Description: Funds to cover the cost of Public Works Department employees providing maintenance work at the well field.

Line Item: Payroll Taxes and Fringe Benefits
Line Item Number: 591-561-000-710.000
Current Fiscal Year Adopted: \$60,000
New Fiscal Year Recommended: \$60,000
Description: Funds to cover the payroll tax and fringe benefits expenses associated with the wages budgeted for the operation of the well field.

Line Item: Operating Supplies
Line Item Number: 591-561-000-740.000
Current Fiscal Year Adopted: \$80,000
New Fiscal Year Recommended: \$80,000
Description: Funds to cover the cost to maintain and repair the chemical feed systems and SCADA systems at the well houses.

Line Item: Operating Supplies - Chemicals
Line Item Number: 591-561-000-741.000
Current Fiscal Year Adopted: \$55,000
New Fiscal Year Recommended: \$50,000
Description: Funds to cover the cost of purchasing Sodium Hypochlorite and Fluoride for the water system.

Line Item: Operating Supplies – Gas and Oil
Line Item Number: 591-561-000-743.000
Current Fiscal Year Adopted: \$2,000
New Fiscal Year Recommended: \$2,000
Description: Funds to cover the cost of gas and oil for the generators used to supply back-up power for the wells.

Line Item: Contractual and Professional Services
Line Item Number: 591-561-000-801.000
Current Fiscal Year Adopted: \$400,000
New Fiscal Year Recommended: \$300,000
Description: Funds to cover contractual or professional services necessary for the operation of the water system. This includes the meter calibration services and other professional services.

Line Item: Telephone
Line Item Number: 591-561-000-851.000
Current Fiscal Year Adopted: \$3,500
New Fiscal Year Recommended: \$3,500
Description: Funds budgeted to cover the cost of telephone line at the well house for the emergency dialer system.

Line Item: Transportation and Training

Line Item Number: 591-561-000-860.000

Current Fiscal Year Adopted: \$5,000

New Fiscal Year Recommended: \$5,000

Description: Funds to cover the continuing education classes that DPU staff is required to attend to keep water certifications.

Line Item: Equipment Rental

Line Item Number: 591-561-000-940.000

Current Fiscal Year Adopted: \$20,000

New Fiscal Year Recommended: \$20,000

Description: Funds paid to the Central Garage Fund for trucks utilized by DPU staff and for equipment used to mow the well fields.

MAINTENANCE

Line Item: Central Garage Allocation

Line Item Number: 591-564-000-707.000

Current Fiscal Year Adopted: \$90,000

New Fiscal Year Recommended: \$90,000

Description: Funds paid to the Central Garage Fund to cover the wages of Public Works Department staff for the maintenance and repairs of water mains and fire hydrants.

Line Item: Payroll Taxes and Fringe Benefits

Line Item Number: 591-564-000-710.000

Current Fiscal Year Adopted: \$65,000

New Fiscal Year Recommended: \$72,500

Description: Funds to cover the payroll tax and fringe benefits expenses associated with Public Works Department staff performing maintenance and repairs of water mains and fire hydrants.

Line Item: Operating Supplies

Line Item Number: 591-564-000-740.000

Current Fiscal Year Adopted: \$13,000

New Fiscal Year Recommended: \$15,000

Description: Funds to cover the cost of parts that are purchased to repair the water distribution system.

Line Item: Equipment Rental

Line Item Number: 591-564-000-940.000

Current Fiscal Year Adopted: \$50,000

New Fiscal Year Recommended: \$50,000

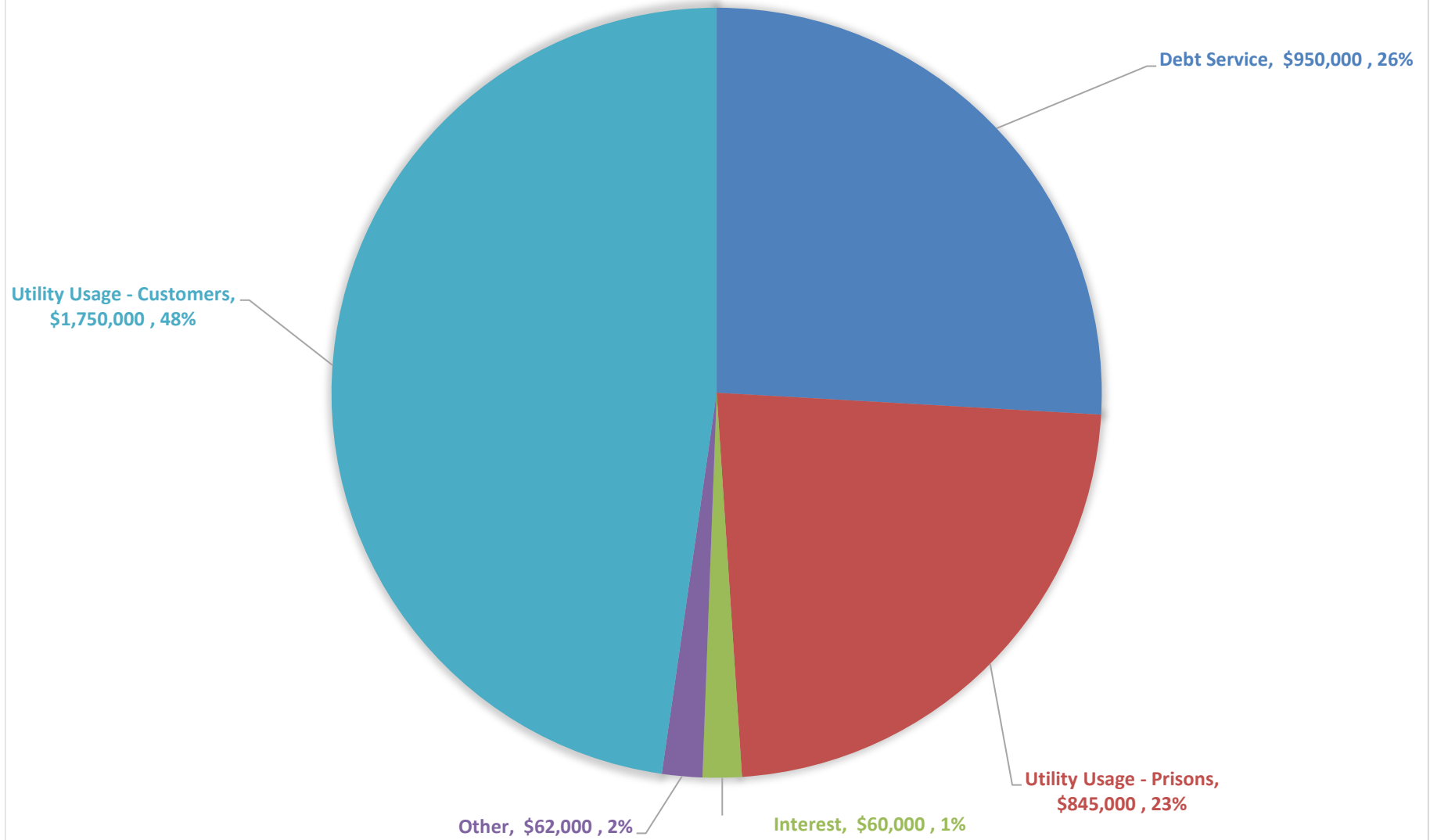
Description: Funds paid to the Central Garage Fund in a lump sum amount for the use of equipment needed to assist with maintaining and repairing the water distribution system.

City of Ionia

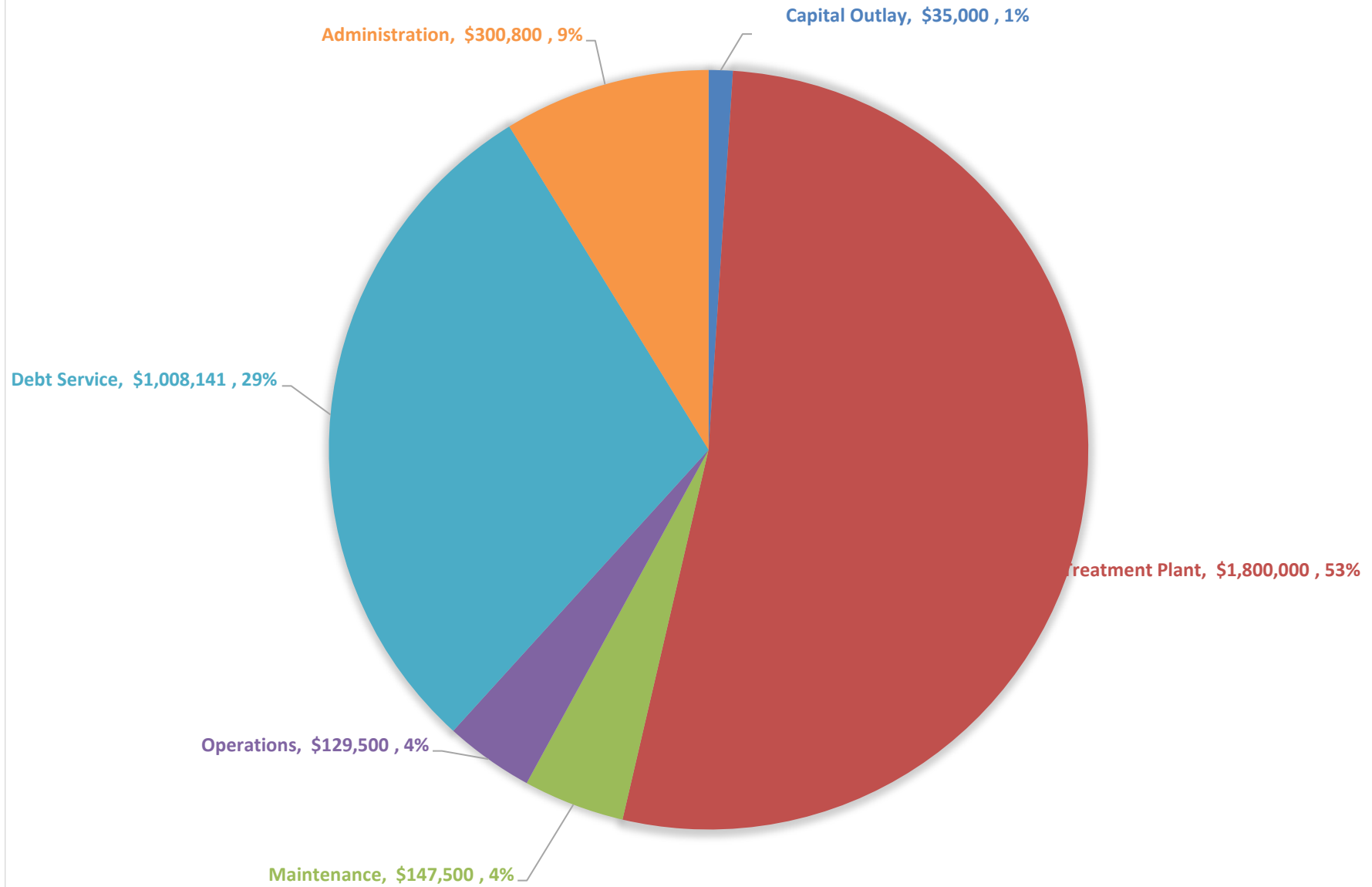
Fiscal Year 2025-2026 Budget

Sewer Fund

SEWER REVENUES
2025-2026: \$3,667,000



SEWER EXPENDITURES
2025-2026: \$3,420,941



				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Fund: 590 SEWER DEPT.					
Estimated Revenues					
590-000.000-642.000	UTILITY USAGE - STATE INSTITU	854,431	804,579	845,000	845,000
590-000.000-643.000	UTILITY USAGE - CUSTOMERS	1,538,597	1,684,004	1,695,000	1,750,000
590-000.000-653.000	DEBT SERVICE REVENUE	939,789	923,966	905,000	950,000
590-000.000-660.000	PENALTY REVENUE	29,900	29,350	25,000	25,000
590-000.000-664.200	TOWNSHIP REIMB FOR EXPENSES	16,270	16,344	2,000	2,000
590-000.000-665.000	INTEREST	66,376	106,643	60,000	60,000
590-000.000-688.000	OTHER REVENUE	18,536	33,569	30,000	35,000
Estimated Revenues		3,463,899	3,598,454	3,562,000	3,667,000
Appropriations					
Department: ADMINISTRATIVE					
590-558.000-702.000	SALARY & WAGES	19,579	13,517	18,000	20,000
590-558.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	10,546	10,642	13,000	13,500
590-558.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	250,101	259,557	255,000	255,000
590-558.000-940.000	EQUIPMENT RENTAL	169	275	200	300
590-558.000-954.000	INSURANCE	16,459	17,496	20,000	12,000
590-558.000-968.000	DEPRECIATION	316,992	330,426	-	-
590-558.000-990.000	DEBT SERVICE - INTEREST PORTION	310,576	295,706	353,022	330,741
590-558.000-990.001	DEBT SERVICE - PRINCIPAL PAYME	-	-	664,700	677,400
590-558.000-997.000	GASB 68 RELATED PENSION EXPENSE	26,508	(49,474)	-	-
590-558.000-999.420	CONTRIB TO GRANT PROJECTS	-	-	247,500	-
Total Department ADMINISTRATIVE:		950,931	878,146	1,571,422	1,308,941
Department: OPERATIONS					
590-560.000-702.000	SALARY & WAGES	64,204	43,592	70,000	70,000
590-560.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	31,555	25,330	35,000	35,000
590-560.000-740.000	OPERATING SUPPLIES	9,988	10,711	11,000	12,000
590-560.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	1,994	2,461	2,500	2,500
590-560.000-940.000	EQUIPMENT RENTAL	9,070	8,239	7,500	10,000
590-560.000-980.000	CAPITAL OUTLAY	28,219	15,206	30,000	35,000
Total Department OPERATIONS:		145,031	105,539	156,000	164,500
Department: TREATMENT PLANT					
590-563.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	1,616,060	1,797,517	1,800,000	1,800,000
Total Department TREATMENT PLANT:		1,616,060	1,797,517	1,800,000	1,800,000

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Department: MAINTENANCE					
590-564.000-707.000	CENTRAL GARAGE ALLOCATION	34,083	31,601	40,000	40,000
590-564.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	21,729	23,819	25,000	25,000
590-564.000-740.000	OPERATING SUPPLIES	1,471	2,302	2,500	2,500
590-564.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	-	19,143	30,000	30,000
590-564.000-940.000	EQUIPMENT RENTAL	14,586	12,943	50,000	50,000
Total Department MAINTENANCE:		71,868	89,808	147,500	147,500
Appropriations		2,783,890	2,871,009	3,674,922	3,420,941
Fund 590 - SEWER DEPT.:					
TOTAL ESTIMATED REVENUES		3,463,899	3,598,454	3,562,000	3,667,000
TOTAL APPROPRIATIONS		2,783,890	2,871,009	3,674,922	3,420,941
NET OF REVENUES & APPROPRIATIONS:		680,010	727,445	(112,922)	246,059
BEG. FUND BALANCE		12,706,922	13,386,931	14,114,376	14,114,376
END FUND BALANCE		13,386,931	14,114,376	14,001,454	14,360,435

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document

SEWER FUND
Revenues

Line Item: Utility Usage – State Institutions

Line Item Number: 590-000-000-642.000

Current Fiscal Year Adopted: \$845,000

New Fiscal Year Recommended: \$845,000

Description: Revenues received through billings to the State of Michigan for sanitary sewer services at the prisons.

Line Item: Utility Usage – Customers

Line Item Number: 590-000-000-643.000

Current Fiscal Year Adopted: \$1,695,000

New Fiscal Year Recommended: \$1,750,000

Description: Revenues received from sanitary sewer customers for sanitary sewer services other than the prisons. Rates for service are proposed to increase to \$4.90 per 1,000 gallons.

Line Item: Debt Service Revenue

Line Item Number: 590-000-000-653.000

Current Fiscal Year Adopted: \$905,000

New Fiscal Year Recommended: \$950,000

Description: Revenues received from sanitary sewer customers to retire outstanding debt on the sanitary sewer system. Debt service rates are will be \$45.00 per quarter per residential equivalent unit.

Line Item: Penalty Revenue

Line Item Number: 590-000-000-660.000

Current Fiscal Year Adopted: \$25,000

New Fiscal Year Recommended: \$25,000

Description: Revenues received from sanitary sewer customers in the form of penalties due to late payment of the user charges.

Line Item: Township Reimbursement for Expenses

Line Item Number: 590-000-000-664.200

Current Fiscal Year Adopted: \$2,000

New Fiscal Year Recommended: \$2,000

Description: Revenues received from Berlin Township per the contract with the Township for maintaining their sanitary sewer collection system.

Line Item: Interest

Line Item Number: 590-000-000-665.000

Current Fiscal Year Adopted: \$60,000

New Fiscal Year Recommended: \$60,000

Description: Revenues received in the form of interest on the investments held by the Sewer Fund.

Line Item: Other Revenue

Line Item Number: 590-000-000-688.000

Current Fiscal Year Adopted: \$30,000

New Fiscal Year Recommended: \$35,000

Description: Revenues received in the form of fees paid for connecting to the sanitary sewer system.

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document

SEWER FUND
Expenditures

ADMINISTRATIVE

Line Item: Salary and Wages

Line Item Number: 590-558-000-702.000

Current Fiscal Year Adopted: \$18,000

New Fiscal Year Recommended: \$20,000

Description: Funds to cover a portion of the Utilities Director annual salary.

Line Item: Payroll Taxes and Fringe Benefits

Line Item Number: 590-558-000-710.000

Current Fiscal Year Adopted: \$13,000

New Fiscal Year Recommended: \$13,500

Description: Funds to cover the payroll taxes and fringe benefit expenses for the Utilities Director.

Line Item: Contractual and Professional Services

Line Item Number: 590-558-000-801.000

Current Fiscal Year Adopted: \$255,000

New Fiscal Year Recommended: \$255,000

Description: Funds to cover the Sewer Fund's portion of the annual audit, funds paid to the General Fund for City Hall staff that perform certain administrative duties associated with the operation of the sanitary sewer system and funds for legal expenses. This line item also includes \$100,000 to be paid to MERS as part of the extra City's pension funding contribution.

Line Item: Insurance

Line Item Number: 590-558-000-954.000

Current Fiscal Year Adopted: \$20,000

New Fiscal Year Recommended: \$12,000

Description: Funds to cover the cost of property and liability insurance for the sanitary sewer operations.

Line Item: Debt Service - Interest

Line Item Number: 590-558-000-990.000

Current Fiscal Year Adopted: \$353,022

New Fiscal Year Recommended: \$330,741

Description: Funds to cover the interest on outstanding debt issued by the Sewer Fund to complete system improvements. Amortization schedules for the bond issues are contained in the budget document.

Line Item: Debt Service - Principal

Line Item Number: 590-558-000-990.001

Current Fiscal Year Adopted: \$664,700

New Fiscal Year Recommended: \$677,400

Description: Funds to cover the principal on outstanding debt issued by the Sewer Fund to complete system improvements. Amortization schedules for the bond issues are contained in the budget document.

Line Item: Contribution to Capital Projects

Line Item Number: 590-558-000-999.420

Current Fiscal Year Adopted: \$247,500

New Fiscal Year Recommended: \$0

Description: Funds contributed to the capital projects fund for the purpose of covering projects completed to the sewer system. The specific projects to be funded are outlined in the Capital Projects Fund.

OPERATIONS

Line Item: Salary and Wages

Line Item Number: 590-560-000-702.000

Current Fiscal Year Adopted: \$70,000

New Fiscal Year Recommended: \$70,000

Description: Funds to cover the salaries of Utilities Department staff that work on sanitary sewer system operations.

Line Item: Payroll Taxes and Fringe Benefits

Line Item Number: 590-560-000-710.000

Current Fiscal Year Adopted: \$35,000

New Fiscal Year Recommended: \$35,000

Description: Funds to cover the payroll tax and fringe benefits expenses associated with the wages budgeted for the operation of the sanitary sewer system.

Line Item: Operating Supplies

Line Item Number: 590-560-000-740.000

Current Fiscal Year Adopted: \$11,000

New Fiscal Year Recommended: \$12,000

Description: Funds to cover the cost of various operating supplies needed to maintain the sanitary sewer system. This includes membership in the Miss Dig System, uniform rental, pager service and other miscellaneous expenses.

Line Item: Contractual and Professional Services

Line Item Number: 590-560-000-801.000

Current Fiscal Year Adopted: \$2,500

New Fiscal Year Recommended: \$2,500

Description: Funds to cover contractual or professional services necessary for the operation of the sanitary sewer system, including calibration of sewer meters.

Line Item: Equipment Rental

Line Item Number: 590-560-000-940.000

Current Fiscal Year Adopted: \$7,000

New Fiscal Year Recommended: \$10,000

Description: Funds paid to the Central Garage Fund for equipment that is used to maintain the sanitary sewer system.

Line Item: Capital Outlay

Line Item Number: 590-560-000-980.000

Current Fiscal Year Adopted: \$30,000

New Fiscal Year Recommended: \$35,000

Description: Funds to cover half of the cost of the on-going water meter replacement program (transition to all water read meters).

TREATMENT PLANT

Line Item: Contractual and Professional Services

Line Item Number: 590-563-000-801.000

Current Fiscal Year Adopted: \$1,800,000

New Fiscal Year Recommended: \$1,800,000

Description: Funds for payment to the Ionia Regional Utilities Authority (IRUA) for the City's portion of operating and maintaining the wastewater treatment plant and for treating the sanitary sewage generated in the City.

MAINTENANCE

Line Item: Central Garage Allocation

Line Item Number: 590-564-000-707.000

Current Fiscal Year Adopted: \$40,000

New Fiscal Year Recommended: \$40,000

Description: Funds paid to the City's Central Garage Fund to cover the expenses associated with having staff maintain the sanitary sewer collection system.

Line Item: Central Garage Fringe Benefit

Line Item Number: 590-564-000-710.000

Current Fiscal Year Adopted: \$25,000

New Fiscal Year Recommended: \$25,000

Description: Funds paid to the City's Central Garage Fund to cover the expenses associated with the fringe benefit expenses of the staff who maintain the sanitary sewer collection system.

Line Item: Operating Supplies

Line Item Number: 590-564-000-740.000

Current Fiscal Year Adopted: \$2,500

New Fiscal Year Recommended: \$2,500

Description: Funds to cover the expenses associated with operating supplies used to maintain the sanitary sewer collection system.

Line Item: Contractual and Professional Services

Line Item Number: 590-564-000-801.000

Current Fiscal Year Adopted: \$30,000

New Fiscal Year Recommended: \$30,000

Description: Funds to cover the cleaning, televising and lining/repairing sanitary sewer mains in certain areas of the City.

Line Item: Equipment Rental

Line Item Number: 590-564-000-940.000

Current Fiscal Year Adopted: \$50,000

New Fiscal Year Recommended: \$50,000

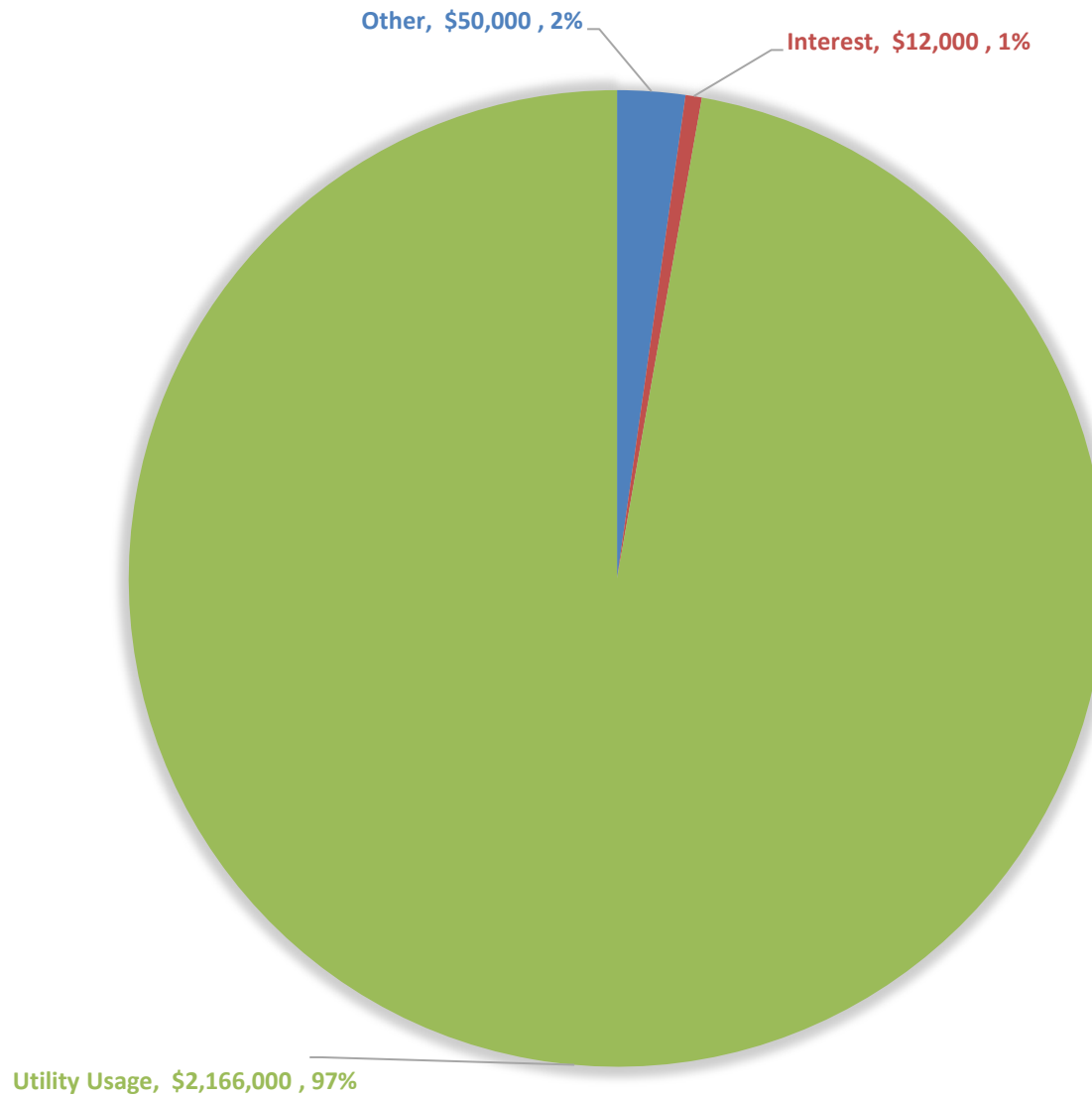
Description: Funds paid to the Central Garage Fund in a lump sum for the use of equipment needed to assist with maintaining and repairing the sanitary sewer collection system.

City of Ionia

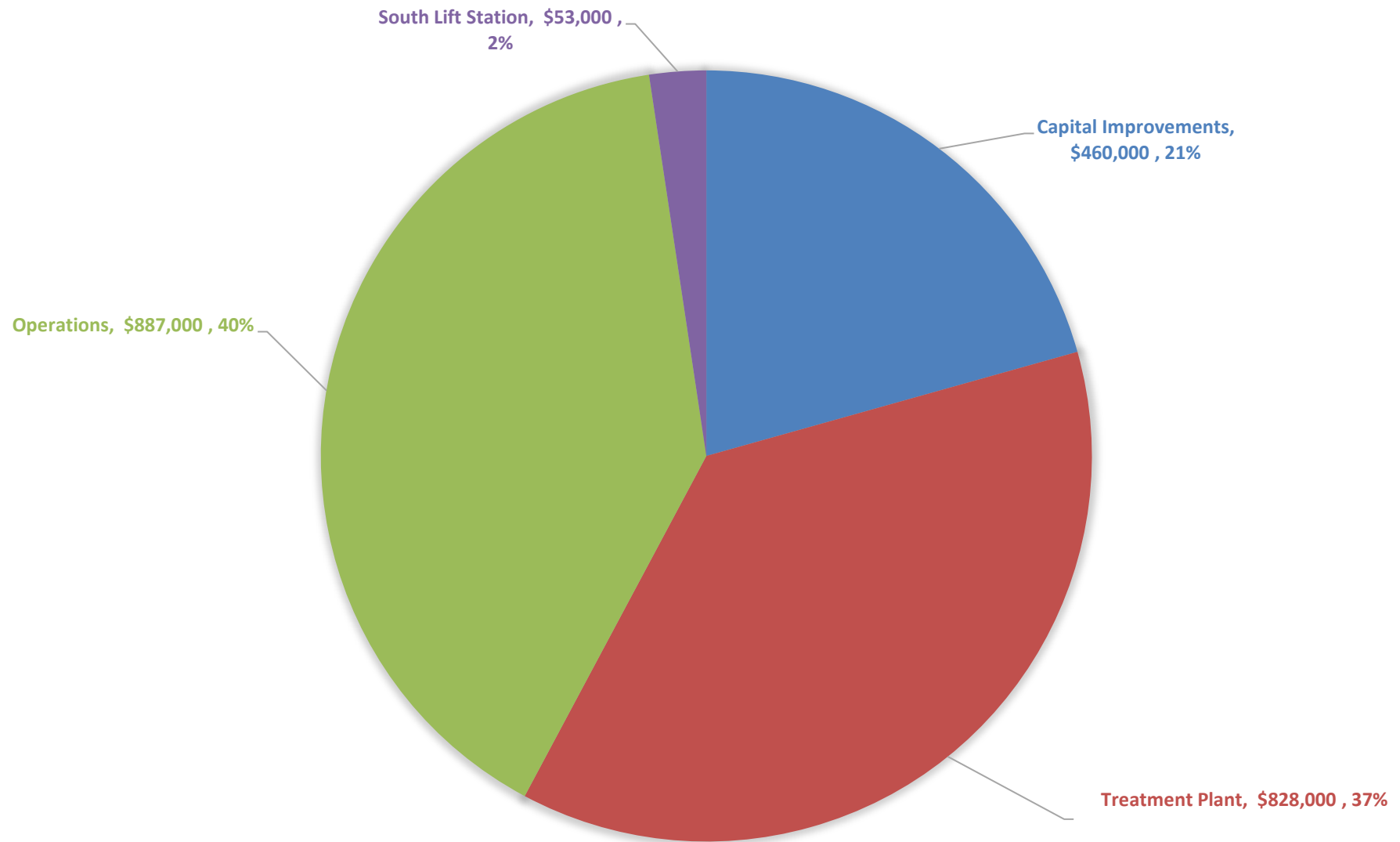
Fiscal Year 2025-2026 Budget

IRUA Fund

IRUA REVENUES
2025-2026: \$2,228,000



IRUA EXPENDITURES
2025-2026: \$2,228,000



				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Fund: 598 IONIA REGIONAL UTILITIES AUTHORITY					
Estimated Revenues					
598-000.000-643.000	UTILITY USAGE - CUSTOMERS	1,616,060	1,797,517	1,800,000	1,971,000
598-000.000-646.000	SEWER USAGE-BERLIN TOWNSHIP	138,383	195,617	185,000	195,000
598-000.000-665.000	INTEREST	38,776	36,211	30,000	12,000
598-000.000-688.000	OTHER REVENUE	48,550	60,343	60,000	50,000
598-000.000-695.000	SALE OF PROPERTY	12,526	12,525	-	-
Estimated Revenues		1,854,295	2,102,214	2,075,000	2,228,000
Appropriations					
Department: ADMINISTRATIVE					
598-558.000-702.000	SALARY & WAGES	110,211	74,639	85,000	87,000
598-558.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	58,955	59,605	70,000	73,000
598-558.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	157,657	194,769	200,000	200,000
598-558.000-811.000	ADMINISTRATIVE 10 %	168,572	191,110	200,000	200,000
598-558.000-851.000	TELEPHONE	9,001	5,545	9,000	9,000
598-558.000-860.000	TRANSPORTATION AND TRAINING	2,105	1,782	5,000	5,000
598-558.000-920.000	PUBLIC UTILITIES	156,590	162,619	175,000	175,000
598-558.000-954.000	INSURANCE	42,114	43,771	55,000	38,000
598-558.000-965.000	REPLACEMENT FUND CONTRIBUTION	-	-	100,000	100,000
598-558.000-968.000	DEPRECIATION	432,433	483,959	-	-
598-558.000-980.000	CAPITAL OUTLAY	0	-	400,000	385,000
Total Department ADMINISTRATIVE:		1,137,636	1,217,798	1,299,000	1,272,000
Department: TREATMENT PLANT					
598-563.000-702.000	SALARY & WAGES	200,093	244,295	233,000	240,000
598-563.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	115,324	136,192	158,000	165,000
598-563.000-740.000	OPERATING SUPPLIES	91,671	86,067	100,000	100,000
598-563.000-741.000	OPERATING SUPPLIES-CHEMICALS	177,668	183,216	200,000	200,000
598-563.000-743.000	OPERATING SUPPLIES-GAS & OIL	11,780	11,137	13,000	13,000
598-563.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	22,013	8,838	100,000	100,000
598-563.000-931.000	BUILDING REPAIR & MAINTENANCE	-	-	10,000	10,000
Total Department TREATMENT PLANT:		618,550	669,746	814,000	828,000
Department: LIFT STATION					
598-565.000-702.000	SALARY & WAGES	12,372	16,878	19,000	20,000
598-565.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	6,140	6,619	12,000	12,000

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
598-565.000-775.000	REPAIR & MAINTENANCE SUPPLIES	129	15,329	5,000	5,000
598-565.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	357	1,308	5,000	5,000
598-565.000-851.000	TELEPHONE	2,520	1,172	2,500	2,500
598-565.000-920.000	PUBLIC UTILITIES	8,042	5,733	7,000	7,000
598-565.000-940.000	EQUIPMENT RENTAL	981	1,587	1,500	1,500
598-565.000-980.000	CAPITAL OUTLAY	-	-	-	75,000
Total Department LIFT STATION:		30,541	48,625	52,000	128,000
Appropriations		1,786,728	1,936,169	2,165,000	2,228,000
Fund 598 - IONIA REGIONAL UTILITIES AUTHORITY:					
TOTAL ESTIMATED REVENUES		1,854,295	2,102,214	2,075,000	2,228,000
TOTAL APPROPRIATIONS		1,786,728	1,936,169	2,165,000	2,228,000
NET OF REVENUES & APPROPRIATIONS:		67,567	166,045	(90,000)	-
BEG. FUND BALANCE		9,499,154	9,566,721	9,732,766	9,732,766
END FUND BALANCE		9,566,721	9,732,766	9,642,766	9,732,766

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document

IONIA REGIONAL UTILITIES AUTHORITY
Revenues

Line Item: Utility Usage - Customers

Line Item Number: 598.000.000.643.000

Current Fiscal Year Adopted: \$1,800,000

New Fiscal Year Recommended: \$1,971,000

Description: Revenues received from sanitary sewer customers in the City and in Easton and Ionia Townships.

Line Item: Sewage Usage – Berlin Township

Line Item Number: 598.000.000.646.000

Current Fiscal Year Adopted: \$185,000

New Fiscal Year Recommended: \$195,000

Description: Revenues received from Berlin Township as payment for the cost of treating sanitary sewage generated in Berlin Township.

Line Item: Interest Income

Line Item Number: 598.000.000.665.000

Current Fiscal Year Adopted: \$30,000

New Fiscal Year Recommended: \$12,000

Description: Revenues received as interest income on investments held by the IRUA Fund.

Line Item: Other Revenue

Line Item Number: 598.000.000.688.000

Current Fiscal Year Adopted: \$60,000

New Fiscal Year Recommended: \$50,000

Description: Revenues received in the form of payment for services for laboratory work performed at the treatment plant for others and surcharge revenue for extra strength wastewater.

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document

IONIA REGIONAL UTILITIES AUTHORITY
Expenditures

ADMINISTRATIVE (558)

Line Item: Salary and Wages

Line Item Number: 598-558.000.702.000

Current Fiscal Year Adopted: \$85,000

New Fiscal Year Recommended: \$87,000

Description: Funds to cover a portion of the Utilities Director's annual salary, longevity and sick time pay-out.

Line Item: Payroll Taxes and Fringe Benefits

Line Item Number: 598-558.000.710.000

Current Fiscal Year Adopted: \$70,000

New Fiscal Year Recommended: \$73,000

Description: Funds used to cover a portion of the payroll taxes and fringe benefits expenses for the Utilities Director.

Line Item: Contractual and Professional Services

Line Item Number: 598-558.000.801.000

Current Fiscal Year Adopted: \$200,000

New Fiscal Year Recommended: \$200,000

Description: Funds to cover the cost of the annual audit, legal fees, engineering fees and State of Michigan permit fees associated with the operation of the treatment plant.

Line Item: Administrative Expenses

Line Item Number: 598-558.000.811.000

Current Fiscal Year Adopted: \$200,000

New Fiscal Year Recommended: \$200,000

Description: Funds paid to the City's General Fund for general accounting and oversight services. The amount charged (10%) is consistent with the Master Contract between IRUA and City/Townships.

Line Item: Telephone
Line Item Number: 598-558.000.851.000
Current Fiscal Year Adopted: \$9,000
New Fiscal Year Recommended: \$9,000
Description: Funds used to cover telephone expenses at the treatment plant and cellular telephones.

Line Item: Transportation and Training
Line Item Number: 598-558.000.860.000
Current Fiscal Year Adopted: \$5,000
New Fiscal Year Recommended: \$5,000
Description: Funds used to cover expenses associated with staff training as mandated by the MDEQ as part of on-going certification requirements.

Line Item: Public Utilities
Line Item Number: 598-558.000.920.000
Current Fiscal Year Adopted: \$175,000
New Fiscal Year Recommended: \$175,000
Description: Funds to cover public utility expenses at the treatment plant including water, electricity and natural gas.

Line Item: Insurance
Line Item Number: 598-558.000.954.000
Current Fiscal Year Adopted: \$55,000
New Fiscal Year Recommended: \$38,000
Description: Funds to cover the cost of property and liability insurances for the treatment plant.

Line Item: Replacement Reserve
Line Item Number: 598-558.000.965.000
Current Fiscal Year Adopted: \$100,000
New Fiscal Year Recommended: \$100,000
Description: Funds set aside annually for replacing components of the treatment plant.

Line Item: Capital Outlay

Line Item Number: 598-558.000.980.000

Current Fiscal Year Adopted: \$400,000

New Fiscal Year Recommended: \$385,000

Description: Funds to cover capital outlay items at the treatment plant. Items proposed for this fiscal year include:

- Parking Lot

TREATMENT PLANT (563)

Line Item: Salary and Wages

Line Item Number: 598-563.000.702.000

Current Fiscal Year Adopted: \$233,000

New Fiscal Year Recommended: \$240,000

Description: Funds to cover the wages of employees that work on treatment plant operations.

Line Item: Payroll Taxes & Fringe Benefits

Line Item Number: 598-563.000.710.000

Current Fiscal Year Adopted: \$158,000

New Fiscal Year Recommended: \$165,000

Description: Funds to cover the cost of payroll taxes and fringe benefits of employees that work on treatment plant operations.

Line Item: Operating Supplies

Line Item Number: 598-563.000.740.000

Current Fiscal Year Adopted: \$100,000

New Fiscal Year Recommended: \$100,000

Description: Funds used to cover the cost of supplies purchased to operate the treatment plant.

Line Item: Operating Supplies - Chemicals

Line Item Number: 598-563.000.741.000

Current Fiscal Year Adopted: \$200,000

New Fiscal Year Recommended: \$200,000

Description: Funds used to cover the cost of chemicals used in the treatment process at the treatment plant.

Line Item: Operating Supplies – Gas and Oil

Line Item Number: 598-563.000.743.000

Current Fiscal Year Adopted: \$13,000

New Fiscal Year Recommended: \$13,000

Description: Funds used to cover gas and oil expenses associated with operating treatment plant equipment.

Line Item: Contractual and Professional Services

Line Item Number: 598-563.000.801.000

Current Fiscal Year Adopted: \$100,000

New Fiscal Year Recommended: \$100,000

Description: Funds used to cover a variety of contractual services including annual boiler inspections, sludge hauling from the treatment plant and land application, non-routine repair and maintenance items at the treatment plant, and repair fees associated with electrical components/equipment at the treatment plant.

Line Item: Building Repair and Maintenance

Line Item Number: 598-563.000.931.000

Current Fiscal Year Adopted: \$10,000

New Fiscal Year Recommended: \$10,000

Description: Funds to cover the cost of small repairs to the treatment plant including roof repairs, window repairs, door lock repairs, etc.

LIFT STATION (565)

Line Item: Salary and Wages

Line Item Number: 598-565.000.702.000

Current Fiscal Year Adopted: \$19,000

New Fiscal Year Recommended: \$20,000

Description: Funds used to cover wages for maintaining the South Ionia lift station including daily inspections, maintenance of pumps, lawn care, etc.

Line Item: Payroll Taxes and Fringe Benefits

Line Item Number: 598-565.000.710.000

Current Fiscal Year Adopted: \$12,000

New Fiscal Year Recommended: \$12,000

Description: Funds used to cover the payroll tax and fringe benefit expenses associated with the employees that maintain the South Ionia lift station.

Line Item: Repair and Maintenance Supplies

Line Item Number: 598-565.000.775.000

Current Fiscal Year Adopted: \$5,000

New Fiscal Year Recommended: \$5,000

Description: Funds used to cover the cost of maintenance supplies and repair of small equipment for the South Ionia lift station.

Line Item: Contractual and Professional Services

Line Item Number: 598-565.000.801.000

Current Fiscal Year Adopted: \$5,000

New Fiscal Year Recommended: \$5,000

Description: Funds used to cover the cost of consulting an engineer or other professionals to assist with troubleshooting problems that periodically occur with the South Ionia lift station.

Line Item: Telephone

Line Item Number: 598-565.000.851.000

Current Fiscal Year Adopted: \$2,500

New Fiscal Year Recommended: \$2,500

Description: Funds used to cover the cost of the back-up alarm dialer at the South Ionia lift station.

Line Item: Public Utilities

Line Item Number: 598-565.000.920.000

Current Fiscal Year Adopted: \$7,000

New Fiscal Year Recommended: \$7,000

Description: Funds used to cover the electricity costs and natural gas for the back-up generator at the South Ionia lift station.

Line Item: Capital Outlay

Line Item Number: 598-565.000.980.000

Current Fiscal Year Adopted: \$0

New Fiscal Year Recommended: \$75,000

Description: Funds to cover capital outlay items at the south lift station.

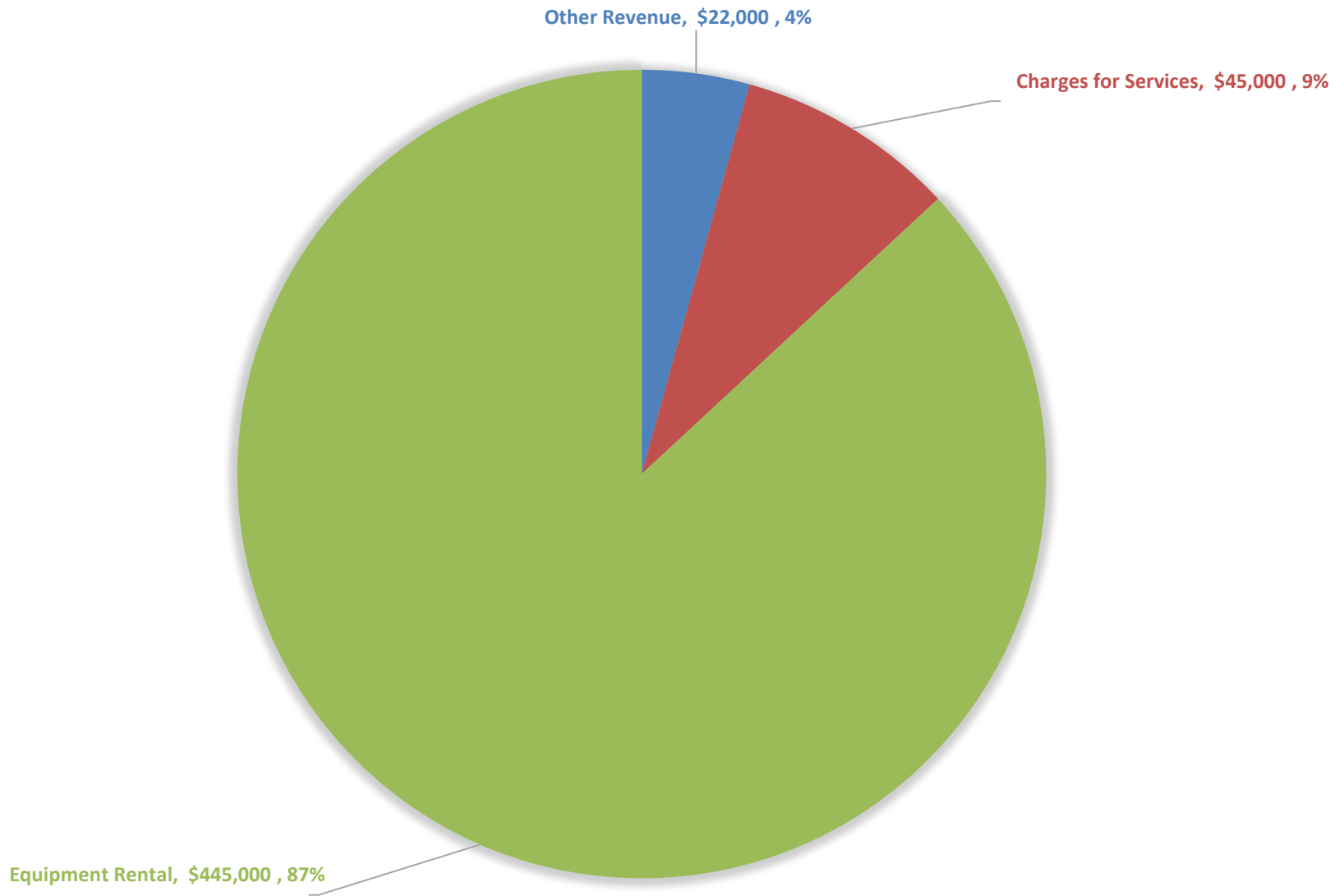
City of Ionia

Fiscal Year 2025-2026 Budget

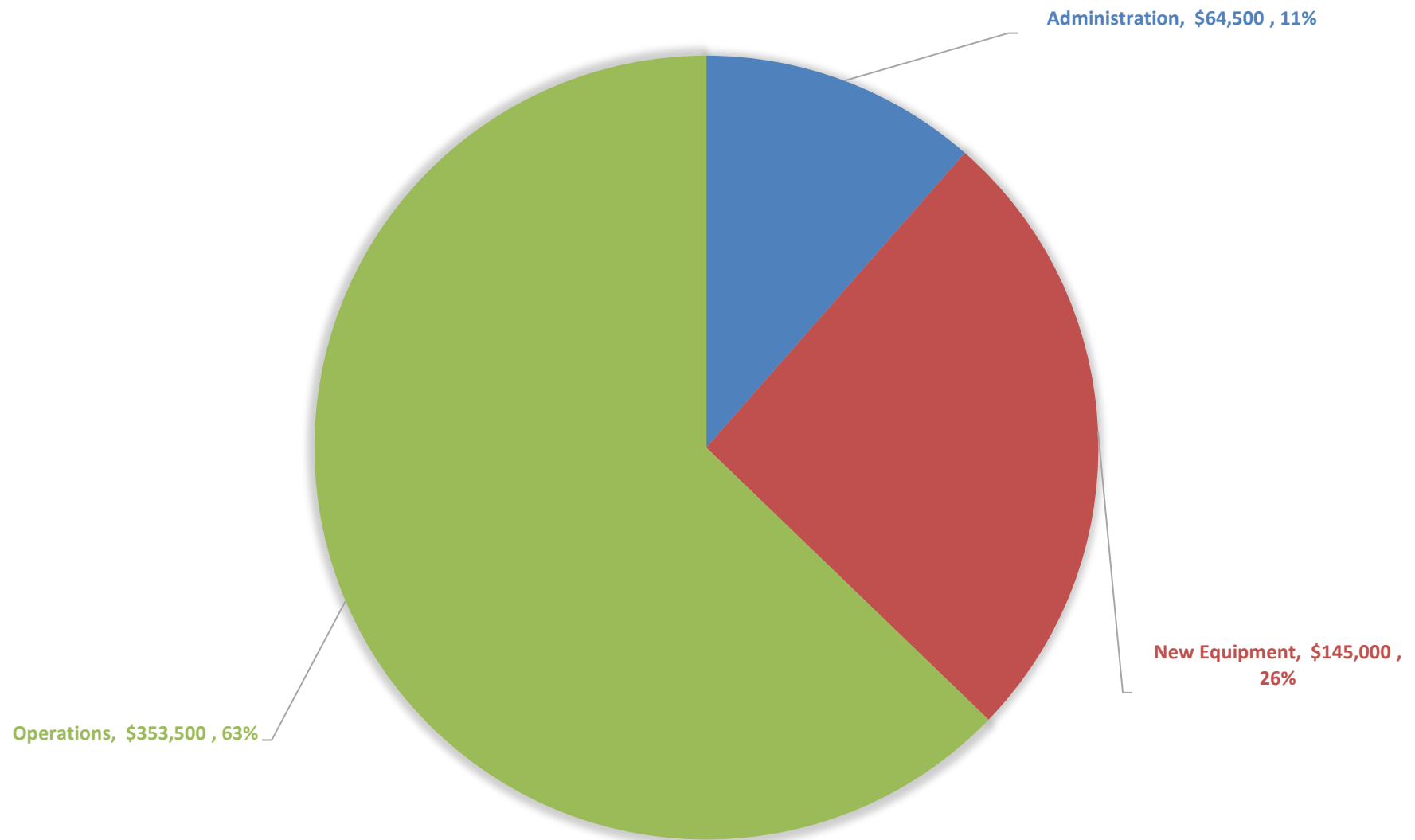
Central Garage Fund

CENTRAL GARAGE REVENUES

2025-2026: \$512,000



CENTRAL GARAGE EXPENDITURES
2025-2026: \$563,000



				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Fund: 661 CENTRAL GARAGE					
Estimated Revenues					
661-000.000-626.000	CHARGE FOR SERVICES	37,642	48,086	45,000	45,000
661-000.000-662.000	EQUIPMENT RENTAL CHARGES	430,082	436,020	445,000	445,000
661-000.000-665.000	INTEREST	7,617	11,274	10,000	7,000
661-000.000-688.000	OTHER REVENUE	2,694	5,601	5,000	5,000
661-000.000-695.000	SALE OF PROPERTY	28,968	48,240	10,000	10,000
Estimated Revenues		507,003	549,221	515,000	512,000
Appropriations					
Department: ADMINISTRATION					
661-441.000-727.000	OFFICE SUPPLIES	175	78	200	500
661-441.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	22,000	22,000	25,000	25,000
661-441.000-851.000	TELEPHONE	6,315	3,145	5,500	5,000
661-441.000-860.000	TRANSPORTATION AND TRAINING	1,513	3,306	2,500	4,000
661-441.000-920.000	PUBLIC UTILITIES	10,150	8,584	13,000	13,000
661-441.000-954.000	INSURANCE	18,446	21,163	22,500	17,000
661-441.000-956.000	MISCELLANEOUS EXPENSE	-	-	-	-
661-441.000-968.000	DEPRECIATION	174,594	176,335	-	-
661-441.000-980.000	CAPITAL OUTLAY	-	-	195,000	145,000
Total Department ADMINISTRATION:		233,193	234,611	263,700	209,500
Department: OPERATIONS					
661-442.000-703.100	SALARY & WAGES-VEHICLE/EQUIP	67,200	68,540	70,000	73,000
661-442.000-703.200	SALARY & WAGES WORK FOR OTHERS	13,337	36,553	30,000	30,000
661-442.000-704.200	SALARY & WAGES/BLDG AND GROUND	2,206	1,585	5,000	5,000
661-442.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	71,580	81,653	78,000	82,000
661-442.000-740.000	OPERATING SUPPLIES	19,195	17,036	16,000	17,500
661-442.000-743.000	OPERATING SUPPLIES-GAS & OIL	44,413	37,732	43,000	43,000
661-442.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	17,156	16,276	19,000	19,000
661-442.000-850.000	COMMUNICATIONS	4,144	7,298	9,000	9,000
661-442.000-930.000	VEHICLE REPAIR & MAINTENANCE	40,533	34,091	40,000	40,000
661-442.000-931.000	BUILDING REPAIR & MAINTENANCE	2,919	4,469	10,000	10,000
661-442.000-940.000	EQUIPMENT RENTAL	11,047	24,775	25,000	25,000
661-442.000-940.200	EQUIP RENTAL - BLDG & GROUNDS	-	-	5,000	-
Total Department OPERATIONS:		293,731	330,009	350,000	353,500

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Appropriations		526,925	564,620	613,700	563,000
Fund 661 - CENTRAL GARAGE:					
TOTAL ESTIMATED REVENUES		507,003	549,221	515,000	512,000
TOTAL APPROPRIATIONS		526,925	564,620	613,700	563,000
NET OF REVENUES & APPROPRIATIONS:		(19,921)	(15,400)	(98,700)	(51,000)
BEG. FUND BALANCE		1,180,968	1,161,047	1,145,648	1,145,648
END FUND BALANCE		1,161,047	1,145,648	1,046,948	1,094,648

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document
CENTRAL GARAGE FUND
Revenues

Line Item: Charges for Services

Line Item Number: 661-000-000-626.000

Current Fiscal Year Adopted: \$45,000

New Fiscal Year Recommended: \$45,000

Description: Funds received as payment for services for Public Works Department staff working outside of the City. An example is catch basin cleaning for some of the villages located around the County.

Line Item: Equipment Rental Charges

Line Item Number: 661-000-000-662.000

Current Fiscal Year Adopted: \$445,000

New Fiscal Year Recommended: \$445,000

Description: Funds received from other City funds for renting the equipment owned by the Central Garage Fund. The rates charged by the Central Garage Fund varies. Some funds pay a lump sum which covers the actual use of the equipment as well as a stand-by fee for having the equipment available while other funds such as the street funds pay rental based on a rental rate scheduled published by the State of Michigan.

Line Item: Interest

Line Item Number: 661-000-000-665.000

Current Fiscal Year Adopted: \$10,000

New Fiscal Year Recommended: \$7,000

Description: Funds received as interest income on investments held by the Central Garage Fund.

Line Item: Other Revenue

Line Item Number: 661-000-000-688.000

Current Fiscal Year Adopted: \$5,000

New Fiscal Year Recommended: \$5,000

Description: Funds received from miscellaneous sources.

Line Item: Sale of Property

Line Item Number: 661-000-000-695.000

Current Fiscal Year Adopted: \$10,000

New Fiscal Year Recommended: \$10,000

Description: Funds received from the sale of surplus equipment utilized by the Department of Public Works.

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document

CENTRAL GARAGE FUND
Expenditures

ADMINISTRATION

Line Item Number: 661-441-000-727.000

Line Item: Office Supplies

Current Fiscal Year Adopted: \$200

New Fiscal Year Recommended: \$500

Description: Funds used to purchase office supplies for the Public Works Department.

Line Item Number: 661-441-000-801.000

Line Item: Contractual and Professional Services

Current Fiscal Year Adopted: \$25,000

New Fiscal Year Recommended: \$25,000

Description: Funds paid to the General Fund for administrative and accounting services provided the Central Garage Fund by the General Fund; funds to cover the annual audit and other miscellaneous professional services.

Line Item Number: 661-441-000-851.000

Line Item: Telephone

Current Fiscal Year Adopted: \$5,500

New Fiscal Year Recommended: \$5,500

Description: Funds to cover expenses associated with phone services for the Public Works Department. This includes the telephone at the Public Works building along with the cellular phones used by Public Works employees.

Line Item Number: 661-441-000-860.000

Line Item: Transportation and Training

Current Fiscal Year Adopted: \$2,500

New Fiscal Year Recommended: \$4,000

Description: Funds used to cover expenses for training programs for Public Works employees.

Line Item Number: 661-441-000-920.000

Line Item: Public Utilities

Current Fiscal Year Adopted: \$13,000

New Fiscal Year Recommended: \$13,000

Description: Funds used to cover public utilities expenses at the Public Works Department. This includes electric and natural gas expenses.

Line Item Number: 661-441-000-954.000

Line Item: Insurance

Current Fiscal Year Adopted: \$22,500

New Fiscal Year Recommended: \$17,000

Description: Funds used to cover liability and property insurance for the Public Works Department/Central Garage.

Line Item: Capital Outlay

Line Item Number: 661-441-000-980.000

Current Fiscal Year Adopted: \$195,000

New Fiscal Year Recommended: \$145,000

Description: Funds to cover the cost of purchasing the following equipment:

- New dump truck
- Hot Patch Trailer

OPERATIONS

Line Item: Salary and Wages – Vehicle/Equipment

Line Item Number: 661-442-000-703.100

Current Fiscal Year Adopted: \$70,000

New Fiscal Year Recommended: \$73,000

Description: Funds used to cover the wages of Public Works Department mechanic who performs maintenance on DPW equipment.

Line Item: 661-442-000-703.200

Line Item Number: Salary and Wages – Work for Others

Current Fiscal Year Adopted: \$30,000

New Fiscal Year Recommended: \$30,000

Description: Funds used to cover the wages of Public Works employees for selling public works services outside the City.

Line Item: 661-442-000-704.200
Line Item Number: Salary and Wages – Building and Grounds
Current Fiscal Year Adopted: \$5,000
New Fiscal Year Recommended: \$5,000
Description: Funds used to cover wages of Public Works employees when working on the DPW building (cleaning/repairs).

Line Item: 661-442-000-710.100
Line Item Number: Payroll Taxes & Fringe Benefits
Current Fiscal Year Adopted: \$78,000
New Fiscal Year Recommended: \$82,000
Description: Funds to cover the costs associated with payroll taxes and fringe benefits for Public Works employees.

Line Item: 661-442-000-740.000
Line Item Number: Operating Supplies
Current Fiscal Year Adopted: \$16,000
New Fiscal Year Recommended: \$17,500
Description: Funds used to cover the cost to purchase small tools, hardware supplies, CDL drug testing, CDL renewal, etc.

Line Item: 661-442-000-743.000
Line Item Number: Operating Supplies – Gas and Oil
Current Fiscal Year Adopted: \$43,000
New Fiscal Year Recommended: \$43,000
Description: Funds used to cover the cost of gas and oil for Central Garage owned equipment.

Line Item: 661-442-000-801.000
Line Item Number: Contractual and Professional Services
Current Fiscal Year Adopted: \$19,000
New Fiscal Year Recommended: \$19,000
Description: Funds used to cover the cost of contractual and professional services associated with the Department of Public Works. This ranges from monthly security system fees to periodic consultation with the environmental engineers.

Line Item: 661-442-000-850.000

Line Item Number: Communications

Current Fiscal Year Adopted: \$9,000

New Fiscal Year Recommended: \$9,000

Description: Funds used to cover the cost of communication related expenses including service contract and repair and maintenance related expenses on the portable radios utilized by the Public Works Department.

Line Item: 661-442-000-930.000

Line Item Number: Vehicle Repair and Maintenance

Current Fiscal Year Adopted: \$40,000

New Fiscal Year Recommended: \$40,000

Description: Funds used to cover the cost of purchasing parts and supplies for maintaining Central Garage Fund owned equipment utilized by the Public Works Department.

Line Item: 661-442-000-931.000

Line Item Number: Building Repair and Maintenance

Current Fiscal Year Adopted: \$10,000

New Fiscal Year Recommended: \$10,000

Description: Funds used to cover repair and maintenance on the Public Works Department buildings.

Line Item: 661-442-000-940.000

Line Item Number: Equipment Rental

Current Fiscal Year Adopted: \$25,000

New Fiscal Year Recommended: \$25,000

Description: Funds used to cover equipment rental expenses when the Public Works employees are performing work for others.

Line Item: 661-442-000-940.200

Line Item Number: Equipment Rental – Building and Grounds

Current Fiscal Year Adopted: \$5,000

New Fiscal Year Recommended: \$0

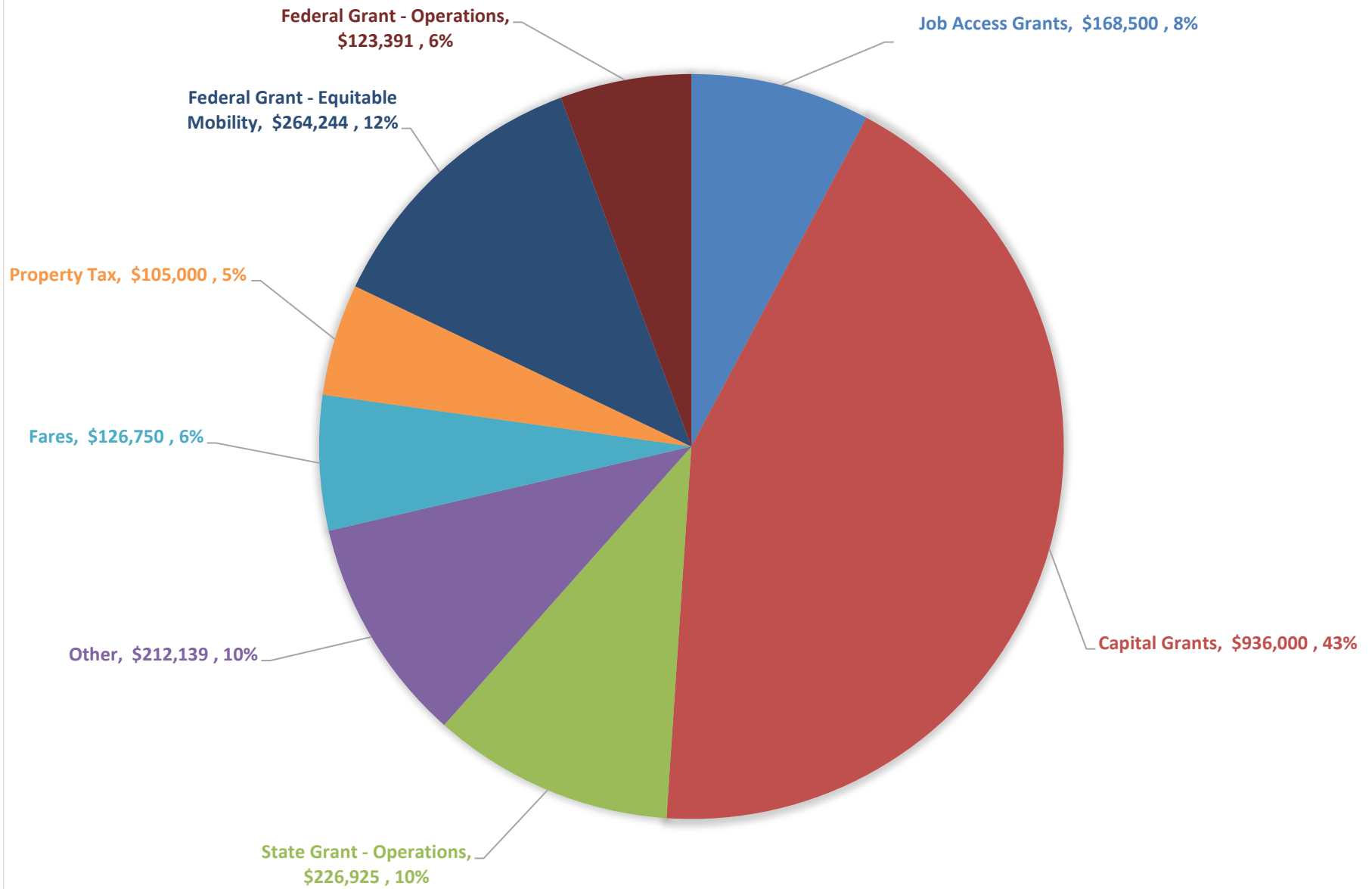
Description: Funds used to cover equipment rental expenses when Public Works employees are conducting maintenance work at the Public Works building.

City of Ionia

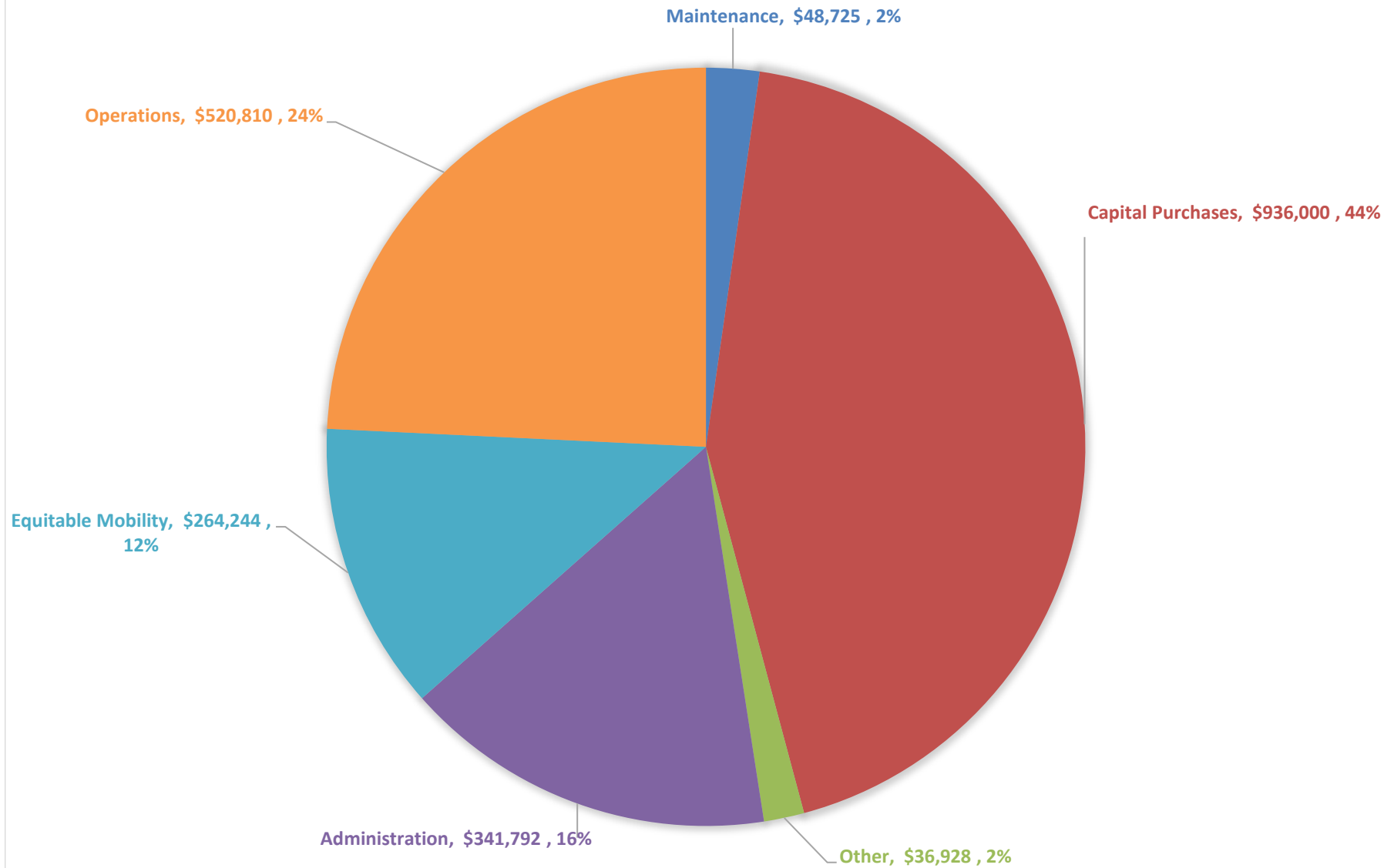
Fiscal Year 2025-2026 Budget

Dial-A- Ride Fund

DIAL-A-RIDE REVENUES 2025-2026: \$2,162,949



DIAL-A-RIDE EXPENDITURES
2025-2026: \$2,148,499



				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Fund: 588 DIAL-A-RIDE					
Estimated Revenues					
588-000.000-409.000	CURRENT PROPERTY TAXES	89,706	92,124	95,500	105,000
588-000.000-502.000	FEDERAL GRANT - SECTION 5311	255,279	154,402	111,562	123,391
588-000.000-502.500	FEDERAL GRANT- CAPITAL	6,120	-	592,400	748,800
588-000.000-502.700	FEDERAL GRANT - JOB ACCESS	89,692	78,429	84,250	84,250
588-000.000-502.750	FEDERAL GRANT - EQUITABLE MOBILITY	-	-	-	264,244
588-000.000-569.000	STATE GRANT	196,554	249,306	240,977	226,925
588-000.000-569.200	JOB ACCESS REVENUES	15,828	16,231	17,000	17,500
588-000.000-569.400	STATE GRANT - COA	31,473	97,495	36,928	36,928
588-000.000-569.500	STATE GRANT - CAPITAL	1,530	-	148,100	187,200
588-000.000-569.700	STATE GRANT - JOB ACCESS	89,692	78,429	84,250	84,250
588-000.000-569.800	STATE GRANT - RTAP	10,431	1,379	5,500	5,500
588-000.000-570.000	TOWNSHIP - PARTICIPATION	20,250	36,000	31,500	37,711
588-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE APPR	32,167	29,475	37,000	37,000
588-000.000-626.000	CHARGE FOR SERVICES	24,460	15,995	22,500	22,500
588-000.000-630.000	PASSENGER FARES/TOKENS	66,200	65,594	73,500	76,750
588-000.000-630.100	PASSENGER FARES - SCHOOLS	1,725	-	-	-
588-000.000-630.750	PASSENGER FARES - EQUITABLE MOBILITY	-	-	-	50,000
588-000.000-665.000	INTEREST	19,123	35,618	35,000	35,000
588-000.000-688.000	OTHER REVENUE	1,224	7,638	-	-
588-000.000-688.588	Other Revenue - Power My Fleet	-	108,860	-	-
588-000.000-695.000	SALE OF PROPERTY	-	-	50,000	20,000
Estimated Revenues		951,454	1,066,975	1,665,967	2,162,949
Appropriations					
Department: ADMINISTRATIVE					
588-558.000-702.000	SALARY & WAGES	98,582	93,737	96,500	81,141
588-558.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	48,854	47,789	51,500	43,816
588-558.000-727.000	OFFICE SUPPLIES	254	230	250	250
588-558.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	47,650	47,850	44,500	44,500
588-558.000-816.000	COMMUNICATION TOWER EXPENSES	19,513	25,511	15,000	15,000
588-558.000-851.000	TELEPHONE	1,500	1,500	1,500	1,500
588-558.000-861.000	MEMBERSHIP AND DUES	1,405	1,400	1,431	1,700
588-558.000-900.000	PUBLISHING	230	200	250	250

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
588-558.000-920.000	PUBLIC UTILITIES	13,189	15,329	21,300	16,185
588-558.000-940.000	EQUIPMENT RENTAL	22	-	-	-
588-558.000-954.000	INSURANCE	1,192	1,236	1,500	1,500
588-558.000-962.200	ADVERTISING - PROMOTION	4,444	6,759	7,000	7,000
588-558.000-968.000	DEPRECIATION	723	321	500	325
588-558.000-968.200	DEPRECIATION - CONTRIB ASSETS	148,067	128,612	149,000	128,625
588-558.000-980.000	CAPITAL OUTLAY	133	1,470	-	-
588-558.000-997.000	GASB 68 RELATED PENSION EXPENSE	2,224	(23,236)	-	-
Total Department ADMINISTRATIVE:		387,983	348,708	390,231	341,792
Department: OPERATIONS					
588-560.000-702.000	SALARY & WAGES	261,587	258,438	251,750	263,075
588-560.000-702.007	SALARY AND WAGES - DISPATCHERS	57,981	58,425	56,500	51,651
588-560.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	31,928	33,850	33,500	40,418
588-560.000-740.000	OPERATING SUPPLIES	6,278	2,811	2,500	2,500
Department: OPERATIONS					
588-560.000-743.000	OPERATING SUPPLIES-GAS & OIL	60,815	54,964	52,500	51,756
588-560.000-743.100	OPERATING SUPPLIES-TIRES/TUBES	4,845	5,398	5,000	6,100
588-560.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	49,806	53,545	51,000	80,460
588-560.000-807.800	RTAP GRANT	10,931	1,726	5,500	5,500
588-560.000-816.000	COMMUNICATION TOWER EXPENSES	4,583	4,626	5,050	4,130
588-560.000-860.000	TRANSPORTATION AND TRAINING	545	634	500	500
588-560.000-954.000	INSURANCE	6,769	8,145	14,645	14,645
588-560.000-957.000	TAXES-VEHICLE & CDL LICENSES	235	47	100	75
Total Department OPERATIONS:		496,303	482,608	478,545	520,810
Department: MAINTENANCE					
588-564.000-775.000	REPAIR & MAINTENANCE SUPPLIES	-	23	50	50
588-564.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	9,916	9,990	8,000	5,810
588-564.000-850.000	COMMUNICATIONS	5,068	2,009	2,500	2,470
588-564.000-930.000	VEHICLE REPAIR & MAINTENANCE	24,273	44,887	45,000	35,000
588-564.000-931.000	BUILDING REPAIR & MAINTENANCE	16,243	12,580	6,500	5,395
Total Department MAINTENANCE:		55,500	69,489	62,050	48,725
Department: Equitable Mobility					
588-568.000-702.000	SALARY & WAGES	-	-	-	146,973
588-568.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	-	-	-	23,864
588-568.000-727.000	OFFICE SUPPLIES	-	-	-	750

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
588-568.000-740.000	OPERATING SUPPLIES	-	-	-	750
588-568.000-743.000	OPERATING SUPPLIES-GAS & OIL	-	-	-	9,750
588-568.000-743.100	OPERATING SUPPLIES-TIRES/TUBES	-	-	-	500
588-568.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	-	-	-	13,895
588-568.000-920.000	PUBLIC UTILITIES	-	-	-	3,315
588-568.000-930.000	VEHICLE REPAIR & MAINTENANCE	-	-	-	3,778
588-568.000-954.000	INSURANCE	-	-	-	2,634
588-568.000-962.200	ADVERTISING - PROMOTION	-	-	-	35,000
588-568.000-968.000	DEPRECIATION	-	-	-	21,435
588-568.000-980.000	CAPITAL OUTLAY	-	-	-	1,600
Total Department Equitable Mobility:		-	-	-	264,244
Department: STATE GRANTS					
588-570.000-807.400	COA GRANT	31,472	97,495	36,928	36,928
588-570.000-807.700	CAPITAL GRANT	564	-	740,500	936,000
Total Department STATE GRANTS:		32,036	97,495	777,428	972,928
Appropriations		971,821	998,300	1,708,254	2,148,499
Fund 588 - DIAL-A-RIDE:					
TOTAL ESTIMATED REVENUES		951,454	1,066,975	1,665,967	2,162,949
TOTAL APPROPRIATIONS		971,821	998,300	1,708,254	2,148,499
NET OF REVENUES & APPROPRIATIONS:		(20,367)	68,676	(42,287)	14,450
BEG. FUND BALANCE		1,118,175	1,097,808	1,166,484	1,166,484
END FUND BALANCE		1,097,808	1,166,484	1,124,197	1,180,934

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document

DIAL-A-RIDE FUND

Revenues

Line Item: Property Tax

Line Item Number: 588-000-000-409.000

Current Fiscal Year Adopted: \$95,500

New Fiscal Year Recommended: \$105,000

Description: Revenues received through the millage levy for the operation of Dial-A-Ride. The amount anticipated is based on the taxable value of the City.

Line Item: Federal Grant – Section 5311

Line Item Number: 588-000-000-502.000

Current Fiscal Year Adopted: \$111,562

New Fiscal Year Recommended: \$123,391

Description: Funds received from the federal government in the form of a Section 5311 grant.

Line Item: Federal Grant – Capital

Line Item Number: 588-000-000-502.500

Current Fiscal Year Adopted: \$592,400

New Fiscal Year Recommended: \$748,800

Description: Funds received from the federal government for capital purchases. Grant funding is anticipated for office equipment replacement, technology upgrades and bus replacement.

Line Item: Federal Grant – Job Access

Line Item Number: 588-000-000-502.700

Current Fiscal Year Adopted: \$84,250

New Fiscal Year Recommended: \$84,250

Description: Funds received from the federal government for job access transportation program. The program provides transportation for the Ionia/Belding run and the Ionia/Muir run.

Line Item: Federal Grant – Equitable Mobility

Line Item Number: 588-000-000-502.750

Current Fiscal Year Adopted: \$0

New Fiscal Year Recommended: \$264,244

Description: Funds received from the federal government for equitable mobility transportation program.

Line Item: State Grant

Line Item Number: 588-000-000-569.000

Current Fiscal Year Adopted: \$240,977

New Fiscal Year Recommended: \$226,925

Description: Funds received from the state government in the form of grant proceeds.

Line Item: Job Access Revenue

Line Item Number: 588-000-000-569.200

Current Fiscal Year Adopted: \$17,000

New Fiscal Year Recommended: \$17,500

Description: Funds received from passengers classified under the Job Access.

Line Item: State Grant – Commission on Aging

Line Item Number: 588-000-000-569.400

Current Fiscal Year Adopted: \$36,928

New Fiscal Year Recommended: \$36,928

Description: Funds received from the state government for providing special transit services to the Ionia County Commission on Agency (Meals on Wheels, medical appointments, etc).

Line Item: State Grant - Capital

Line Item Number: 588-000-000-569.500

Current Fiscal Year Adopted: \$148,100

New Fiscal Year Recommended: \$187,200

Description: Funds received from the state government for capital purchases. State grant funding is anticipated to act as a match for federal capital grants that may be available for office equipment replacement, technology upgrades and bus replacement.

Line Item: State Grant – Job Access

Line Item Number: 588-000-000-569.700

Current Fiscal Year Adopted: \$84,250

New Fiscal Year Recommended: \$84,250

Description: Funds received from the state government for job access transportation program. The program provides transportation for the Ionia/Belding run and the Ionia/Muir run.

Line Item: State Grant - RTAP

Line Item Number: 588-000-000-569-800

Current Fiscal Year Adopted: \$5,500

New Fiscal Year Recommended: \$5,500

Description: Funds received from the state government to assist in offsetting the cost of training Dial-A-Ride employees.

Line Item: Contribution - Townships

Line Item Number: 588-000-000-570.000

Current Fiscal Year Adopted: \$31,500

New Fiscal Year Recommended: \$37,711

Description: Funds received from Easton Township for Dial-A-Ride services.

Line Item: Local Community Stabilization Grant

Line Item Number: 588-000.000-570.000

Current Fiscal Year Adopted: \$37,000

New Fiscal Year Recommended: \$37,000

Description: Revenues received from the State of Michigan in lieu of local personal property tax payments.

Line Item: Charges for Service

Line Item Number: 588-000-000-626.000

Current Fiscal Year Adopted: \$22,500

New Fiscal Year Recommended: \$22,500

Description: Funds paid to the DAR Fund from other City funds (Public Safety/Water Fund/WWTP/Central Garage) for the other funds portion of the cost of the T-1 line for the communication tower/communication system. Revenues also received from Ionia County and Life EMS for renting space on the tower.

Line Item: Passenger Fares

Line Item Number: 588-000-000-630.000

Current Fiscal Year Adopted: \$73,500

New Fiscal Year Recommended: \$76,750

Description: Funds received in the form of fares from riders which includes fare box, Intermediate School District, Department of Social Services and Heartland Health Care fares. No fare increases are proposed to support the FY25-26 budget.

Line Item: Passenger Fares – Equitable Mobility

Line Item Number: 588-000-000-630.750

Current Fiscal Year Adopted: \$0

New Fiscal Year Recommended: \$50,000

Description: Funds received from equitable mobility micro transit riders.

Line Item: Interest

Line Item Number: 588-000-000-665.000

Current Fiscal Year Adopted: \$35,000

New Fiscal Year Recommended: \$35,000

Description: Funds received in the form of interest on investments.

Line Item: Sale of Property

Line Item Number: 588-000-000-695.000

Current Fiscal Year Adopted: \$50,000

New Fiscal Year Recommended: \$20,000

Description: Funds received from the sale of surplus equipment and vehicles.

CITY OF IONIA
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DIAL-A-RIDE FUND
Expenditures

ADMINISTRATION

Line Item: Salary and Wages

Line Item Number: 588-558-000-702.000

Current Fiscal Year Adopted: \$96,500

New Fiscal Year Recommended: \$81,141

Description: Funds used to cover the salary of the Dial-A-Ride Director.

Line Item: Payroll Taxes & Fringe Benefits

Line Item Number: 588-558-000-710.000

Current Fiscal Year Adopted: \$51,500

New Fiscal Year Recommended: \$43,816

Description: Funds used to cover the payroll taxes and fringe benefits expenses for the Dial-A-Ride Director.

Line Item: Office Supplies

Line Item Number: 588-558-000-727.000

Current Fiscal Year Adopted: \$250

New Fiscal Year Recommended: \$250

Description: Funds used to cover the cost buying office supplies for Dial-A-Ride.

Line Item: Contractual and Professional Services

Line Item Number: 588-558-000-801.000

Current Fiscal Year Adopted: \$44,500

New Fiscal Year Recommended: \$44,500

Description: Funds used to pay the City's General Fund for the costs of handling the payroll, accounts payable and bookkeeping costs associated with the Dial-A-Ride operation. Funds are also included to cover the annual Dial-A-Ride Fund audit.

Line Item: Communication Tower Expenses

Line Item Number: 588-558-000-816.000

Current Fiscal Year Adopted: \$15,000

New Fiscal Year Recommended: \$15,000

Description: Funds used to pay expenses related to the communication system/tower site including electricity, insurance, State fees and HVAC maintenance.

Line Item: Telephone

Line Item Number: 588-558-000-851.000

Current Fiscal Year Adopted: \$1,500

New Fiscal Year Recommended: \$1,500

Description: Funds used to cover the telephone and cellular phone allowance.

Line Item: Membership and Dues

Line Item Number: 588-558-000-861.000

Current Fiscal Year Adopted: \$1,431

New Fiscal Year Recommended: \$1,700

Description: Funds used to cover the dues of organizations that Dial-A-Ride is a member. This includes the Community Transportation Association of America and the Michigan Public Transit Association, Mi-Deal Purchasing Program, Business and Professional Women, Ionia Area Chamber of Commerce and the VISA annual fee.

Line Item: Publishing

Line Item Number: 588-558-000-900.000

Current Fiscal Year Adopted: \$250

New Fiscal Year Recommended: \$250

Description: Funds used to cover the publication of legal notices including notice of review of the annual application, notice of Task Force meetings and LAC Committee meetings.

Line Item: Public Utilities

Line Item Number: 588-558-000-920.000

Current Fiscal Year Adopted: \$21,300

New Fiscal Year Recommended: \$16,185

Description: Funds used to cover utility expenses of the Dial-A-Ride facility. This includes natural gas and electricity, water and sewer.

Line Item: Insurance
Line Item Number: 588-558-000-954.000
Current Fiscal Year Adopted: \$1,500
New Fiscal Year Recommended: \$1,600
Description: Funds used to cover the cost of insuring the Dial-A-Ride facility.

Line Item: Advertising - Promotion
Line Item Number: 588-558-000-962.200
Current Fiscal Year Adopted: \$7,000
New Fiscal Year Recommended: \$7,000
Description: Funds used to cover the cost of advertising Dial-A-Ride programs in local newspapers/radio stations and employee apparel.

Line Item: Depreciation
Line Item Number: 588-558-000-968.000
Current Fiscal Year Adopted: \$500
New Fiscal Year Recommended: \$325
Description: Funds used to cover depreciation of Dial-A-Ride equipment.

Line Item: Depreciation – Contributed Assets
Line Item Number: 588-558-000-968.200
Current Fiscal Year Adopted: \$149,000
New Fiscal Year Recommended: \$128,625
Description: Funds used to cover depreciation of certain Dial-A-Ride facility assets including vehicles.

Line Item: Capital Outlay
Line Item Number: 588-558-000-968.200
Current Fiscal Year Adopted: \$0
New Fiscal Year Recommended: \$0
Description: Funds used to cover miscellaneous equipment.

OPERATIONS

Line Item: Salary and Wages
Line Item Number: 588-560-000-702.000
Current Fiscal Year Adopted: \$251,750
New Fiscal Year Recommended: \$263,075
Description: Funds used to cover the wages of the Dial-A-Ride drivers.

Line Item: Salary and Wages - Dispatchers
Line Item Number: 588-560-000-702.007
Current Fiscal Year Adopted: \$56,500
New Fiscal Year Recommended: \$51,651
Description: Funds used to cover the wages of the Dial-A-Ride Dispatchers.

Line Item: Payroll Taxes & Fringe Benefits
Line Item Number: 588-560-000-710.000
Current Fiscal Year Adopted: \$33,500
New Fiscal Year Recommended: \$40,418
Description: Funds to cover the payroll tax and fringe benefits expenses associated with the wages budgeted for Dial-A-Ride employees.

Line Item: Operating Supplies
Line Item Number: 588-560-000-740.000
Current Fiscal Year Adopted: \$2,500
New Fiscal Year Recommended: \$2,500
Description: Funds used to cover the operating supplies related expenses of Dial-A-Ride. This includes supplies such as punch cards, time call cards, office supplies, etc.

Line Item: Operating Supplies – Gas and Oil
Line Item Number: 588-560-000-743.000
Current Fiscal Year Adopted: \$52,250
New Fiscal Year Recommended: \$51,753
Description: Funds used to cover the cost of fuel for the Dial-A-Ride vehicles and oils and filters for routine engine maintenance.

Line Item: Operating Supplies – Tires and Tubes

Line Item Number: 588-560-000-743.100

Current Fiscal Year Adopted: \$5,000

New Fiscal Year Recommended: \$6,100

Description: Funds used to cover the cost of tires for the Dial-A-Ride vehicles (includes mounting, balancing and alignments).

Line Item: Contractual and Professional Services

Line Item Number: 588-560-000-801.000

Current Fiscal Year Adopted: \$51,000

New Fiscal Year Recommended: \$80,460

Description: Funds used to pay the City of Belding Dial-A-Ride for job access service between Belding and Ionia. Other items funded from this line item include the mandatory periodic drug testing of drivers, hepatitis shots and the maintenance contract for the copy machine.

Line Item: RTAP Grant

Line Item Number: 588-560-000-807.800

Current Fiscal Year Adopted: \$5,500

New Fiscal Year Recommended: \$5,500

Description: Funds used to pay for training programs for Dial-A-Ride drivers. This expense is reimbursed at 100% by MDOT.

Line Item: Transportation and Training

Line Item Number: 588-560-000-860.000

Current Fiscal Year Adopted: \$500

New Fiscal Year Recommended: \$500

Description: Funds used to cover mileage and meal reimbursement to Dial-A-Ride employees when attending training sessions in other communities.

Line Item: Insurance

Line Item Number: 588-560-000-954.000

Current Fiscal Year Adopted: \$14,645

New Fiscal Year Recommended: \$14,645

Description: Funds used to cover the cost of insurance for Dial-A-Ride vehicles.

Line Item: CDL Licenses

Line Item Number: 588-560-000-957.000

Current Fiscal Year Adopted: \$100

New Fiscal Year Recommended: \$75

Description: Funds to cover the expense of renewing employee CDL driver's licenses endorsements.

MAINTENANCE

Line Item: Contractual and Professional Services

Line Item Number: 588-564-000-801.000

Current Fiscal Year Adopted: \$8,000

New Fiscal Year Recommended: \$5,810

Description: Funds used to cover a variety of contracted services including waste disposal, pest control, snow removal, trugreen, shop towels, annual alarm monitoring fee, hoist inspection, oil separator, fire extinguishers, etc.

Line Item: Communications

Line Item Number: 588-564-000-850.000

Current Fiscal Year Adopted: \$2,500

New Fiscal Year Recommended: \$2,470

Description: Funds for the service contract on the Dial-A-Ride communication system.

Line Item: Vehicle Repair and Maintenance

Line Item Number: 588-564-000-930.000

Current Fiscal Year Adopted: \$45,000

New Fiscal Year Recommended: \$35,000

Description: Funds used to cover the heavy maintenance expenses associated with operating the Dial-A-Ride fleet.

Line Item: Building Repair and Maintenance

Line Item Number: 588-564-000-931.000

Current Fiscal Year Adopted: \$6,500

New Fiscal Year Recommended: \$5,395

Description: Funds to cover repairs to the Dial-A-Ride building ranging from professional cleaning services to garage door maintenance and softener salt.

EQUITABLE MOBILITY

Line Item: Salary and Wages

Line Item Number: 588-568-000-702.000

Current Fiscal Year Adopted: \$0

New Fiscal Year Recommended: \$146,973

Description: Funds used to cover the salary of the Dial-A-Ride Director and I-Go drivers.

Line Item: Payroll Taxes & Fringe Benefits

Line Item Number: 588-568-000-710.000

Current Fiscal Year Adopted: \$0

New Fiscal Year Recommended: \$23,864

Description: Funds used to cover the payroll taxes and fringe benefits expenses for the Dial-A-Ride Director and I-Go drivers.

Line Item: Office Supplies

Line Item Number: 588-568-000-727.000

Current Fiscal Year Adopted: \$0

New Fiscal Year Recommended: \$750

Description: Funds used to cover the cost buying office supplies for I-Go.

Line Item: Operating Supplies

Line Item Number: 588-568-000-740.000

Current Fiscal Year Adopted: \$0

New Fiscal Year Recommended: \$750

Description: Funds used to cover the operating supplies related expenses I-Go. This includes supplies such as punch cards, time call cards, office supplies, etc.

Line Item: Operating Supplies – Gas and Oil

Line Item Number: 588-568-000-743.000

Current Fiscal Year Adopted: \$0

New Fiscal Year Recommended: \$9,750

Description: Funds used to cover the cost of fuel for the I-Go vehicles and oils and filters for routine engine maintenance.

Line Item: Operating Supplies – Tires and Tubes

Line Item Number: 588-568-000-743.100

Current Fiscal Year Adopted: \$0

New Fiscal Year Recommended: \$500

Description: Funds used to cover the cost of tires for the I-Go vehicles (includes mounting, balancing and alignments).

Line Item: Contractual and Professional Services

Line Item Number: 588-568-000-801.000

Current Fiscal Year Adopted: \$0

New Fiscal Year Recommended: \$13,895

Description: Funds used to pay the City's General Fund for the costs of handling the payroll, accounts payable and bookkeeping costs associated with the I-Go operation.

Line Item: Public Utilities

Line Item Number: 588-568-000-920.000

Current Fiscal Year Adopted: \$0

New Fiscal Year Recommended: \$3,315

Description: Funds used to cover utility expenses of the Dial-A-Ride facility. This includes natural gas and electricity, water and sewer.

Line Item: Insurance

Line Item Number: 588-568-000-954.000

Current Fiscal Year Adopted: \$0

New Fiscal Year Recommended: \$2,634

Description: Funds used to cover the cost of insuring the Dial-A-Ride facility.

Line Item: Advertising - Promotion

Line Item Number: 588-568-000-962.200

Current Fiscal Year Adopted: \$0

New Fiscal Year Recommended: \$35,000

Description: Funds used to cover the cost of advertising Dial-A-Ride programs in local newspapers/radio stations and employee apparel.

Line Item: Depreciation
Line Item Number: 588-568-000-968.000
Current Fiscal Year Adopted: \$0
New Fiscal Year Recommended: \$21,435
Description: Funds used to cover depreciation of I-Go equipment.

Line Item: Capital Outlay
Line Item Number: 588-568-000-968.200
Current Fiscal Year Adopted: \$0
New Fiscal Year Recommended: \$1,600
Description: Funds used to cover miscellaneous equipment.

GRANTS

Line Item: Commission on Aging Grant
Line Item Number: 588-570-000807.400
Current Fiscal Year Adopted: \$36,928
New Fiscal Year Recommended: \$36,928
Description: Funds used to cover the Dial-A-Ride's expenses associated with the specialized service contract with the Ionia County Commission on Aging. This expense is off-set by the revenue received from the grant for this service.

Line Item: Capital Grant Purchases
Line Item Number: 588-570-807.700
Current Fiscal Year Adopted: \$740,500
New Fiscal Year Recommended: \$936,000
Description: Federal and state grant funds are anticipated to be available during FY25-26 to cover the cost of the following equipment:

- Vehicle Replacements \$ 862,500
- Garage Floor Sweeper \$ 7,000
- Cement Floor Upgrade \$ 50,000
- Vault Equipment \$ 16,500

City of Ionia

Fiscal Year 2025-2026 Budget

Theatre Fund

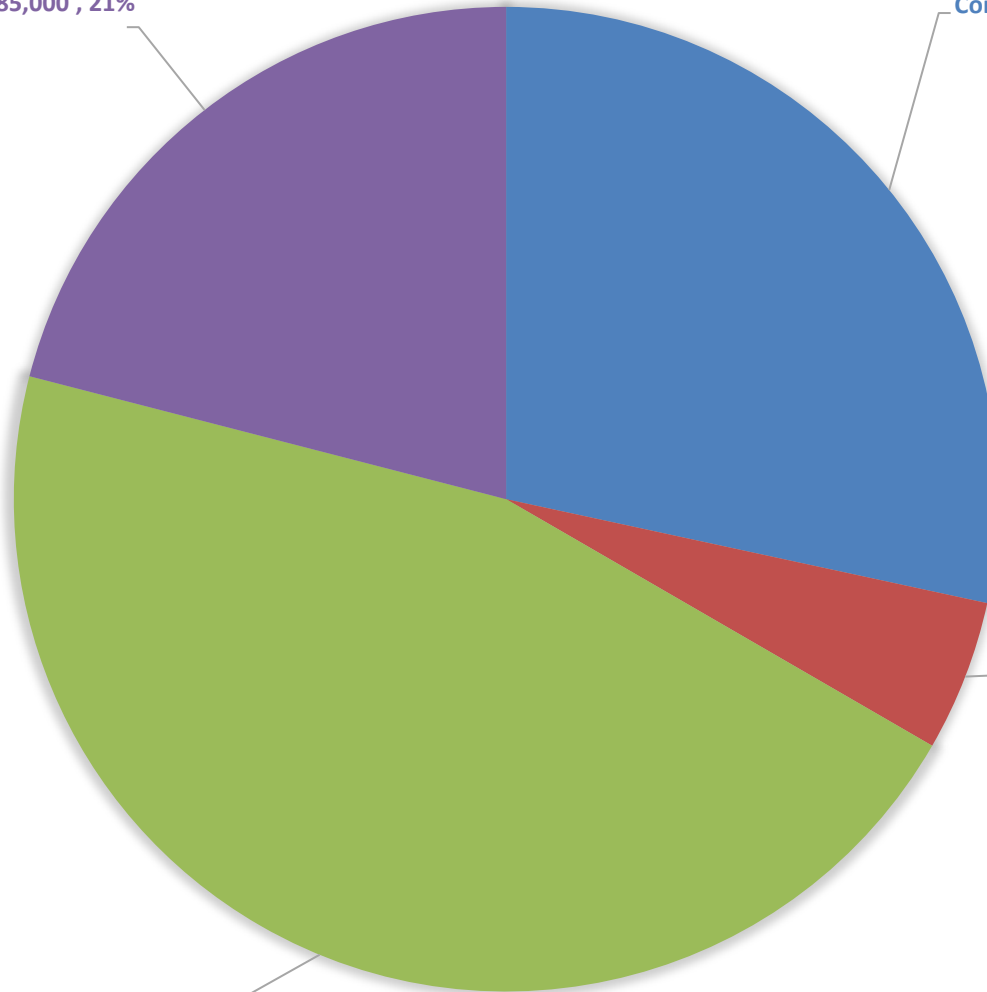
THEATRE REVENUES
2025-2026: \$405,100

Movie Admissions, \$85,000 , 21%

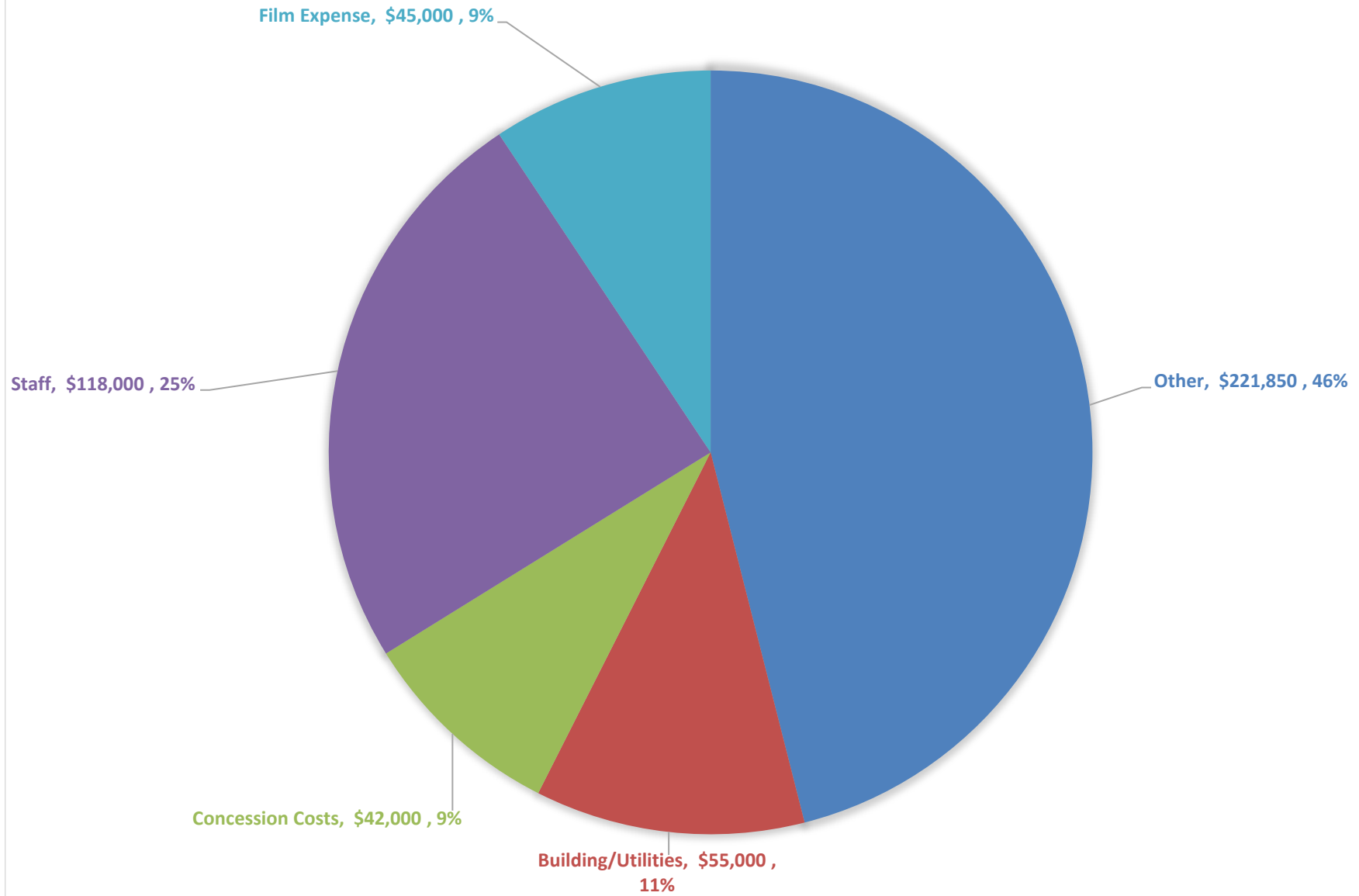
Concessions, \$115,000 , 28%

Other, \$20,100 , 5%

Contribution from DDA,
\$185,000 , 46%



THEATRE EXPENDITURES
2025-2026: \$481,850



				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Fund: 250 THEATRE FUND					
Estimated Revenues					
250-000.000-502.600	FEDERAL GRANT	-	-	-	-
250-000.000-633.000	MOVIE ADMISSIONS	80,738	73,185	80,000	85,000
250-000.000-634.000	MOVIE CONCESSIONS	101,855	100,847	110,000	115,000
250-000.000-635.000	LIVE ENTERTAINMENT REVENUE	1,593	1,038	2,000	2,000
250-000.000-636.001	PREPAID TICKET SALES	44	335	-	-
250-000.000-639.000	THEATRE RENTAL	9,155	8,275	7,500	5,000
250-000.000-640.000	ADVERTISING REVENUES	2,976	4,302	5,000	6,000
250-000.000-665.000	INTEREST	1,915	497	1,000	100
250-000.000-675.000	GIFTS DONATIONS	2,030	1,797	2,500	4,000
250-000.000-688.000	OTHER REVENUE	97	1,445	2,000	3,000
250-000.000-699.248	CONTRIBUTION FROM DDA	24,998	35,000	155,000	185,000
Estimated Revenues		225,401	226,721	365,000	405,100
Appropriations					
Department: OPERATIONS					
250-442.000-702.000	SALARY & WAGES	93,625	100,489	103,000	106,000
250-442.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	7,665	8,226	11,000	12,000
250-442.000-727.000	OFFICE SUPPLIES	898	1,154	800	900
250-442.000-728.000	POSTAGE	115	1	100	100
250-442.000-729.000	CREDIT CARD FEES	7,380	6,455	6,000	5,000
250-442.000-732.000	LIVE ENTERTAINMENT EXPENSE	-	-	1,000	-
250-442.000-740.000	OPERATING SUPPLIES	2,266	3,769	3,750	2,000
250-442.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	22,677	11,886	18,000	16,000
250-442.000-804.000	FILM EXPENSE	47,855	41,662	45,000	45,000
250-442.000-805.000	CONCESSION EXPENSE	40,336	40,956	42,000	42,000
250-442.000-851.000	TELEPHONE	1,020	1,020	1,100	1,100
250-442.000-861.000	MEMBERSHIP AND DUES	-	-	500	750
250-442.000-862.000	SUBSCRIPTIONS	142	367	500	500
250-442.000-920.000	PUBLIC UTILITIES	36,657	30,421	35,000	35,000
250-442.000-931.000	BUILDING REPAIR & MAINTENANCE	21,161	20,942	25,000	20,000
250-442.000-956.001	SALES TAX	6,007	5,562	6,000	6,000
250-442.000-962.200	ADVERTISING - PROMOTION	7,208	7,306	5,000	4,500
250-442.000-968.000	DEPRECIATION	37,510	25,435	-	-

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
250-442.000-980.000	CAPITAL OUTLAY	-	-	55,000	185,000
Total Department OPERATIONS:		332,522	305,651	358,750	481,850
Appropriations		332,522	305,651	358,750	481,850
Fund 250 - THEATRE FUND:					
TOTAL ESTIMATED REVENUES		225,401	226,721	365,000	405,100
TOTAL APPROPRIATIONS		332,522	305,651	358,750	481,850
NET OF REVENUES & APPROPRIATIONS:		(107,121)	(78,930)	6,250	(76,750)
BEG. FUND BALANCE		496,024	388,904	309,974	309,974
END FUND BALANCE		388,904	309,974	316,224	233,224

CITY OF IONIA
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THEATRE FUND
Revenues

Line Item: Movie Admissions
Line Item Number: 250-000-000-633.000
Current Fiscal Year Adopted: \$80,000
New Fiscal Year Recommended: \$85,000
Description: Revenues received from movie admissions.

Line Item: Movie Concessions
Line Item Number: 250-000-000-634.000
Current Fiscal Year Adopted: \$110,000
New Fiscal Year Recommended: \$115,000
Description: Revenues received from the sale of concessions at the Theatre (popcorn, pop, candy, etc).

Line Item: Live Entertainment Revenue
Line Item Number: 250-000-000-635.000
Current Fiscal Year Adopted: \$2,000
New Fiscal Year Recommended: \$2,000
Description: Revenues received in the form of admissions to live entertainment events held at the Theatre.

Line Item: Theatre Rental
Line Item Number: 250-000-000-639.000
Current Fiscal Year Adopted: \$7,500
New Fiscal Year Recommended: \$5,000
Description: Revenues received from the rental of the Theatre to groups for events.

Line Item: Advertising Revenues

Line Item Number: 250-000-000-640.000

Current Fiscal Year Adopted: \$5,000

New Fiscal Year Recommended: \$6,000

Description: Revenues received in the form of sales of advertisements to local businesses which are aired as movie trailers.

Line Item: Interest

Line Item Number: 250-000-000-665.000

Current Fiscal Year Adopted: \$1,000

New Fiscal Year Recommended: \$100

Description: Revenues received in the form of interest earned on reserves held by the Theatre Fund.

Line Item: Gifts/Donations

Line Item Number: 250-000-000-675.000

Current Fiscal Year Adopted: \$2,500

New Fiscal Year Recommended: \$4,000

Description: Revenues received in the form of donations.

Line Item: Other Revenue

Line Item Number: 250-000-000-688.000

Current Fiscal Year Adopted: \$2,000

New Fiscal Year Recommended: \$3,000

Description: Revenues received from miscellaneous sources including parking lot rental along the east side of Theatre.

Line Item: Contributions from the DDA

Line Item Number: 250-000-000-699.248

Current Fiscal Year Adopted: \$155,000

New Fiscal Year Recommended: \$185,000

Description: Revenues received in the form of a transfer from the DDA from the 1.00 mill property tax levy for improvements to the Ionia Theatre.

CITY OF IONIA
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THEATRE FUND
Expenditures

OPERATIONS

Line Item: Salary and Wages

Line Item Number: 250-442-000-702.000

Current Fiscal Year Adopted: \$103,000

New Fiscal Year Recommended: \$106,000

Description: To cover the cost of salary and wages for the Theatre Manager and staff.

Line Item: Payroll Taxes & Fringe Benefits

Line Item Number: 250-442-000-710.000

Current Fiscal Year Adopted: \$11,000

New Fiscal Year Recommended: \$12,000

Description: To cover the costs of payroll taxes and fringe benefits for wages paid from the Theatre Fund budget.

Line Item: Office Supplies

Line Item Number: 250-442-000-727.000

Current Fiscal Year Adopted: \$800

New Fiscal Year Recommended: \$900

Description: To cover the cost of office supplies for the Theatre.

Line Item: Postage

Line Item Number: 250-442-000-728.000

Current Fiscal Year Adopted: \$100

New Fiscal Year Recommended: \$100

Description: To cover the cost of postage for Theatre mailings.

Line Item: Credit Card Fees
Line Item Number: 250-442-000-729.000
Current Fiscal Year Adopted: \$6,000
New Fiscal Year Recommended: \$5,000
Description: To cover the cost of fees associated with credit card sales at the Theatre.

Line Item: Live Entertainment Expense
Line Item Number: 250-442-000-732.000
Current Fiscal Year Adopted: \$1,000
New Fiscal Year Recommended: \$0
Description: To cover the cost of for live events.

Line Item: Operating Supplies
Line Item Number: 250-442-000-740.000
Current Fiscal Year Adopted: \$3,750
New Fiscal Year Recommended: \$2,000
Description: To cover the cost of operating supplies associated with the operation of the Theatre.

Line Item: Contractual and Professional Services
Line Item Number: 250-442-000-801.000
Current Fiscal Year Adopted: \$18,000
New Fiscal Year Recommended: \$16,000
Description: To cover the cost of garbage disposal at the Theatre, labor fees and licenses for the pre-show reels.

Line Item: Film Expense
Line Item Number: 250-442-000-804.000
Current Fiscal Year Adopted: \$45,000
New Fiscal Year Recommended: \$45,000
Description: To cover the cost of renting films for showing at the Theatre. Film companies receive a percentage of the revenue received through the sale of movie tickets.

Line Item: Concession Expense
Line Item Number: 250-442-000-805.000
Current Fiscal Year Adopted: \$42,000
New Fiscal Year Recommended: \$42,000
Description: To cover the expense of supplies for the concessions (candy, popcorn, pop, etc).

Line Item: Telephone
Line Item Number: 250-442-000-851.000
Current Fiscal Year Adopted: \$1,100
New Fiscal Year Recommended: \$1,100
Description: To cover the cost of telephone services at the Theatre.

Line Item: Subscriptions
Line Item Number: 250-442-000-862.000
Current Fiscal Year Adopted: \$500
New Fiscal Year Recommended: \$500
Description: To cover the cost of subscriptions to trade magazines and movie scheduling periodicals.

Line Item: Public Utilities
Line Item Number: 250-442-000-920.000
Current Fiscal Year Adopted: \$35,000
New Fiscal Year Recommended: \$35,000
Description: To cover the cost of public utilities at the Theatre including water, sewer, natural gas and electricity.

Line Item: Building Repair and Maintenance
Line Item Number: 250-442-000-931.000
Current Fiscal Year Adopted: \$25,000
New Fiscal Year Recommended: \$20,000
Description: To cover the expenses associated with routine repair and maintenance to the Theatre. This includes paint, carpet cleaning, light bulbs, etc.

Line Item: Sales Tax

Line Item Number: 250-442-000-956.001

Current Fiscal Year Adopted: \$6,000

New Fiscal Year Recommended: \$6,000

Description: To cover the costs of sales tax paid to the State of Michigan for concessions sold at the Theatre.

Line Item: Advertising - Promotion

Line Item Number: 250-442-000-962.200

Current Fiscal Year Adopted: \$5,000

New Fiscal Year Recommended: \$4,500

Description: To cover the cost of advertising and promoting the Theatre.

Line Item: Capital Outlay - Equipment

Line Item Number: 250-442.000-980.000

Current Fiscal Year Adopted: \$55,000

New Fiscal Year Recommended: \$185,000

Description: Funds to cover the cost of the following capital purchases: Capital purchases are schedule to be a new roof and new lighting.

City of Ionia

Fiscal Year 2025-2026 Budget

Miscellaneous Funds

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Fund: 151 CEMETERY TRUST FUND					
Estimated Revenues					
151-000.000-665.000	INTEREST	208	304	-	-
Estimated Revenues		208	304	-	-
Appropriations					
Department: CONTRIBUTION					
151-965.000-999.101	CONTRIBUTION TO GENERAL FUND	-	-	-	-
Total Department CONTRIBUTION:		-	-	-	-
Appropriations		-	-	-	-
Fund 151 - CEMETERY TRUST FUND:					
TOTAL ESTIMATED REVENUES		208	304	-	-
TOTAL APPROPRIATIONS		-	-	-	-
NET OF REVENUES & APPROPRIATIONS:		208	304	-	-
BEG. FUND BALANCE		5,208	5,417	5,720	5,720
END FUND BALANCE		5,417	5,720	5,720	5,720

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Fund: 205 PUBLIC SAFETY VEHICLE FUND					
Estimated Revenues					
205-000.000-665.000	INTEREST	9,965	5,281	1,000	4,000
205-000.000-688.000	OTHER REVENUE	200,000	-	-	-
205-000.000-699.101	CONTRIBUTIONS FROM GENERAL FUN	115,000	150,000	155,000	165,000
Estimated Revenues		324,965	155,281	156,000	169,000
Appropriations					
Department: ADMINISTRATIVE					
205-558.000-981.100	CAPITAL OUTLAY - FIRE VEHICLES	313,000	318,129	-	-
Total Department ADMINISTRATIVE:		313,000	318,129	-	-
Appropriations		313,000	318,129	-	-
Fund 205 - PUBLIC SAFETY VEHICLE FUND:					
TOTAL ESTIMATED REVENUES		324,965	155,281	156,000	169,000
TOTAL APPROPRIATIONS		313,000	318,129	-	-
NET OF REVENUES & APPROPRIATIONS:		11,965	(162,848)	156,000	169,000
BEG. FUND BALANCE		295,494	307,459	144,611	144,611
END FUND BALANCE		307,459	144,611	300,611	313,611

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document

PUBLIC SAFETY VEHICLE REPLACEMENT FUND

Revenues

Line Item: Interest

Line Item Number: 205-000-000-665.000

Current Fiscal Year Adopted: \$1,000

New Fiscal Year Recommended: \$4,000

Description: Revenues received in the form of interest income on reserves held by the fund.

Line Item: Other Revenue

Line Item Number: 205-000-000-688.000

Current Fiscal Year Adopted: \$0

New Fiscal Year Recommended: \$0

Description: Revenues received in the form of contributions from Easton and Ionia Township (towards the cost of the new pumper truck).

Line Item: Contributions from the General Fund

Line Item Number: 205-000-000-699.001

Current Fiscal Year Adopted: \$155,000

New Fiscal Year Recommended: \$165,000

Description: Revenues received from the General Fund as generated by the 1.15 mill property tax levy.

Expenditures

Line Item: Capital Outlay – Fire Apparatus
Line Item Number: 205-558-000-981.100
Current Fiscal Year Adopted: \$0
New Fiscal Year Recommended: \$0
Description: No expenditure in the next fiscal year.

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Fund: 239 PARKS - FACILITIES IMPROVEMENTS					
Estimated Revenues					
239-000.000-409.000	CURRENT PROPERTY TAXES	123,399	127,373	136,000	288,000
239-000.000-569.000	STATE GRANT	-	256,944	580,000	400,000
239-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE APPR	43,783	40,645	35,000	38,000
239-000.000-665.000	INTEREST	21,917	37,855	20,000	15,000
239-000.000-688.000	OTHER REVENUE	-	-	-	-
239-000.000-699.101	CONTRIBUTIONS FROM GENERAL FUN	275,000	300,000	300,000	100,000
Estimated Revenues		464,099	762,817	1,071,000	841,000
Appropriations					
Department: ARMORY IMPROVEMENTS					
239-545.200-801.000	CONTRACTUAL & PROFESSIONAL SEV	-	-	-	46,000
Total Department ARMORY IMPROVEMENTS:		-	-	-	46,000
Department: TRAILHEAD PARK					
239-545.300-801.000	CONTRACTUAL & PROFESSIONAL SEV	-	-	-	-
Total Department TRAILHEAD PARK:		-	-	-	-
Department: RIVERTRAIL/RAILTRAIL LINKAGE					
239-545.500-801.000	CONTRACTUAL & PROFESSIONAL SEV	-	555,011	-	-
239-545.500-805.400	ARCHITECTURAL-ENGINEERING	61,701	7,717	-	-
Total Department RIVERTRAIL/RAILTRAIL LINKAGE:		61,701	562,727	-	-
Department: Hale Park					
239-545.730-801.000	CONTRACTUAL & PROFESSIONAL SEV	-	-	900,000	-
239-545.730-805.400	ARCHITECTURAL-ENGINEERING	2,573	55,409	12,000	-
Total Department Hale Park:		2,573	55,409	912,000	-
Department: Balice Park					
239-545.740-801.000	CONTRACTUAL & PROFESSIONAL SEV	-	-	-	-
Total Department Balice Park:		-	-	-	-
Department: STEELE ST. PARK					
239-545.800-801.000	CONTRACTUAL & PROFESSIONAL SEV	-	-	-	950,000
239-545.800-805.400	ARCHITECTURAL-ENGINEERING	14,601	-	-	40,000
Total Department STEELE ST. PARK:		14,601	-	-	990,000
Department: Dog Park					
239-545.810-801.000	CONTRACTUAL & PROFESSIONAL SEV	3,191	293,582	325,000	-

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
239-545.810-805.400	ARCHITECTURAL-ENGINEERING	75,212	20,535	5,000	-
Total Department Dog Park:		78,403	314,117	330,000	-
Appropriations		157,277	932,253	1,242,000	1,036,000
Fund 239 - PARKS - FACILITIES IMPROVEMENTS:					
TOTAL ESTIMATED REVENUES		464,099	762,817	1,071,000	841,000
TOTAL APPROPRIATIONS		157,277	932,253	1,242,000	1,036,000
NET OF REVENUES & APPROPRIATIONS:		306,822	(169,436)	(171,000)	(195,000)
BEG. FUND BALANCE		693,332	1,000,154	830,719	830,719
END FUND BALANCE		1,000,154	830,719	659,719	635,719

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document
PARKS – FACILITIES IMPROVEMENTS FUND
Revenues

Line Item: Current Property Taxes
Line Item Number: 239-000-000-409.000
Current Fiscal Year Adopted: \$136,000
New Fiscal Year Recommended: \$288,000
Description: Revenues received from the 2.00 mill property tax levy to finance improvements to the City's parks system.

Line Item: State Grant
Line Item Number: 239-000-000-569.000
Current Fiscal Year Adopted: \$580,000
New Fiscal Year Recommended: \$400,000
Description: Revenues received in the form of grant payments for the Hale Park and the Dog Park.

Line Item: Local Community Stabilization Grant
Line Item Number: 239-000.000-573.000
Current Fiscal Year Adopted: \$35,000
New Fiscal Year Recommended: \$38,000
Description: Revenues received from the State of Michigan in lieu of local personal property tax payments.

Line Item: Interest
Line Item Number: 239-000-000-665.000
Current Fiscal Year Adopted: \$20,000
New Fiscal Year Recommended: \$15,000
Description: Revenues received from interest on reserves held by this fund.

Line Item: Contribution from General Fund
Line Item Number: 239-000-000-699.101
Current Fiscal Year Adopted: \$300,000
New Fiscal Year Recommended: \$100,000
Description: Revenues received in the form of a contribution from the General Fund.

Expenditures

Armory Improvements

Line Item: Contractual and Professional Services

Line Item Number: 239-545-200-801.00

Current Fiscal Year Adopted: \$0

New Fiscal Year Recommended: \$46,000

Description: Funds to cover the cost of armory improvements. FY consists of a partial roof and carpeting.

Hale Park Development

Line Item: Contractual and Professional Services

Line Item Number: 239-545-730-801.000

Current Fiscal Year Adopted: \$900,000

New Fiscal Year Recommended: \$0

Description: Funds to cover the cost of updating Hale Park.

Line Item: Architectural-Engineering

Line Item Number: 239-545-730-805.400

Current Fiscal Year Adopted: \$12,000

New Fiscal Year Recommended: \$0

Description: Funds to cover the cost of architectural fees associated with Hale park project.

Steele Street Park Development

Line Item: Contractual and Professional Services

Line Item Number: 239-545-800-801.000

Current Fiscal Year Adopted: \$0

New Fiscal Year Recommended: \$950,000

Description: Funds to cover the cost of creating Steele St. park.

Line Item: Architectural-Engineering

Line Item Number: 239-545-800-805.400

Current Fiscal Year Adopted: \$0

New Fiscal Year Recommended: \$40,000

Description: Funds to cover the cost of architectural fees associated with Steele St. park project

Dog Park Development

Line Item: Contractual and Professional Services

Line Item Number: 239-545-810-800.000

Current Fiscal Year Adopted: \$325,000

New Fiscal Year Recommended: \$0

Description: Funds to cover the cost of creating a new dog park.

Line Item: Architectural-Engineering

Line Item Number: 239-545-810-805.400

Current Fiscal Year Adopted: \$5,000

New Fiscal Year Recommended: \$0

Description: Funds to cover the cost of architectural fees associated with dog park project.

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Fund: 245 INDUSTRIAL PARK LDFA					
Estimated Revenues					
245-000.000-665.000	INTEREST	648	27	-	-
Estimated Revenues		648	27	-	-
Appropriations					
Department: ADMINISTRATIVE					
245-558.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	-	-	-	-
Total Department ADMINISTRATIVE:		-	-	-	-
Appropriations		-	-	-	-
Fund 245 - INDUSTRIAL PARK LDFA:					
TOTAL ESTIMATED REVENUES		648	27	-	-
TOTAL APPROPRIATIONS		-	-	-	-
NET OF REVENUES & APPROPRIATIONS:		648	27	-	-
BEG. FUND BALANCE		-	648	675	675
END FUND BALANCE		648	675	675	675

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Fund: 247 BROWNFIELD DEVELOPMENT					
Estimated Revenues					
247-000.000-665.000	INTEREST	35,280	2,520	1,500	1,500
Estimated Revenues		35,280	2,520	1,500	1,500
Appropriations					
Department: ADMINISTRATIVE					
247-558.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	-	3,480	20,000	10,000
Total Department ADMINISTRATIVE:		-	3,480	20,000	10,000
Appropriations		-	3,480	20,000	10,000
Fund 247 - BROWNFIELD DEVELOPMENT:					
TOTAL ESTIMATED REVENUES		35,280	2,520	1,500	1,500
TOTAL APPROPRIATIONS		-	3,480	20,000	10,000
NET OF REVENUES & APPROPRIATIONS:		35,280	(960)	(18,500)	(8,500)
BEG. FUND BALANCE		27,614	62,895	61,934	61,934
END FUND BALANCE		62,895	61,934	43,434	53,434

CITY OF IONIA
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Budget Document

BROWNFIELD REDEVELOPMENT FUND

Revenues

Line Item: Interest Income
Line Item Number: 247-000-000-665.000
Current Fiscal Year Adopted: \$1,500
New Fiscal Year Recommended: \$1,500
Description: Revenues received in the form of interest income on the balances held in the Brownfield Redevelopment Fund.

Expenditures

Line Item: Contractual and Professional Services
Line Item Number: 247-558-000-801.000
Current Fiscal Year Adopted: \$20,000
New Fiscal Year Recommended: \$10,000
Description: Funds to cover possible new plan.

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Fund: 265 DRUG FORFEITURE					
Estimated Revenues					
265-000.000-665.000	INTEREST	177	304	150	150
265-000.000-688.000	OTHER REVENUE	-	-	1,000	1,000
Estimated Revenues		177	304	1,150	1,150
Appropriations					
Department: ADMINISTRATIVE					
265-558.000-989.000	CAPITAL OUTLAY-EQUIPMENT	357	-	2,150	2,500
Total Department ADMINISTRATIVE:		357	-	2,150	2,500
Appropriations		357	-	2,150	2,500
Fund 265 - DRUG FORFEITURE:					
TOTAL ESTIMATED REVENUES		177	304	1,150	1,150
TOTAL APPROPRIATIONS		357	-	2,150	2,500
NET OF REVENUES & APPROPRIATIONS:		(180)	304	(1,000)	(1,350)
BEG. FUND BALANCE		7,599	7,419	7,723	7,723
END FUND BALANCE		7,419	7,723	6,723	6,373

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document
DRUG FORFEITURE FUND
Revenues

Line Item: Other Revenue

Line Item Number: 265.000.000.688.000

Current Fiscal Year Adopted: \$1,000

New Fiscal Year Recommended: \$1,000

Description: Funds received in the form of forfeiture of either cash or through the sale of seized property.

Expenditures

Line Item: Capital Outlay - Equipment

Line Item Number: 265.558.000.989.000

Current Fiscal Year Adopted: \$2,150

New Fiscal Year Recommended: \$2,500

Description: Funds to cover the cost of eligible equipment for the Public Safety Department utilizing drug forfeiture funds.

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Fund: 266 PUBLIC SAFETY DONATIONS					
Estimated Revenues					
266-000.000-665.000	INTEREST	430	660	500	400
266-000.000-688.000	OTHER REVENUE	34,283	556	2,000	4,500
Estimated Revenues		34,713	1,216	2,500	4,900
Appropriations					
Department: ADMINISTRATIVE					
266-558.000-989.000	CAPITAL OUTLAY-EQUIPMENT	25,178	-	5,000	5,000
Total Department ADMINISTRATIVE:		25,178	-	5,000	5,000
Appropriations		25,178	-	5,000	5,000
Fund 266 - PUBLIC SAFETY DONATIONS:					
TOTAL ESTIMATED REVENUES		34,713	1,216	2,500	4,900
TOTAL APPROPRIATIONS		25,178	-	5,000	5,000
NET OF REVENUES & APPROPRIATIONS:		9,535	1,216	(2,500)	(100)
BEG. FUND BALANCE		6,058	15,593	16,809	16,809
END FUND BALANCE		15,593	16,809	14,309	16,709

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document
PUBLIC SAFETY DONATIONS FUND
Revenues

Line Item: Other Revenue
Line Item Number: 266.000.000.668.000
Current Fiscal Year Adopted: \$2,000
New Fiscal Year Recommended: \$4,500
Description: Funds received in the form of special donations to the Public Safety Department.

Expenditures

Line Item: Capital Outlay - Equipment
Line Item Number: 266.558.000.989.000
Current Fiscal Year Adopted: \$5,000
New Fiscal Year Recommended: \$5,000
Description: Funds to cover the cost of various pieces of equipment for the Public Safety Department.

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Fund: 284 OPIOID SETTLEMENT FUND					
Estimated Revenues					
284-000.000-665.000	INTEREST	269	756	400	50
284-000.000-685.000	Opioid Settlement Revenue	15,512	21,387	3,500	5,000
Estimated Revenues		15,782	22,143	3,900	5,050
Appropriations					
Department: ADMINISTRATIVE					
284-558.000-740.000	OPERATING SUPPLIES	-	5,555	10,000	1,000
Total Department ADMINISTRATIVE:		-	5,555	10,000	1,000
Appropriations		-	5,555	10,000	1,000
Fund 284 - OPIOID SETTLEMENT FUND:					
TOTAL ESTIMATED REVENUES		15,782	22,143	3,900	5,050
TOTAL APPROPRIATIONS		-	5,555	10,000	1,000
NET OF REVENUES & APPROPRIATIONS:		15,782	16,588	(6,100)	4,050
BEG. FUND BALANCE		-	15,782	32,370	32,370
END FUND BALANCE		15,782	32,370	26,270	36,420

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document
OPIOID SETTLEMENT FUND
Revenues

Line Item: Opioid Settlement Revenue
Line Item Number: 284-000.000-685.00
Current Fiscal Year Adopted: \$3,500
New Fiscal Year Recommended: \$5,000
Description: Funds received in the opioid settlement.

Expenditures

Line Item: Operating Supplies
Line Item Number: 284-558.000-740.00
Current Fiscal Year Adopted: \$10,000
New Fiscal Year Recommended: \$1,000
Description: Funds to cover the cost of various supplies consistent with the settlement parameters.

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Fund: 406 SIDEWALK PROGRAM					
Estimated Revenues					
406-000.000-665.000	INTEREST	3	7	-	-
Estimated Revenues		3	7	-	-
Appropriations					
Department: SIDEWALK PROGRAM					
406-292.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	-	-	-	-
Total Department SIDEWALK PROGRAM:		-	-	-	-
Appropriations		-	-	-	-
Fund 406 - SIDEWALK PROGRAM:					
TOTAL ESTIMATED REVENUES		3	7	-	-
TOTAL APPROPRIATIONS		-	-	-	-
NET OF REVENUES & APPROPRIATIONS:		3	7	-	-
BEG. FUND BALANCE		159	162	169	169
END FUND BALANCE		162	169	169	169

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document
SIDEWALK PROGRAM
Revenues

Line Item: Interest
Line Item Number: 406-000-000-689.000
Current Fiscal Year Adopted: \$0
New Fiscal Year Recommended: \$0
Description: Revenues received in the form of interest income.

Line Item: Sidewalk Revenue
Line Item Number: 406-000-000-689.000
Current Fiscal Year Adopted: \$0
New Fiscal Year Recommended: \$0
Description: Revenues received in the form of payments from the owners of properties that have sidewalk replace. The City's practice has been to require property owners to pay 75% of the cost of replacement or construction with the City paying 25% of the cost of replacement or construction.

Expenditures

Line Item: Contractual and Professional Services
Line Item Number: 406-292-801.000
Current Fiscal Year Adopted: \$0
New Fiscal Year Recommended: \$0
Description: Funds used to cover a portion of the cost of replacing the sidewalks along Steele Street as part of the reconstruction project.

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Fund: 412 ENVIRONMENTAL RESPONSE					
Estimated Revenues					
412-000.000-409.000	CURRENT PROPERTY TAXES	13,352	12,829	13,500	14,250
412-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE APPR	4,413	4,097	1,500	3,750
412-000.000-665.000	INTEREST	2,635	4,814	3,000	3,000
412-000.000-688.000	OTHER REVENUE	-	-	-	-
Estimated Revenues		20,400	21,740	18,000	21,000
Appropriations					
Department: ADMINISTRATION					
412-536.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	14,918	19,562	40,000	25,000
Total Department ADMINISTRATION:		14,918	19,562	40,000	25,000
Appropriations		14,918	19,562	40,000	25,000
Fund 412 - ENVIRONMENTAL RESPONSE:					
TOTAL ESTIMATED REVENUES		20,400	21,740	18,000	21,000
TOTAL APPROPRIATIONS		14,918	19,562	40,000	25,000
NET OF REVENUES & APPROPRIATIONS:		5,482	2,178	(22,000)	(4,000)
BEG. FUND BALANCE		106,936	112,418	114,596	114,596
END FUND BALANCE		112,418	114,596	92,596	110,596

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document
ENVIRONMENTAL RESPONSE FUND
Revenues

Line Item: Property Tax Revenue
Line Item Number: 412-000-000-409.000
Current Fiscal Year Adopted: \$13,500
New Fiscal Year Recommended: \$14,250
Description: Revenues from the .1008 mill property tax for addressing environmental matters including the former Cleveland Street landfill.

Line Item: Local Community Stabilization Fund
Line Item Number: 412-000-000-573.000
Current Fiscal Year Adopted: \$1,500
New Fiscal Year Recommended: \$3,750
Description: Revenues received from the State of Michigan for lost revenue due to the phase-out of the personal property tax.

Line Item: Interest
Line Item Number: 412-000-000-665.000
Current Fiscal Year Adopted: \$3,000
New Fiscal Year Recommended: \$3,000
Description: Revenues received in the form of interest income.

Expenditures

Line Item: Contractual and Professional Services
Line Item Number: 412-536-000-801.000
Current Fiscal Year Adopted: \$40,000
New Fiscal Year Recommended: \$25,000
Description: Funds to cover engineering expenses for the testing/remediation work at the landfill as well as other sites around the City.

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
Fund: 420 CAPITAL IMPROVEMENT PROJECTS					
Estimated Revenues					
420-000.000-699.590	CONTRIBUTION FROM SEWER FUND	1,041,493	790,942	247,500	-
420-000.000-699.591	CONTRIBUTION FROM WATER FUND	1,041,493	790,942	247,500	-
Estimated Revenues		2,082,986	1,581,884	495,000	-
Appropriations					
Department: 2020 STEELE STREET IMPROVEMENTS					
420-543.530-801.000	CONTRACTUAL & PROFESSIONAL SEV	-	-	-	-
420-543.530-805.400	ARCHITECTURAL-ENGINEERING	-	-	-	-
Total Department 2020 STEELE STREET IMPROVEMENTS:		-	-	-	-
Department: 2021 MORSE STREET IMPROVEMENTS					
420-543.540-801.000	CONTRACTUAL & PROFESSIONAL SEV	794,644	-	-	-
420-543.540-805.400	ARCHITECTURAL-ENGINEERING	80,322	-	-	-
Total Department 2021 MORSE STREET IMPROVEMENTS:		874,966	-	-	-
Department: 2020 BRANCH STREET IMPROVEMENTS					
420-543.550-801.000	CONTRACTUAL & PROFESSIONAL SEV	1,017,740	-	-	-
420-543.550-805.400	ARCHITECTURAL-ENGINEERING	147,896	-	-	-
Total Department 2020 BRANCH STREET IMPROVEMENTS:		1,165,636	-	-	-
Department: HALL STREET IMPROVEMENTS					
420-543.556-801.000	CONTRACTUAL & PROFESSIONAL SEV	-	779,846	-	-
420-543.556-805.400	ARCHITECTURAL-ENGINEERING	42,384	123,525	-	-
Total Department HALL STREET IMPROVEMENTS:		42,384	903,371	-	-
Department: KING STREET IMPROVEMENTS					
420-543.560-801.000	CONTRACTUAL & PROFESSIONAL SEV	-	546,102	450,000	-
420-543.560-805.400	ARCHITECTURAL-ENGINEERING	-	132,412	45,000	-
Total Department KING STREET IMPROVEMENTS:		-	678,513	495,000	-
Appropriations		2,082,986	1,581,884	495,000	-
Fund 420 - CAPITAL IMPROVEMENT PROJECTS:					
TOTAL ESTIMATED REVENUES		2,082,986	1,581,884	495,000	-
TOTAL APPROPRIATIONS		2,082,986	1,581,884	495,000	-
NET OF REVENUES & APPROPRIATIONS:		-	-	-	-
BEG. FUND BALANCE		1,000	1,000	1,000	1,000

				24-25	25-26
		22-23	23-24	Amended	Recommended
GL Number	Description	Activity	Activity	Budget	Budget
END FUND BALANCE		1,000	1,000	1,000	1,000

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document

CAPITAL PROJECTS FUND
Revenues

Line Item: Contributions from Sewer Fund

Line Item Number: 420-000-699-590

Current Fiscal Year Adopted: \$247,500

New Fiscal Year Recommended: \$0

Description: Revenues received in the form of a contribution from the Sewer Fund to offset the cost of sewer system related improvements completed as part of this fiscal year's utilities improvements.

Line Item: Contributions from Water Fund

Line Item Number: 420-000-699-591

Current Fiscal Year Adopted: \$247,500

New Fiscal Year Recommended: \$0

Description: Revenues received in the form of a contribution from the Water Fund to offset the cost of water system related improvements completed as part of this fiscal year's utilities improvements.

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document
CAPITAL PROJECTS FUND
Expenditures

King Street Improvements

Line Item: Contractual and Professional Services

Line Item Number: 420-543-560-801-000

Current Fiscal Year Adopted: \$450,000

New Fiscal Year Recommended: \$0

Description: Funds to cover a portion the cost of reconstructing and replacing the utilities on King Street during 2024.

Line Item: Architectural - Engineering

Line Item Number: 420-543-560-805-400

Current Fiscal Year Adopted: \$45,000

New Fiscal Year Recommended: \$0

Description: Funds to cover a portion the cost of reconstructing and replacing the utilities on King Street during 2024.

City of Ionia

Fiscal Year 2025-2026 Budget

Debt Schedule

CITY OF IONIA
Fiscal Year 2025-2026 Budget

Summary of Payments

Purpose	Principal Payment	Interest Payment	Total	Final Pay Off Date
2013 Water/Sewer Improve/Refund Bond	\$565,000.00	\$120,951.26	\$685,951.26	August 1, 2037
2015 Water/Sewer Improvement Bond	\$125,000.00	\$196,750.00	\$321,750.00	August 1, 2039
2017 Water/Sewer Improvement Bond	\$270,000.00	\$192,756.26	\$462,756.26	August 1, 2041
2021 Water/Sewer Improve/Refund Bond	\$440,000.00	\$160,700.00	\$600,700.00	August 1, 2035
TOTAL	\$1,400,000.00	\$671,157.52	\$2,071,157.52	

CITY OF IONIA
Fiscal Year 2025-2026 Budget
Debt Amortization Schedule

2013 Limited Tax General Obligation Bonds

Purpose: To refund the 2004 and 2005 utility improvement bonds and the issuance of new bonds to finance improvements to the City's water and sanitary sewer systems (\$3,000,000).

Amount of Issue: \$8,660,000

Payment From: Sewer Fund – 46.00%
Water Fund – 54.00%

Issue Date: February 2013

Payoff Date: August 1, 2037

Funding Source: Utility revenues (water and sanitary sewer services) received by the Sanitary Sewer Fund and Water Fund.

Fiscal Year	Due Date	Interest Rate	Bonds Maturing	Interest Due	Total Amount Due
FY25-26	August 1, 2025	3.00%	\$565,000.00	\$64,713.13	\$629,713.13
FY25-26	February 1, 2026	3.00%	\$0	\$56,238.13	\$56,238.13
FY26-27	August 1, 2026	3.00%	\$585,000.00	\$56,238.13	\$641,238.13
FY26-27	February 1, 2027	3.00%	\$0	\$47,463.13	\$47,463.13
FY27-28	August 1, 2027	3.00%	\$575,000.00	\$47,463.13	\$622,463.13
FY27-28	February 1, 2028	3.00%	\$0	\$38,838.13	\$38,838.13
FY28-29	August 1, 2028	3.00%	\$595,000.00	\$38,838.13	\$633,838.13
FY28-29	February 1, 2029	3.00%	\$0	\$29,913.13	\$29,913.13
FY29-30	August 1, 2029	3.00%	\$590,000.00	\$29,913.13	\$619,913.13
FY29-30	February 1, 2030	3.00%	\$0	\$21,063.13	\$21,063.13
FY30-31	August 1, 2030	4.00%	\$130,000.00	\$21,063.13	\$151,063.13
FY30-31	February 1, 2031	4.00%	\$0	\$18,463.13	\$18,463.13
FY31-32	August 1, 2031	4.00%	\$135,000.00	\$18,463.13	\$153,463.13
FY31-32	February 1, 2032	4.00%	\$0	\$15,763.13	\$15,763.13
FY32-33	August 1, 2032	4.00%	\$145,000.00	\$15,763.13	\$160,763.13
FY32-33	February 1, 2033	4.00%	\$0	\$12,863.13	\$12,863.13

Fiscal Year	Due Date	Interest Rate	Bonds Maturing	Interest Due	Total Amount Due
FY33-34	August 1, 2033	3.00%	\$150,000.00	\$12,863.13	\$162,863.13
FY33-34	February 1, 2034	3.00%	\$0	\$10,613.13	\$10,613.13
FY34-35	August 1, 2034	3.125%	\$155,000.00	\$10,613.13	\$165,613.13
FY34-35	February 1, 2035	3.125%	\$0	\$8,191.25	\$8,191.25
FY35-36	August 1, 2035	3.25%	\$160,000.00	\$8,191.25	\$168,191.25
FY35-36	February 1, 2036	3.25%	\$0	\$5,591.25	\$5,591.25
FY36-37	August 1, 2036	3.30%	\$165,000.00	\$5,591.25	\$170,591.25
FY36-37	February 1, 2037	3.30%	\$0	\$2,868.75	\$2,868.75
FY37-38	August 1, 2037	3.375%	\$170,000.00	\$2,868.75	\$172,868.75
		TOTAL	\$4,120,000.00	\$600,451.97	\$4,720,451.97

CITY OF IONIA
Fiscal Year 2025-2026 Budget
Debt Amortization Schedule

2015 Limited Tax General Obligation Bonds

Purpose: To finance improvements to the City's water and sanitary sewer systems.
Amount of Issue: \$6,225,000
Payment From: Water and Sewer Funds
Issue Date: June 2015
Payoff Date: August 1, 2039
Funding Source: Utility revenues (water and sanitary sewer services) received by the Sanitary Sewer Fund and Water Fund.

Fiscal Year	Due Date	Interest Rate	Bonds Maturing	Interest Due	Total Amount Due
FY25-26	August 1, 2025	3.00%	\$125,000.00	\$99,312.50	\$224,312.50
FY25-26	February 1, 2026	3.00%	\$0.00	\$97,437.50	\$94,437.50
FY26-27	August 1, 2026	3.00%	\$125,000.00	\$97,437.50	\$222,312.50
FY26-27	February 1, 2027	3.00%	\$0.00	\$95,562.50	\$95,562.50
FY27-28	August 1, 2027	3.00%	\$125,000.00	\$95,562.50	\$220,562.50
FY27-28	February 1, 2028	3.00%	\$0.00	\$93,687.50	\$93,687.50
FY28-29	August 1, 2028	3.00%	\$125,000.00	\$93,687.50	\$218,687.50
FY28-29	February 1, 2029	3.00%	\$0.00	\$91,812.50	\$91,812.50
FY29-30	August 1, 2029	3.25%	\$150,000.00	\$91,812.50	\$241,812.50
FY29-30	February 1, 2030	3.25%	\$0.00	\$89,375.00	\$89,375.00
FY30-31	August 1, 2030	4.00%	\$400,000.00	\$89,375.00	\$489,375.00
FY30-31	February 1, 2031	4.00%	\$0.00	\$81,375.00	\$81,375.00
FY31-32	August 1, 2031	4.00%	\$400,000.00	\$81,375.00	\$481,375.00
FY31-32	February 1, 2032	4.00%	\$0.00	\$73,375.00	\$73,375.00
FY32-33	August 1, 2032	4.00%	\$400,000.00	\$73,375.00	\$473,375.00
FY32-33	February 1, 2033	4.00%	\$0.00	\$65,375.00	\$65,375.00
FY33-34	August 1, 2033	4.00%	\$400,000.00	\$65,375.00	\$465,375.00
FY33-34	February 1, 2034	4.00%	\$0.00	\$57,375.00	\$57,375.00

Fiscal Year	Due Date	Interest Rate	Bonds Maturing	Interest Due	Total Amount Due
FY34-35	August 1, 2034	4.00%	\$400,000.00	\$57,375.00	\$457,375.00
FY34-35	February 1, 2035	4.00%	\$0.00	\$49,375.00	\$49,375.00
FY35-36	August 1, 2035	4.00%	\$500,000.00	\$49,375.00	\$549,375.00
FY35-36	February 1, 2036	4.00%	\$0.00	\$39,375.00	\$39,375.00
FY36-37	August 1, 2036	3.75%	\$500,000.00	\$39,375.00	\$539,375.00
FY36-37	February 1, 2037	3.75%	\$0.00	\$30,000.00	\$30,000.00
FY37-38	August 1, 2037	4.00%	\$500,000.00	\$30,000.00	\$530,000.00
FY37-38	February 1, 2038	4.00%	\$0.00	\$20,000.00	\$20,000.00
FY38-39	August 1, 2038	4.00%	\$500,000.00	\$20,000.00	\$520,000.00
FY38-39	February 1, 2039	4.00%	\$0.00	\$10,000.00	\$10,000.00
FY39-40	August 1, 2039	4.00%	\$500,000.00	\$10,000.00	\$510,000.00
TOTAL			\$5,150,000.00	\$1,884,401.50	\$7,034,401.50

CITY OF IONIA
Fiscal Year 2025-2026 Budget
Debt Amortization Schedule

2017 Limited Tax General Obligation Bonds

Purpose: To finance improvements to the City's water and sanitary sewer systems.
Amount of Issue: \$8,000,000
Payment From: Water and Sewer Funds
Issue Date: June 2017
Payoff Date: August 1, 2041
Funding Source: Utility revenues (water and sanitary sewer services) received by the Sanitary Sewer Fund and Water Fund.

Fiscal Year	Due Date	Interest Rate	Bonds Maturing	Interest Due	Total Amount Due
FY25-26	August 1, 2025	3.00%	\$270,000.00	\$98,403.13	\$368,403.13
FY25-26	February 1, 2026	3.00%	\$0.00	\$94,353.13	\$94,353.13
FY26-27	August 1, 2026	3.00%	\$280,000.00	\$94,353.13	\$374,353.13
FY26-27	February 1, 2027	3.00%	\$0.00	\$90,153.13	\$90,153.13
FY27-28	August 1, 2027	3.00%	\$290,000.00	\$90,153.13	\$380,153.13
FY27-28	February 1, 2028	3.00%	\$0.00	\$85,803.13	\$85,803.13
FY28-29	August 1, 2028	3.00%	\$305,000.00	\$85,803.13	\$85,803.13
FY28-29	February 1, 2029	3.00%	\$0.00	\$81,228.13	\$81,228.13
FY29-30	August 1, 2029	3.00%	\$315,000.00	\$81,228.13	\$396,228.13
FY29-30	February 1, 2030	3.00%	\$0.00	\$76,503.13	\$76,503.13
FY30-31	August 1, 2030	3.00%	\$325,000.00	\$76,503.13	\$401,503.13
FY30-31	February 1, 2031	3.00%	\$0.00	\$71,628.13	\$71,628.13
FY31-32	August 1, 2031	3.00%	\$340,000.00	\$71,628.13	\$411,628.13
FY31-32	February 1, 2032	3.00%	\$0.00	\$66,528.13	\$66,528.13
FY32-33	August 1, 2032	3.00%	\$355,000.00	\$66,528.13	\$421,528.13
FY32-33	February 1, 2033	3.00%	\$0.00	\$61,203.13	\$61,203.13
FY33-34	August 1, 2033	3.00%	\$370,000.00	\$61,203.13	\$431,203.13
FY33-34	February 1, 2034	3.00%	\$0.00	\$55,653.13	\$55,653.13

Fiscal Year	Due Date	Interest Rate	Bonds Maturing	Interest Due	Total Amount Due
FY34-35	August 1, 2034	3.00%	\$385,000.00	\$55,653.13	\$440,653.13
FY34-35	February 1, 2035	3.00%	\$0.00	\$49,878.13	\$49,878.13
FY35-36	August 1, 2035	3.00%	\$400,000.00	\$49,878.13	\$449,878.13
FY35-36	February 1, 2036	3.00%	\$0.00	\$43,878.13	\$43,878.13
FY36-37	August 1, 2036	3.125%	\$415,000.00	\$43,878.13	\$458,878.13
FY36-37	February 1, 2037	3.125%	\$0.00	\$37,393.75	\$37,393.75
FY37-38	August 1, 2037	3.125%	\$430,000.00	\$37,393.75	\$467,393.75
FY37-38	February 1, 2038	3.125%	\$0.00	\$30,675.00	\$30,675.00
FY38-39	August 1, 2038	3.125%	\$450,000.00	\$30,675.00	\$480,675.00
FY38-39	February 1, 2039	3.125%	\$0.00	\$23,643.75	\$23,643.75
FY39-40	August 1, 2039	3.250%	\$465,000.00	\$23,643.75	\$488,643.75
FY39-40	February 1, 2040	3.250%	\$0.00	\$16,087.50	\$16,087.50
FY40-41	August 1, 2040	3.250%	\$485,000.00	\$16,087.50	\$501,087.50
FY40-41	February 1, 2041	3.250%	\$0.00	\$8,206.25	\$8,206.25
FY41-42	August 1, 2041	3.250%	\$505,000.00	\$8,206.25	\$513,206.25
TOTAL			\$6,385,000.00	\$1,884,034.49	\$8,269,034.49

CITY OF IONIA
Fiscal Year 2025-2026 Budget
Debt Amortization Schedule

2021 General Obligation Limited Tax Bonds – Refunding Bonds

Purpose: To finance improvements to the City's water and sanitary sewer systems.
Amount of Issue: \$3,000,000
Payment From: Sanitary Sewer Fund – 50.00%
Water Fund – 50.00%
Issue Date: August 10, 2021
Payoff Date: August 1, 2035
Funding Source: Utility revenues (water and sanitary sewer services) received by the Sanitary Sewer Fund and Water Fund.

Fiscal Year	Due Date	Interest Rate	Bonds Maturing	Interest Due	Total Amount Due
FY25-26	August 1, 2025	4.00%	\$440,000.00	\$84,750.00	\$524,750.00
FY25-26	February 1, 2026	4.00%	-----	\$75,950.00	\$75,950.00
FY26-27	August 1, 2026	4.00%	\$440,000.00	\$75,950.00	\$515,950.00
FY26-27	February 1, 2027	4.00%	-----	\$67,150.00	\$67,150.00
FY27-28	August 1, 2027	4.00%	\$490,000.00	\$67,150.00	\$557,150.00
FY27-28	February 1, 2028	4.00%	-----	\$57,350.00	\$57,350.00
FY28-29	August 1, 2028	4.00%	\$455,000.00	\$57,350.00	\$512,350.00
FY28-29	February 1, 2029	4.00%	-----	\$48,250.00	\$48,250.00
FY29-30	August 1, 2029	4.00%	\$505,000.00	\$48,250.00	\$553,250.00
FY29-30	February 1, 2030	4.00%	-----	\$38,150.00	\$38,150.00
FY30-31	August 1, 2030	4.00%	\$500,000.00	\$38,150.00	\$538,150.00
FY30-31	February 1, 2031	4.00%	-----	\$28,150.00	\$28,150.00
FY31-32	August 1, 2031	4.00%	\$535,000.00	\$28,150.00	\$563,150.00
FY31-32	February 1, 2032	4.00%	-----	\$17,450.00	\$17,450.00
FY32-33	August 1, 2032	2.00%	\$580,000.00	\$17,450.00	\$594,450.00
FY32-33	February 1, 2033	2.00%	-----	\$11,650.00	\$11,650.00
FY33-34	August 1, 2033	2.00%	\$560,000.00	\$11,650.00	\$571,650.00
FY33-34	February 1, 2034	2.00%	-----	\$6,050.00	\$6,050.00

Fiscal Year	Due Date	Interest Rate	Bonds Maturing	Interest Due	Total Amount Due
FY34-35	August 1, 2034	2.00%	\$395,000.00	\$6,050.00	\$401,050.00
FY34-35	February 1, 2035	2.00%	-----	\$2,100.00	\$2,100.00
FY35-36	August 1, 2035	2.00%	\$210,000.00	\$2,100.00	\$212,100.00
		TOTAL	\$5,110,000.00	\$790,250.00	\$5,900,250.00

City of Ionia

Fiscal Year 2025-2026 Budget

***Capital Improvement
Plan***

What is the Six-Year Capital Improvement Program?

The information that follows represents City of Ionia's Six-Year Capital Improvement Program, prepared consistent with the City Charter. The purpose of this program is to estimate project details and costs, then allocate resources effectively as needed over the next six-year period, including an identification of all potential funding sources. The program serves as a crucial planning component within the City's overall operational and financial structure. This document provides information that aids in maintaining the City's critical facilities as well as equipment needed to deliver City services.

What is a Capital Project?

For the purposes of the Capital Improvement Program, a capital project is any project valued at \$5,000 or more with an estimated useful life greater than one year. Examples include building additions, building improvements, public safety vehicles, DAR buses, etc. This program identifies those projects that meet the criteria above, which are scheduled to be addressed in the next six years.

How is the program document developed?

The program is developed by the City Manager utilizing project information submitted by each City department head. Once all project requests have been received, the requests are reviewed and added to the program where appropriate. Projects identified in prior year programs remain in the current program and are updated as necessary unless a different priority or strategy results in removal. Once a final proposed document is prepared, it is submitted Ionia City Council for review. A public hearing conducted by City Council allows for ample discussion and for citizen input. Once the document is finalized, it is included in the budget for adoption by City Council.

How is the Capital Improvement Program organized?

The program is developed on a departmental basis. Summaries for the overall program are listed by department to help analyze the impact to each fund within the City. The summaries that follow highlight the annual cost of projects for each department per year, as well as summarize the sources of funding that have been identified each year to complete the projects. It should be realized that not all projects in this document will be completed. During the next six years, priorities may change, and/or funding sources may not come to fruition, making completion of the project unreasonable or impossible.

Uses of Funds

On a departmental basis, the six-year Capital Improvement Program includes the following appropriation requests, presented by fiscal year:

Project Totals by Departments

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	Totals
City Hall	\$ 230,000	\$	\$ 85,000	\$ 40,000	\$ 85,000	\$	\$ 440,000
Department of Public Utilities	6,975,000	615,000	350,000	195,000	250,000	245,000	8,630,000
IRUA	460,000	260,000	290,000	370,000	205,000	460,000	2,045,000
Department of Public Works	45,000	400,000	112,000	625,000	225,000	55,000	1,462,000
Public Safety	153,000	108,000	427,000	121,500	85,000	82,250	976,750
Parks and Recreation	978,100	800,000	1,018,340	800,000	900,000	968,090	5,464,530
Theatre	80,000	105,000	140,000	58,000	110,000	80,000	573,000
Street Improvements	5,169,000	2,116,000	8,625,000	4,410,000	569,500	1,232,000	22,121,500
Dial-A-Ride	936,000	577,500	110,000	205,500	190,000	113,000	2,132,000
DDA	35,000	25,000	100,000	35,000	250,000	500,000	945,000
Information Technology	70,000	20,000	42,000	12,000	25,000	70,000	239,000
	\$15,131,100	\$ 5,026,500	\$ 11,299,340	\$ 6,872,000	\$ 2,894,500	\$ 3,805,340	\$ 45,028,780

Source of Funds

It is also important to identify the sources of funding that will be used to accomplish each year's projects. This helps to determine the viability of every request and serves as a critical planning tool for current and future operating budgets. For the current six-year program, the following sources of funding have been identified by fiscal year:

Project Total by Source of Funds

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	Totals
General Fund	\$ 451,500	\$ 153,000	\$ 654,000	\$ 208,500	\$ 445,000	\$ 652,250	\$ 2,564,250
Major Street		284,500	625,000	-	-	1,047,000	1,956,500
Local Street	169,000	56,500	-	310,000	569,500	185,000	1,290,000
Brownfield Fund	-	1,550,000	-	-	-	-	1,550,000
Park and Recreation Fund	578,100	400,000	418,340	400,000	450,000	568,090	2,814,530
Water Fund	2,175,000	727,500	4,350,000	2,245,000	250,000	245,000	9,992,500
Sewer Fund	-	112,500	4,000,000	2,050,000		-	6,162,500
IRUA Fund	460,000	260,000	290,000	370,000	205,000	460,000	2,045,000
Central Garage Fund	45,000	400,000	112,000	625,000	225,000	55,000	1,462,000
Theatre Fund	60,000	75,000	100,000	58,000	95,000	60,000	448,000
Grants	9,687,500	997,500	710,000	605,500	630,000	528,000	13,158,500
Donations/Fundraising	5,000	10,000	40,000	,	25,000	5,000	85,000
	\$15,131,100	\$5,026,500	\$11,299,340	\$6,872,000	\$2,894,500	\$3,805,340	\$ 45,028,780

In summary, this Capital Improvement Program identifies \$45,028,780 in capital improvement expenditures planned by City of Ionia over fiscal years 2026 through 2031, with various identified revenue sources to fund purchases.

In the first year of the Capital Improvement Program, FY 2026, the following proposed projects are planned, with estimated sources and uses of funding totaling \$15,131,100. Following this summary page is a detailed project description for each proposed project.

	Fiscal Year 2025-2026 Projects by Department	
Department	Project Title	Cost
City Hall	HVAC Units	\$ 80,000
City Hall	Elevator	150,000
Central Garage	2009 Hot Patch Trailer - ST43	45,000
Public Safety	Patrol Vehicle Replacements	65,000
Public Safety	Structural Firefighting Turnout Gear Replacement	15,000
Public Safety	Law Enforcement Drone	13,000
Public Safety	Taser Replacement	60,000
Parks & Recreation	Steele Street Park - Phase 1	932,300
Parks & Recreation	Armory Building Improvements - Carpet	20,800
Parks & Recreation	Armory Building Improvements - Roof	25,000
DPU - Water	Clean/Rehabilitate Wells	150,000
DPU - Water	Replace Back Flow Valves - Bellamy Creek	60,000
DPU - Water	Replace 1956 Jackson St. Controlling Pit	30,000
DPU - Water	Repaint Lincoln Elevated Tank Exterior	50,000
DPU - Water	Replace 1999 Well #11A	200,000
DPU - Water	Lead Service Line Replacement	6,000,000
DPU - Water	South Ionia Well Field Exploration	485,000
IRUA	WWTP Parking Lot Repaving	385,000
IRUA	South Ionia Lift Station Pump Replacement	75,000
Theatre	Stage Improvements	80,000
Street Improvements	Deerfield/Riverside Redevelopment - Infrastructure Construction	5,000,000
Street Improvements	Fargo St. (State St. East to End) 0.129 Miles	81,500
Street Improvements	Kimble Alley 0.123 Miles	87,500
DDA	Adams Street parking lot curb jets and berms re-landscaped	20,000
DDA	Trail Wayfinding Signs	15,000
Dial-A-Ride	Vehicle Replacement	862,500
Dial-A-Ride	Vault Equipment	16,500
Dial-A-Ride	Garage Floor Sweeper Replacement	7,000
Dial-A-Ride	Cement Floor Upgrade	50,000
Information Technology	Patrol Vehicle Laptops/Tablets	4,000
Information Technology	Office Computer Replacement - Theatre	1,500
Information Technology	Park Cameras	10,000
Information Technology	Office Computer Replacement - Public Safety	6,000
Information Technology	Office Computer Replacement - DAR	1,500
Information Technology	Plotter - GIS	7,000
Information Technology	Phone System	20,000
Information Technology	Public Safety Network Server	20,000
	Grand Total	\$ 15,131,100
	Fiscal Year 2025-2026 Projects by Funding Source	
	General Fund	\$ 451,500
	Local Street	169,000
	Brownfield Fund	1,500,000
	Park and Recreation Fund	578,100
	Water Fund	2,175,000
	IRUA Fund	460,000
	Central Garage Fund	45,000
	Theatre Fund	60,000
	Grants	9,687,500
	Donations/Fundraising	5,000
	Grand Total	\$ 15,131,100

City of Ionia Capital Improvement Project

Fiscal Year: 25-26 **Project Title:** Elevator Overhaul

Department: City Hall - Building & Grounds

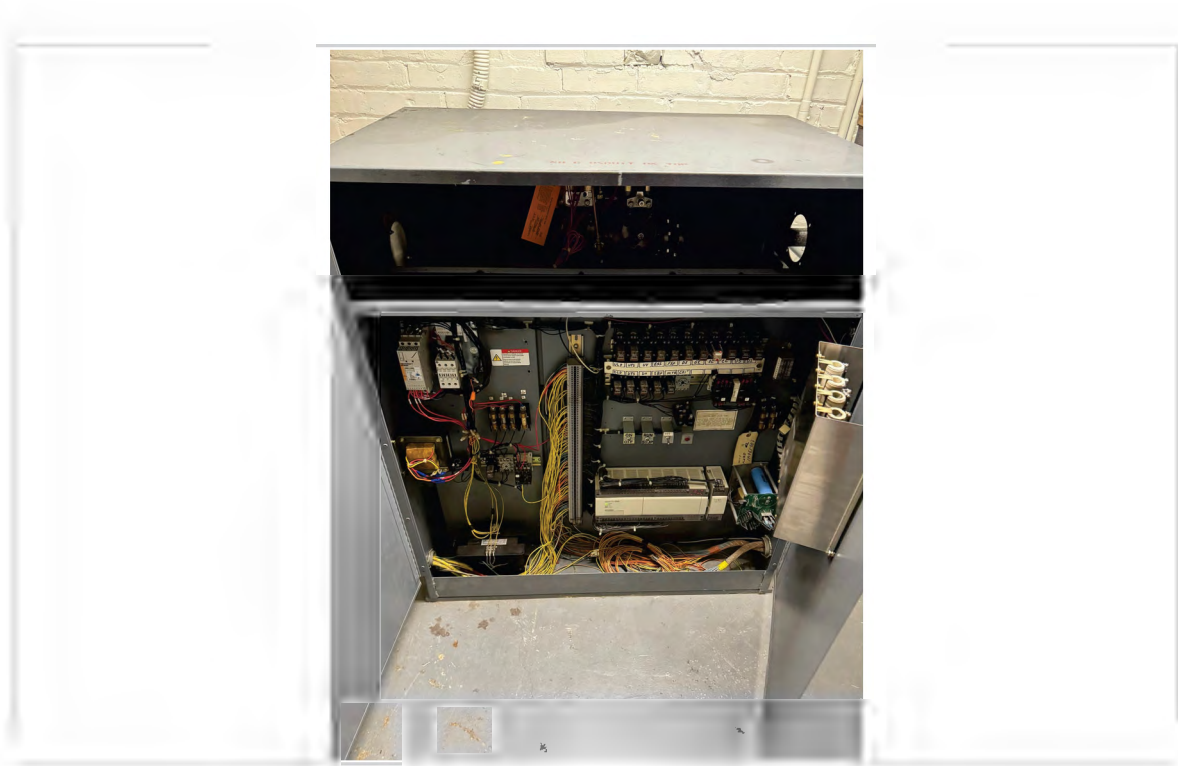
Project Description: City Hall elevator needs updates to comply with state code. The inspector has brought to our attention that parts are harder to come by to repair for the current model. A complete overhaul of the mechanical system has been suggested.

Project Impact/Benefit: Increased reliability and efficiency.

Operating Fund Impact: Reduces maintenance costs.

Estimated Cost: \$ 150,000.00

Funding Source for this project: General Fund



City of Ionia Capital Improvement Project

Fiscal Year: 25-26

Project Title: Heating and Cooling Upgrades

Department: City Hall - Building & Grounds

Project Description: It is necessary to replace the three (3) HVAC units throughout City Hall, which have reached end of useful life and to increase energy efficiency.

Project Impact/Benefit: Increased reliability, efficiency, and reduced energy costs due to newer units efficiency.

Operating Fund Impact: Operating efficiency will be achieved while savings is not determinable due to raising utility costs.

Estimated Cost: \$ 80,000.00

Funding Source for this project: General Fund



City of Ionia Capital Improvement Project

Fiscal Year: 25-26

Project Title: 2009 Hot Patch Trailer - ST43

Department: Central Garage

Project Description: Replace oldest hot patch trailer at DPW, used to prepare and deliver fill material for pothole repair. Current trailer would be approximately 20 years old.

Project Impact/Benefit: Ensure equipment in good repair, avoid expensive maintenance costs associated with equipment retained beyond its useful life.

Operating Fund Impact: New equipment typically reduces operating maintenance expenses. Selling of old equipment will offset the expenditure in the Central Garage Fund.

Estimated Cost: \$ 45,000.00

Funding Source for this project: Central Garage



City of Ionia Capital Improvement Project

Fiscal Year: 25-26 **Project Title:** Law Enforcement Drone

Department: Public Safety

Project Description: Drones with advanced sensors and high-definition cameras can provide real-time aerial views of events, helping officers and fire fighters assess situations from a distance.

Project Impact/Benefit: Drones can capture aerial footage of crime scenes, helping investigators piece together events and evidence. Drones can provide aerial views of large public gatherings, which can help officers monitor crowd movements and detect potential disturbances. Drones can cover large areas quickly, which can help locate missing persons, apprehend fleeing suspects, or assess disaster zones.

Operating Fund Impact: Drones can help keep officers safe by allowing them to assess situations from a distance. They can also help save officers' lives by going to places that would be dangerous for officers to go themselves.

Estimated Cost: \$ 13,000.00

Funding Source for this project: General Fund -
50% of cost to be sought through Michigan Municipal Risk Management Authority - RAP grant



City of Ionia Capital Improvement Project

Fiscal Year: 25-26

Project Title: Patrol Vehicle Replacement

Department: Public Safety

Project Description:

Purchase one new Patrol Vehicle (Chevrolet Tahoe) and equipment changeover costs.

Chevrolet Tahoe - \$58,000

Equipment Changeover - \$7,000

Project Impact/Benefit:

Purchasing new vehicles allows officers to operate safe and dependable vehicles while performing Police, Fire, and Emergency Medical Responder duties. The vehicles are cycled through front line use, then moved to secondary use and / or specialty unit use (SRO, Code Enforcement, Township). Vehicles are usually sold at auction at the five year mark.

Operating Fund Impact:

By replacing older vehicles with newer vehicles we are less likely to have costly repairs, and the newer vehicles are coming with 100,000 mile warranties on drivetrains, which is where the breakdowns typically happen when they do occur.

Estimated Cost:

\$ 65,000.00

Funding Source for this project: General Fund



City of Ionia Capital Improvement Project

Fiscal Year: 25-26

Project Title: Taser Replacement

Department: Public Safety

Project Description: Purchase 12 new AXON Taser 10s with holsters, batteries, charging station, training cartridges, 5 year service contract

Project Impact/Benefit: Replacing Tasers will add advancements in technology which will aid officers in subject restraint. New sighting, rechargeable batteries, enhanced probe design, and multiple shots without reloading are just a few of those features. Additionally, new Tasers will further reduce the City's exposure to liability caused by outdated and/or malfunctioning equipment.

Operating Fund Impact: Our current Tasers were launched in 2013. IDPS purchased them in 2018. They are out of warranty (60 months). By purchasing new Tasers we eliminate costly repairs, battery replacement, and expired cartridges.

Estimated Cost: \$ 60,000.00

Funding Source for this project: General Fund
50% of cost to be sought through Michigan Municipal Risk Management Authority - RAP grant



City of Ionia Capital Improvement Project

Fiscal Year: 25-26 **Project Title:** Structural Firefighting Turnout Gear Replacement

Department: Public Safety

Project Description: Replace structural firefighting turnout gear at 10 years of service, per NFPA Standards (5 sets). $\$3,000 \times 5 = \$15,000$

Project Impact/Benefit: Keeps personnel safe in firefighting duties and City in compliance with NFPA Standards

Operating Fund Impact: Negligible

Estimated Cost: \$ 15,000.00

Funding Source for this project: General Fund



City of Ionia Capital Improvement Project

Fiscal Year: 25-26 **Project Title:** Armory Improvements - Carpet

Department: Parks and Recreation

Project Description: Carpet Replacement: square footage for approximate estimate 2,350 floor space. Stairs basement 16 steps with 9ft x 3 ft landing in middle (130 square foot), stairs second floor 24 steps with 9ft x 3ft landing in middle (175 square ft).
\$8 per square foot cost estimated for a total \$20,800

Project Impact/Benefit: Remove old, worn carpet; replace with new, easier to maintain carpet squares.

Operating Fund Impact: Negligible operating impact

Estimated Cost: \$ 20,800.00

Funding Source for this project: Parks and Recreation



City of Ionia Capital Improvement Project

Fiscal Year: 25-26

Project Title: Armory Improvements - Roof

Department: Parks and Recreation

Project Description: Tear off roofing on east side of building and haul away. Install Ice & Water Shield 6' on eave and 3' out from wall. Cut in new continuous flow ridge vent on peak and install continuous flow ridge vent.

Project Impact/Benefit: Reduced maintenance cost, and warranty will be secured on the new roof.

Operating Fund Impact: Negligible operating impact

Estimated Cost: \$ 25,000.00

Funding Source for this project: Parks and Recreation



City of Ionia Capital Improvement Project

Fiscal Year: 25-26

Project Title: Steele Street Park Phase 1

Department: Recreation

Project Description:

Steele Street Park will be located on the 7.8 acre former K-Mart shopping center site, which is currently vacant. It will serve as a multi-purpose sports complex that includes softball and t-ball fields, pickleball courts, beach volleyball court, a playground, restroom/storage/concessions building and a parking lot. Phase 1 will accomplish approximately half of these improvements.

Project Impact/Benefit:

Steele Street Park will provide recreational facilities currently unavailable with in the City of Ionia, consistent with the city's park and recreation plan.

Operating Fund Impact:

Total - \$49,700

Water - \$7,000

Electric - \$2,700

Mowing/ Parking Lot Maint. - \$20,000

Concessions Operations - \$10,000

Building Maint. - \$5,000

Field Preparation - \$5,000

Estimated Cost:

\$ 1,152,000.00

Funding Source for this project: Trust Fund DNR Grant 400,000

City Match 532,300



City of Ionia Capital Improvement Project

Fiscal Year: 25-26

Project Title: Clean/Rehabilitate Wells

Department: Department of Public Utilities

Project Description:

It is necessary to clean and rehabilitate wells to assure optimum performance. Wells should be cleaned and rehabilitated approximately every five years. The city plans to clean/rehabilitate two wells a year. Each well is inspected annually by the contractor to determine which well should be cleaned.

Project Impact/Benefit:

Increased reliability and decreased chances for downtime or well failure.

Operating Fund Impact:

Reduced likelihood of expensive, unplanned well repairs.

Estimated Cost:

\$ 150,000.00

Funding Source for this project: Water Fund



City of Ionia Capital Improvement Project

Fiscal Year: 25-26 **Project Title:** Replace 1982 Harter St. Controlling Pit

Department: Department of Public Utilities

Project Description: Replace 1982 Harter St. Controlling Pit

This device controls the pressure between two pressure districts in case of loss in pressure.

A replaced controlling pit typically lasts for 25 years.

Project Impact/Benefit: Maintained pressure in distribution system while increasing reliability, which will reduce the potential failure of the system.

Operating Fund Impact: Less maintenance expense

Estimated Cost: \$ 30,000.00

Funding Source for this project: Water Fund



City of Ionia Capital Improvement Project

Fiscal Year: 25-26

Project Title: Lead Service Line Replacement

Department: DPU

Project Description: Replace nonconforming water service lines throughout the distribution system as part of our CDSMI and water service line replacement program. This program will oversee approximately 500 service line replacements throughout the system. The service lines will be replaced completely on both the private and public sides, as needed.

Project Impact/Benefit: Completion of service line replacement throughout the distribution system. This project will decrease service line failure and increase customer confidence and satisfaction.

Operating Fund Impact: Reduced service line failure and maintenance costs.

Estimated Cost: \$ 6,000,000.00

Funding Source for this project: Water Fund - \$1,200,000
State Revolving Fund Grant - \$4,800,000
The funding in the water fund will be a loan through SRF.



City of Ionia Capital Improvement Project

Fiscal Year:	25-26	Project Title:	Repaint Lincoln Elevated Tank Exterior
Department:	Department of Public Utilities		
Project Description:	Repaint Lincoln St. elevated tank exterior. Process includes power washing tank exterior, repairing any deficiencies in surface materials, then repainting the tank.		
Project Impact/Benefit:	Increased longevity of storage tank and enhances appearance.		
Operating Fund Impact:	Negligible		
Estimated Cost:	\$ 50,000.00		
Funding Source for this project:	Water Fund		



City of Ionia Capital Improvement Project

Fiscal Year: 25-26 **Project Title:** Replace Back Flow Valves - Bellamy Creek

Department: Department of Public Utilities

Project Description: Replace back flow valves at Bellamy Creek Correctional Facility. This device prevents back flows from the prison to the City water supply. Project will entail replacing current back flow valve and adjusting to current system pressure. The valve should last between 20-25 years.

Project Impact/Benefit: Increased system reliability and decreased potential for future valve failure.

Operating Fund Impact: Reduced maintenance expense and unanticipated repairs.

Estimated Cost: \$ 60,000.00

Funding Source for this project: Water Fund



City of Ionia Capital Improvement Project

Fiscal Year: 25-26

Project Title: South Ionia Well Field Exploration

Department: Department of Public Utilities

Project Description:

Proposing to do well field exploration near the hospital to diversify the city water wells.

Phase I: Exploration, Water Quality and Quantity Determination

Phase II: Large Diameter Test Production Wells and Aquifer Testing

Project Impact/Benefit:

Exploration will help ensure an adequate water supply and create redundancy within the water supply system.

Operating Fund Impact:

Estimated Cost:

\$ 485,000.00

Funding Source for this project: Water Fund - \$485,000

The City is looking at the possibility of the State Revolving Fund Grant/Loan program.



City of Ionia Capital Improvement Project

Fiscal Year: 25-26

Project Title: Replace 1999 Well #11A

Department: Department of Public Utilities

Project Description:

Replace 1999 Well 11A. This well has exceeded its useful life. It provides water to the Middle pressure district. Process includes:

1. Drill test boring for analysis; well design by a professional geologist.
2. Rotary drill the water well to approved size and depth. Set the casing, well screen, gravel pack, and grout.
3. Set test pump to develop well to EGLE specifications.
4. Set pump and chlorinate well.

Project Impact/Benefit:

Replacing Well #11A will help ensure an adequate water supply and create redundancy within the water supply system.

Operating Fund Impact:

Reduced potential for unplanned, costly well repairs or servicing.

Estimated Cost:

\$ 200,000.00

Funding Source for this project: Water Fund



City of Ionia Capital Improvement Project

Fiscal Year: 25-26 **Project Title:** South Ionia Lift Station Pump Replacement

Department: Ionia Regional Utilities Authority

Project Description: Replace 1991 South Ionia Lift Station Pump

This pump has exceeded its useful life and repair parts are no longer available. It moves waste water from the lift station to the WWTP for treatment.

Project Impact/Benefit: Increased system reliability

Operating Fund Impact: Reduced maintenance costs

Estimated Cost: \$ 75,000.00

Funding Source for this project: IRUA Fund



City of Ionia Capital Improvement Project

Fiscal Year: 25-26 **Project Title:** WWTP Lot Repaving

Department: Ionia Regional Utilities Authority

Project Description: Complete Repaving/Reshaping of WWTP Lot. Current parking lot and paved drives are have fallen into significant disrepair since their original installation in 1991. Area to be repaved is approximately 50,000 square feet.

$55,000 \times \$7.00 \text{ per square foot} = \$385,000$

Project Impact/Benefit: Improved appearance, restored pavement surface for easier maintenance.

Operating Fund Impact: Reduced patching and asphalt sealing expense.

Estimated Cost: \$ 385,000.00

Funding Source for this project: IRUA Fund



City of Ionia Capital Improvement Project

Fiscal Year: 25-26 **Project Title:** Stage Improvements

Department: Theatre

Project Description: Repair or replace stage floor, curtain, exit steel door, stage lighting with LED lighting. These improvements will increase utilization of the stage and modernize the space.

Project Impact/Benefit: Reduced maintenance, repair and improve appearance

Operating Fund Impact: Negligible

Estimated Cost: \$ 80,000.00

Funding Source for this project: Fundraising/grant \$15,000
Donations \$5,000
Operating Fund \$60,000



City of Ionia Capital Improvement Project

Fiscal Year: 25-26 **Project Title:** Deerfield/Riverside Redevelopment - Infrastructure Construction

Department: Public Works

Project Description: The City, in partnership with the Michigan State Land Bank, is working to redevelop the 164 acre parcel that was once home to the Deerfield and Riverside Correctional Facilities. Following the required design and engineering work, plans and specifications will be available for bid to construct the necessary roadway, water, sanitary and storm sewer necessary to accommodate the future high tech/light industrial park.

Project Impact/Benefit: This project will provide much-needed industrial park space in the City of Ionia, since Orchard View Industrial Park is nearly built out.

Operating Fund Impact: New street maintenance expense - plowing, sweeping, catch basin cleaning, etc. (\$20,000 per year) plus water main and sanitary sewer main maintenance - hydrant flushing, sewer maintenance, etc. (\$5,000 per year)

Estimated Cost: \$ 5,000,000.00

Funding Source for this project: Brownfield Redevelopment Authority - \$1,500,000; EDA Grant 2,500,000; Strategic Site Readiness Program Grant - \$1,000,000



City of Ionia Capital Improvement Project

Fiscal Year: 25-26

Project Title: Street Projects 25-26

Department: Public Works

Project Description: Street mill and fill for the following streets:

Local Street Fund

- Kimble Alley .123 Miles

- Fargo St. (State St. East to End) .129 Miles

Project Impact/Benefit: Improve the overall road surface to enhance driving conditions and reduce auto repairs related to road surface defects.

Operating Fund Impact: Reduced maintenance and repair costs are expected following new surfacing.

Estimated Cost: \$ 169,000.00

Funding Source for this project: Local Street Fund \$169,000



City of Ionia Capital Improvement Project

Fiscal Year:	25-26	Project Title:	Adams Street parking lot curb jets and berms re-landscaped
Department:	DDA		
Project Description:	The larger landscape areas located along the north side of Adams Street from Kidd to Steele require rejuvenation with easy to maintain shrubs and/or other perennial plantings. Other areas include the islands within the Adams Street parking lot.		
Project Impact/Benefit:	The re-landscaping will allow for better curb appeal while creating a gateway to the Steele Street Corridor from the Adams Street area.		
Operating Fund Impact:	Reduce the cost of purchasing annual flowers each year.		
Estimated Cost:	\$ 20,000.00		
Funding Source for this project:	General Fund		



City of Ionia Capital Improvement Project

Fiscal Year: 25-26

Project Title: Trail Wayfinding Signs

Department: DDA

Project Description: The Fred Meijer Grand River Valley Trail/ Clinton-Ionia-Shiawassee Trail near Trailhead park and Steele Street require wayfinding signage directing trail traffic to the downtown area.

Project Impact/Benefit: From the FIT survey, wayfinding signs from the trail were encouraged to increase traffic from the trail to the downtown area to increase commerce potential.

Operating Fund Impact: Negligible

Estimated Cost: \$ 15,000.00

Funding Source for this project: General Fund



City of Ionia Capital Improvement Project

Fiscal Year: 25-26 **Project Title:** Cement Floor Upgrade

Department: Dial-A-Ride

Project Description: Repair and seal the cement garage floor.

3825 sq ft x \$13.08/sq ft = \$50,000

Epoxy sealant

Project Impact/Benefit: Repair and seal the cement garage floors to help extend their life and ensure a safe surface.

Operating Fund Impact: Negligible reduced maintenance expense.

Estimated Cost: \$ 50,000.00

Funding Source for this project: \$40,000 Federal Capital Grant
\$10,000 State Capital Grant



City of Ionia Capital Improvement Project

Fiscal Year: 25-26 **Project Title:** Garage Floor Sweeper Replacement

Department: Dial-A-Ride

Project Description: Current garage floor sweeper is outdated and past its useful life. Having a sweeper allows quick and complete cleaning of the floors, which prolong their useful life and cuts down on dirt/oil tracking into the building and buses.

Project Impact/Benefit: Help to maintain the appearance and cleanliness of the garage while keeping dirt and oil out of the bus.

Operating Fund Impact: Negligible operating budget impact.

Estimated Cost: \$ 7,000.00

Funding Source for this project: \$5,600 Federal Capital Grant
\$1,400 State Capital Grant



City of Ionia Capital Improvement Project

Fiscal Year: 25-26 **Project Title:** Vault Equipment

Department: Dial-A-Ride

Project Description: Replace outdated vault equipment. Technology for fare collection is changing and there are options to move to more effective and efficient fare collection systems.

Project Impact/Benefit: Current vault equipment is outdated and does not allow for use of updated fare collection options such as electronic card readers. Moving to an option with digital capability will increase efficiency and decrease potential loss.

Operating Fund Impact: Negligible operating budget impact.

Estimated Cost: \$ 16,500.00

Funding Source for this project: \$13,200 Federal Capital Grant
\$3,300 State Capital Grant



City of Ionia Capital Improvement Project

Fiscal Year: 25-26

Project Title: Vehicle Replacement - DART 1, 7, 8, 12 & 14

Department: Dial-A-Ride

Project Description: Routine replacement of buses DART 1, DART 7, DART 8, DART 12 and DART 14 that have met their useful life. The vehicles are on a 7 year/100,000 mile replacement cycle.

Project Impact/Benefit: Routine replacement based on the Federal/State Replacement Cycle ensures the safety of the vehicles and keeps maintenance costs as low as possible.

Operating Fund Impact: Reduced mechanical/maintenance expense.

Estimated Cost: \$ 862,500.00

Funding Source for this project: \$690,000 Federal Capital Grant
\$172,500 State Capital Grant



City of Ionia Capital Improvement Project

Fiscal Year: 25-26 **Project Title:** Information Technology Replacements 25-26

Department: Information Technology

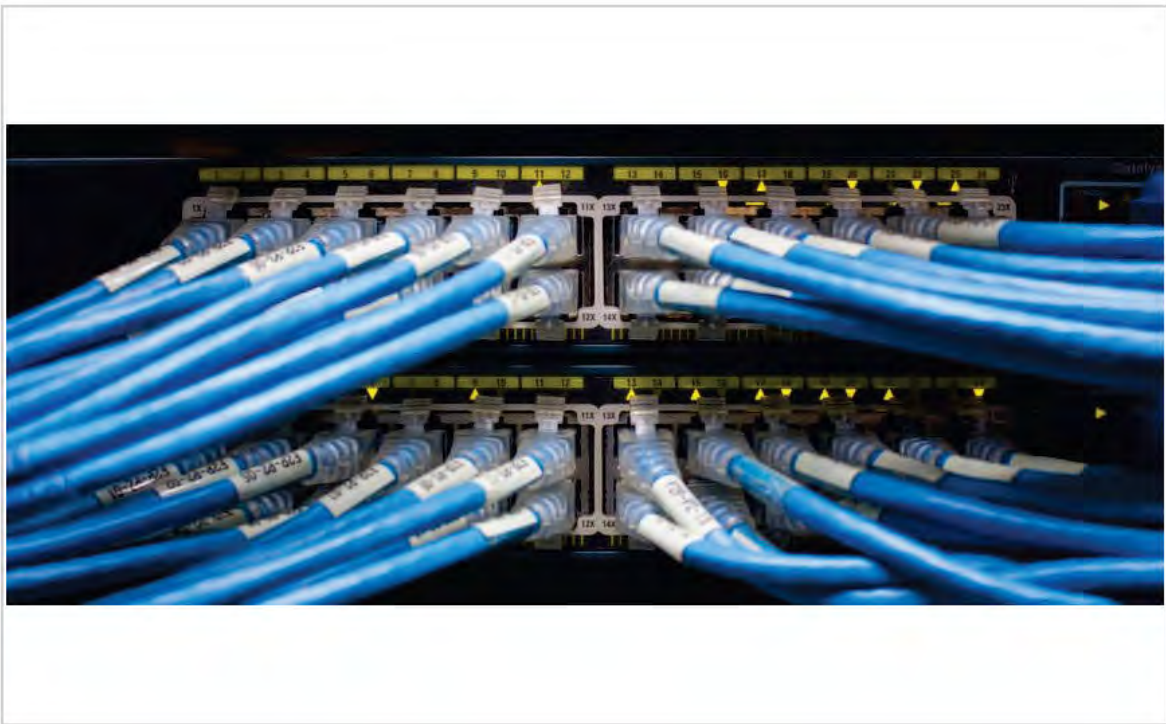
Project Description: -Patrol Vehicle Laptops/Tablets (1)
 -Office Computer Replacements (6)
 *Public Safety (4) *DAR(1) *Theatre (1)
 -Plotter - GIS (1)
 -Public Safety Network Server (1)
 -Park Cameras - Phone System

Project Impact/Benefit: Maintain equipment on a good replacement cycle to assure optimum performance for technology. Computers and servers are replaced every 5 years.

Operating Fund Impact: Reduced maintenance and potential downtime are expected following new purchase.

Estimated Cost: \$ 70,000.00

Funding Source for this project: General Fund \$67,000
 DAR \$1,500
 Theatre \$1,500



Fiscal Year 2026-2027 Projects by Department		
Department	Project Title	Cost
Central Garage	2007 Sterling Acterra Hy-Ranger- ST59	\$ 400,000
Public Safety	Patrol Vehicle Replacements	66,000
Public Safety	Structural Firefighting Turnout Gear Replacement	14,000
Public Safety	Glock Sidearm Replacement	28,000
Parks & Recreation	McConnell Park Improvements	800,000
DPU - Water	Clean/Rehabilitate Wells	150,000
DPU - Water	Replace 1980 Kimball Alley Controlling Pit	30,000
DPU - Water	Water Main South Dexter	400,000
DPU - Water	Replace Larger Water Meters	35,000
IRUA	Service Van Replacement	55,000
IRUA	Bar Screen Replacement	75,000
IRUA	100 hp Raw Sewage Pump Replacement	10,000
IRUA	Digester Recirculation Pumps (3x) Replacement	120,000
Theatre	Main Roof Replacement	105,000
Street Improvements	M-66 Riverside Infrastructure Replacement	225,000
Street Improvements	E. Main St. (Stevenson Place to East City Limit) 0.450 Miles	284,500
Street Improvements	Apple Tree Drive Resurfacing	1,550,000
Street Improvements	Stevenson Place (East Main St. to End) 0.089 Miles	56,500
DDA	Farm Market Pavilion Roof Replacement	25,000
Dial-A-Ride	Vehicle Replacement	517,500
Dial-A-Ride	Parking Lot Repave	50,000
Dial-A-Ride	Office Equipment/Technology Upgrade	10,000
Information Technology	Patrol Vehicle Laptops/Tablets	4,500
Information Technology	Office Computer Replacement - Public Safety	9,500
Information Technology	In Car Camera	6,000
Grand Total		\$ 5,026,500
Fiscal Year 2026-2027 Projects by Funding Source		
	General Fund	\$ 153,000
	Major Street	284,500
	Local Street	56,500
	LDFA	1,550,000
	Park and Recreation Fund	400,000
	Water Fund	727,500
	Sewer Fund	112,500
	IRUA Fund	260,000
	Central Garage Fund	400,000
	Theatre Fund	75,000
	Grants	997,500
	Donations/Fundraising	10,000
Grand Total		\$ 5,026,500

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City of Ionia Capital Improvement Project

Fiscal Year: 26-27

Project Title: 2007 Sterling Acterra Hy-Ranger ST59

Department: Central Garage

Project Description: Replacing essential bucket truck used by DPW to conduct forestry activities. Current truck would be approximately 20 years old.
Approximate mileage: 5,500

Project Impact/Benefit: Ensure equipment in good repair, avoid expensive maintenance costs associated with equipment retained beyond its useful life.

Operating Fund Impact: New equipment typically reduces operating maintenance expenses by \$1,000 per year. Selling of old equipment will offset the expenditure in the Central Garage Fund.

Estimated Cost: \$ 400,000.00

Funding Source for this project: Central Garage



City of Ionia Capital Improvement Project

Fiscal Year: 26-27

Project Title: Patrol Vehicle Replacement

Department: Public Safety

Project Description: Purchase one new Patrol Vehicle (Chevrolet Tahoe) and equipment changeover costs.

Chevrolet Tahoe - \$59,000

Equipment Changeover - \$7,000

Project Impact/Benefit: Purchasing new vehicles allows officers to operate safe and dependable vehicles while performing Police, Fire, and Emergency Medical Responder duties. The vehicles are cycled through front line use, then moved to secondary use and / or specialty unit use (SRO, Code Enforcement, Township). Vehicles are usually sold at auction at the five year mark.

Operating Fund Impact: By replacing older vehicles with newer vehicles we are less likely to have costly repairs, and the newer vehicles are coming with 100,000 mile warranties on drivetrains, which is where the breakdowns typically happen when they do occur.

Estimated Cost: \$ 66,000.00

Funding Source for this project: General Fund



City of Ionia Capital Improvement Project

Fiscal Year: 26-27

Project Title: Glock Sidearm Replacement

Department: Public Safety

Project Description:

Police departments often aim to replace their service pistols every decade. Factors like technological advancements, wear and tear, and maintenance needs can influence that timeline. Our Glock's were issued to officers in the the spring of 2017. Significant technological advancements have taken place since that time, primarily in the form of advanced sighting.

Project Impact/Benefit:

New handgun sighting optics, often referred to as red dot sights, offer several benefits over traditional iron sights, including significantly faster target acquisition, improved accuracy, especially at distance, better low-light performance, and the ability to focus solely on the target without aligning multiple sight points.

Operating Fund Impact:

Negligible -
However, liability exposure will be reduced with improved sighting technology and (new) equipment less prone to malfunction.

Estimated Cost: \$ 28,000.00

Funding Source for this project: General Fund
15 x \$1500 = \$22,500
15 x \$200 = \$3000 (holsters)
15 x \$150 = \$2,250 (flashlights)



City of Ionia Capital Improvement Project

Fiscal Year: 26-27 **Project Title:** Structural Firefighting Turnout Gear Replacement

Department: Public Safety

Project Description: Replace structural firefighting turnout gear at 10 years of service, per NFPA Standards (4 sets). $\$3,500 \times 4 = \$14,000$

Project Impact/Benefit: Keeps personnel safe in firefighting duties and City in compliance with NFPA Standards

Operating Fund Impact: Negligible

Estimated Cost: \$ 14,000.00

Funding Source for this project: General Fund



City of Ionia Capital Improvement Project

Fiscal Year: 26-27

Project Title: McConnell Park Improvements

Department: Recreation

Project Description: Improvements to McConnell Park, including a repair/re-paint picnic pavilion, new picnic tables, replacing wood built play structure with an updated model, installing edging and safety surfacing around the playground equipment, add new play equipment, and add paved parking with ADA accessible pathways.

Project Impact/Benefit: McConnell Park is showing its age and in need of significant upgrade to remain functional and safe.

Operating Fund Impact: Negligible - a slight reduction in operating costs is anticipated due to reduced maintenance of aged equipment.

Estimated Cost: \$ 800,000.00

Funding Source for this project: MNRTF Grant - \$400,000
City match (Parks Facilities Improvement Fund) - \$400,000



City of Ionia Capital Improvement Project

Fiscal Year: 26-27

Project Title: Clean/Rehabilitate Wells

Department: Department of Public Utilities

Project Description:

It is necessary to clean and rehabilitate wells to assure optimum performance. Wells should be cleaned and rehabilitated approximately every five years. The city plans to clean/rehabilitate two wells a year. Each well is inspected annually by the contractor to determine which well should be cleaned.

Project Impact/Benefit:

Increased reliability and decreased chances for downtime or well failure.

Operating Fund Impact:

Reduced likelihood of expensive, unplanned well repairs.

Estimated Cost:

\$ 150,000.00

Funding Source for this project: Water Fund



City of Ionia Capital Improvement Project

Fiscal Year: 26-27 **Project Title:** Replace 1980 Kimball Alley Controlling Pit

Department: Department of Public Utilities

Project Description: Replace 1982 Kimball Alley Controlling Pit

This device controls the pressure between two pressure districts in case of loss in pressure.

A replaced controlling pit typically lasts 25 years.

Project Impact/Benefit: Maintained pressure in distribution system while increasing reliability, which will reduce the potential failure of the system.

Operating Fund Impact: Less maintenance expense

Estimated Cost: \$ 30,000.00

Funding Source for this project: Water Fund



City of Ionia Capital Improvement Project

Fiscal Year: 26-27 **Project Title:** Replace Larger Water Meters

Department: Department of Public Utilities

Project Description: Replace approximately 7 larger water meters.

The department will purchase meters ranging from 2" or larger up to 8" meters.

Cost range is from \$2,000 - \$9,000, depending on the size of the meter.

Project Impact/Benefit: Improve accuracy and efficiency in readings, increase customer confidence and satisfaction.

Operating Fund Impact: Reduce meter repair expenses.

Estimated Cost: \$ 35,000.00

Funding Source for this project: Water Fund



City of Ionia Capital Improvement Project

Fiscal Year: 26-27

Project Title: Replace Water Main on S. Dexter

Department: Department of Public Utilities

Project Description: Replace the current water main to a 12 inch water main that runs from Burger King to the entrance of Brown Boulevard. The new main is approximately 1,300 feet and will have new valves, fittings and hydrants. This project will coordinate with the M-66 reconstruction that MDOT is doing.

Project Impact/Benefit: Increased system reliability and decreased potential for water main breaks

Operating Fund Impact: Reduced maintenance expense and unanticipated repairs.

Estimated Cost: \$ 400,000.00

Funding Source for this project: Water Fund



City of Ionia Capital Improvement Project

Fiscal Year: 26-27 **Project Title:** 100 hp Raw Sewage Pump Replacement

Department: Ionia Regional Utilities Authority

Project Description: Replace 1991 100 hp Raw Sewage Pump

This is one of the high flow (flood condition) pumps and original to the 1991 plant construction.

It has exceeded its useful life and parts are no longer available.

Project Impact/Benefit: Increased reliability of overall system, especially in the event of flood conditions.

Operating Fund Impact: Reduced maintenance costs

Estimated Cost: \$ 100,000.00

Funding Source for this project: IRUA Fund



City of Ionia Capital Improvement Project

Fiscal Year: 26-27 **Project Title:** Bar Screen Replacement

Department: Ionia Regional Utilities Authority

Project Description: Replace 2010 Bar Screen

The bar screen removes debris from waste water before it reaches the pumps for further processing through the WWTP.

It has exceeded its useful life and parts are no longer available.

Project Impact/Benefit: Increased efficiency and dependability of screening, reduces likelihood of damage to other plant components.

Operating Fund Impact: Reduced maintenance costs associated with outdated screen.

Estimated Cost: \$ 75,000.00

Funding Source for this project: IRUA Fund



City of Ionia Capital Improvement Project

Fiscal Year: 26-27 **Project Title:** Digester Recirculation Pumps (3x) Replacement

Department: Ionia Regional Utilities Authority

Project Description: Replace 1991 Digester Recirculation Pumps (three pumps)

There are three digester recirculation pumps that heat and mix the anaerobic digester.

Parts are no longer available for the 1991 pumps, necessitating their replacement.

Project Impact/Benefit: Increased reliability and efficiency.

Operating Fund Impact: Reduced maintenance costs

Estimated Cost: \$ 120,000.00

Funding Source for this project: IRUA Fund



City of Ionia Capital Improvement Project

Fiscal Year: 27-28

Project Title: Lawn Mower Replacement

Department: Ionia Regional Utilities Authority

Project Description: Replace 2018 John Deere mower. The mower is used by department staff to mow the WWTP, and South Ionia liftstation, The mower to be replaced has surpassed it's useful life and has nearly 700+ hours.

Project Impact/Benefit: Updated equipment and increased reliability. Less maintenance costs.

Operating Fund Impact: Reduced maintenance costs. Replaced tractor will be auctioned off to offset purchase price.

Estimated Cost: \$ 15,000.00

Funding Source for this project: IRUA Fund



City of Ionia Capital Improvement Project

Fiscal Year: 26-27 **Project Title:** Service Van Replacement

Department: Ionia Regional Utilities Authority

Project Description: Replace 2015 Service Van. The van is used by department staff to drive throughout the city to service the sanitary sewer collection system, lift stations, miss digs, sampling and repairs and complete associated maintenance and monitoring activities.

Project Impact/Benefit: Updated equipment and increased reliability.

Operating Fund Impact: Reduces maintenance costs. Replaced vehicle will be auctioned to offset purchase price.

Estimated Cost: \$ 55,000.00

Funding Source for this project: IRUA Fund



City of Ionia Capital Improvement Project

Fiscal Year: 26-27 **Project Title:** Main Roof Replacement

Department: Theatre

Project Description: Replace main roof over house one. (large theatre area)
This is a rubber membrane roof last replaced in the late 80's.
The proposed replacement roof will be a rubber membrane material and is expected to last 25 years.
This roof is approximately 14,000 square feet.

Project Impact/Benefit: Reduced maintenance cost, and a 20 year warranty will be secured on the new roof

Operating Fund Impact: Negligible

Estimated Cost: \$ 105,000.00

Funding Source for this project: Fundraising/grant \$20,000
Donations \$10,000
Operating Fund \$75,000



City of Ionia Capital Improvement Project

Fiscal Year: 26-27

Project Title: Apple Tree Drive Resurfacing

Department: Public Works

Project Description: Street mill and fill for the current road surface while extending the sanitary sewer approximately 275 feet. The project would also complete the Cul-De-Sac at the east end of the roadway.

Project Impact/Benefit: Improve the overall road surface to enhance driving conditions and reduce auto repairs related to road surface defects.

Operating Fund Impact: Reduced maintenance and repair costs are expected following new surfacing.

Estimated Cost: \$ 1,550,000.00

Funding Source for this project: LDFA Fund
Internal loan from the General Fund is planned, per the LDFA Development and TIF plan.



City of Ionia Capital Improvement Project

Fiscal Year: 26-27

Project Title: M-66 Riverside Underground Infrastructure

Department: Street Improvements

Project Description: Undertake the upgrade of underground utilities, on South State Road (M-66) at the intersection of Riverside Drive. The current infrastructure is in South State Road and is being moved to the western right of way for future needs.

Project Impact/Benefit: Reconstruction will result in upgraded underground infrastructure (watermain and sanitary sewer) and extend the life and availability of the water distribution and sanitary sewer collection systems.

Operating Fund Impact: Upgraded infrastructure will reduce the maintenance burden on the City's Water and Sewer Funds.

Estimated Cost: \$ 225,000.00

Funding Source for this project: Water Fund - 112,500.00
Sewer Fund - 112,500.00



City of Ionia Capital Improvement Project

Fiscal Year: 26-27

Project Title: Street Projects 26-27

Department: Public Works

Project Description: Street mill and fill for the following streets:

Major Street Fund

- E. Main St. (Stevenson Place to East City Limit) .450 Miles

Local Street Fund

- Stevenson Place (East Main St. to End) .089 Miles

Project Impact/Benefit: Improve the overall road surface to enhance driving conditions and reduce auto repairs related to road surface defects.

Operating Fund Impact: Reduced maintenance and repair costs are expected following new surfacing.

Estimated Cost: \$ 341,000.00

Funding Source for this project: Major Street Fund \$284,500
Local Street Fund \$56,500



City of Ionia Capital Improvement Project

Fiscal Year: 26-27 **Project Title:** Farm Market Pavilion roof replacement

Department: DDA

Project Description: Farm Market Pavilion located within the Adams Street city parking lot requires a full roof replacement. Condition of plywood sheeting not known at this time. Rather than shingle replacement, a metal roof and trim may increase longevity of project. All wood trim is also in need of painting.

Project Impact/Benefit: Project would prevent further deterioration of building.

Operating Fund Impact: \$25,000,00

Estimated Cost: \$ 25,000.00

Funding Source for this project: General Fund



City of Ionia Capital Improvement Project

Fiscal Year: 26-27 **Project Title:** Office Equipment/Technology Upgrade

Department: Dial-A-Ride

Project Description: Replace large monitor for AVL system, plus backup server.
\$2,000 - monitor
\$8,000 - backup server

Project Impact/Benefit: Update technology equipment to keep pace with changes required for efficient operations.

Operating Fund Impact: Negligible operating budget impact.

Estimated Cost: \$ 10,000.00

Funding Source for this project: \$8,000 Federal Capital Grant
\$2,000 State Capital Grant



City of Ionia Capital Improvement Project

Fiscal Year: 26-27 **Project Title:** Parking Lot Repave

Department: Dial-A-Ride

Project Description: Routine facility improvements including asphalt repaving of the parking lot and garage drive area. Approximately 5,000 sq ft. The parking lot is original to the building (1980). The asphalt has been cracked sealed multiple times, recommend repaving.

Project Impact/Benefit: Maintains facility appearance and functionality.

Operating Fund Impact: Reduced asphalt and maintenance expense (sealing and crack filling).

Estimated Cost: \$ 50,000.00

Funding Source for this project: \$40,000 Federal Capital Grant
\$10,000 State Capital Grant



City of Ionia Capital Improvement Project

Fiscal Year: 26-27

Project Title: Vehicle Replacement - DART 2, 4, & 6

Department: Dial-A-Ride

Project Description: Routine replacement of buses DART 2, DART 4, and DART 6 that have met their useful life. The vehicles are on a 7 year/100,000 mile replacement cycle.

Project Impact/Benefit: Routine replacement based on the Federal/State Replacement Cycle ensures the safety of the vehicles and keeps maintenance costs as low as possible.

Operating Fund Impact: Reduced mechanical/maintenance expense.

Estimated Cost: \$ 517,500.00

Funding Source for this project: \$414,000 Federal Capital Grant
\$103,500 State Capital Grant



City of Ionia Capital Improvement Project

Fiscal Year: 26-27

Project Title: Information Technology Replacements 26-27

Department: Information Technology

Project Description:

- Office Computer Replacement Public Safety (6)
- Patrol Vehicle Laptops/Tablets (1)
- In Car Camera (1)

Project Impact/Benefit:

Maintain equipment on a good replacement cycle to assure optimum performance for technology. Computers and laptops are replaced every 5 years. In car cameras are replaced every 10 years.

Operating Fund Impact:

Reduced maintenance and potential downtime are expected following new purchase.

Estimated Cost:

\$ 20,000.00

Funding Source for this project: General Fund \$20,000



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City of Ionia Capital Improvement Project

Fiscal Year: 27-28 **Project Title:** Windows

Department: City Hall - Building & Grounds

Project Description: It is necessary to upgrade windows throughout City Hall to maintain efficiency. While previously replaced, some of the windows do not fit properly and gaps produce drafts and increase energy consumption.

City Hall has 36 large windows to replace along with other smaller ones.

Project Impact/Benefit: Increased reliability and efficiency.

Operating Fund Impact: Reduces maintenance and utility costs

Estimated Cost: \$ 85,000.00

Funding Source for this project: General Fund



City of Ionia Capital Improvement Project

Fiscal Year: 27/28 **Project Title:** 1998 Lincoln Ranger Generator/ Welder (ST-37)

Department: Central Garage

Project Description: Replacing the welder/ generator that is essential for running power tools and welding out in the street. Current generator would be approximately 30 years old.
Approximate Hours: 1000

Project Impact/Benefit: Ensure equipment in good repair, avoid expensive maintenance costs associated with equipment retained beyond its useful life.

Operating Fund Impact: New equipment typically reduces operating maintenance expenses by \$1000 per year. Selling of old equipment will offset the expenditure in the Central Garage Fund.

Estimated Cost: \$ 12,000.00

Funding Source for this project: Central Garage



City of Ionia Capital Improvement Project

Fiscal Year: 27-28

Project Title: Patrol Vehicle Replacements

Department: Public Safety

Project Description:

Purchase two new Patrol Vehicles (Chevrolet Tahoe) and equipment changeover costs.

Chevrolet Tahoe - \$60,000 x 2 = \$120,000

Equipment Changeover - \$7,500 x 2 = \$15,000

Project Impact/Benefit:

Purchasing new vehicles allows officers to operate safe and dependable vehicles while performing Police, Fire, and Emergency Medical Responder duties. The vehicles are cycled through front line use, then moved to secondary use and / or specialty unit use (SRO, Code Enforcement, Township). Vehicles are usually sold at auction at the five year mark.

Operating Fund Impact:

By replacing older vehicles with newer vehicles we are less likely to have costly repairs, and the newer vehicles are coming with 100,000 mile warranties on drivetrains, which is where the breakdowns typically happen when they do occur.

Estimated Cost:

\$ 135,000.00

Funding Source for this project: General Fund



City of Ionia Capital Improvement Project

Fiscal Year:	27-28	Project Title:	Replace Self Contained Breathing Apparatus (SCBA)
Department:	Public Safety		
Project Description:	Replace 30 Scott Air Pack SCBAs and 60 Scott Air Bottles. This is a large expense, obtaining the money through a grant is most desirable funding stream as the current Air Packs and Bottles were. All Packs and Bottles are on the same timeline, as they were purchased with a Grant in 2013 for \$130,000.00		
Project Impact/Benefit:	SCBA Bottles have to be replaced every 15 years, the Air Packs themselves are not mandated to be replaced but typically they are near end of useful life during the same time period.		
Operating Fund Impact:	Negligible		
Estimated Cost:	\$ 285,000.00		
Funding Source for this project:	General Fund or Assistance to Firefighter Grant		



City of Ionia Capital Improvement Project

Fiscal Year: 27-28 **Project Title:** Structural Firefighting Turnout Gear Replacement

Department: Public Safety

Project Description: Replace structural firefighting turnout gear at 10 years of service, per NFPA Standards (2 sets). $\$3,500 \times 2 = \$7,000$

Project Impact/Benefit: Keeps personnel safe in firefighting duties and City in compliance with NFPA Standards

Operating Fund Impact: Negligible

Estimated Cost: \$ 7,000.00

Funding Source for this project: General Fund



City of Ionia Capital Improvement Project

Fiscal Year: 27-28

Project Title: Balice Park Improvements

Department: Recreation

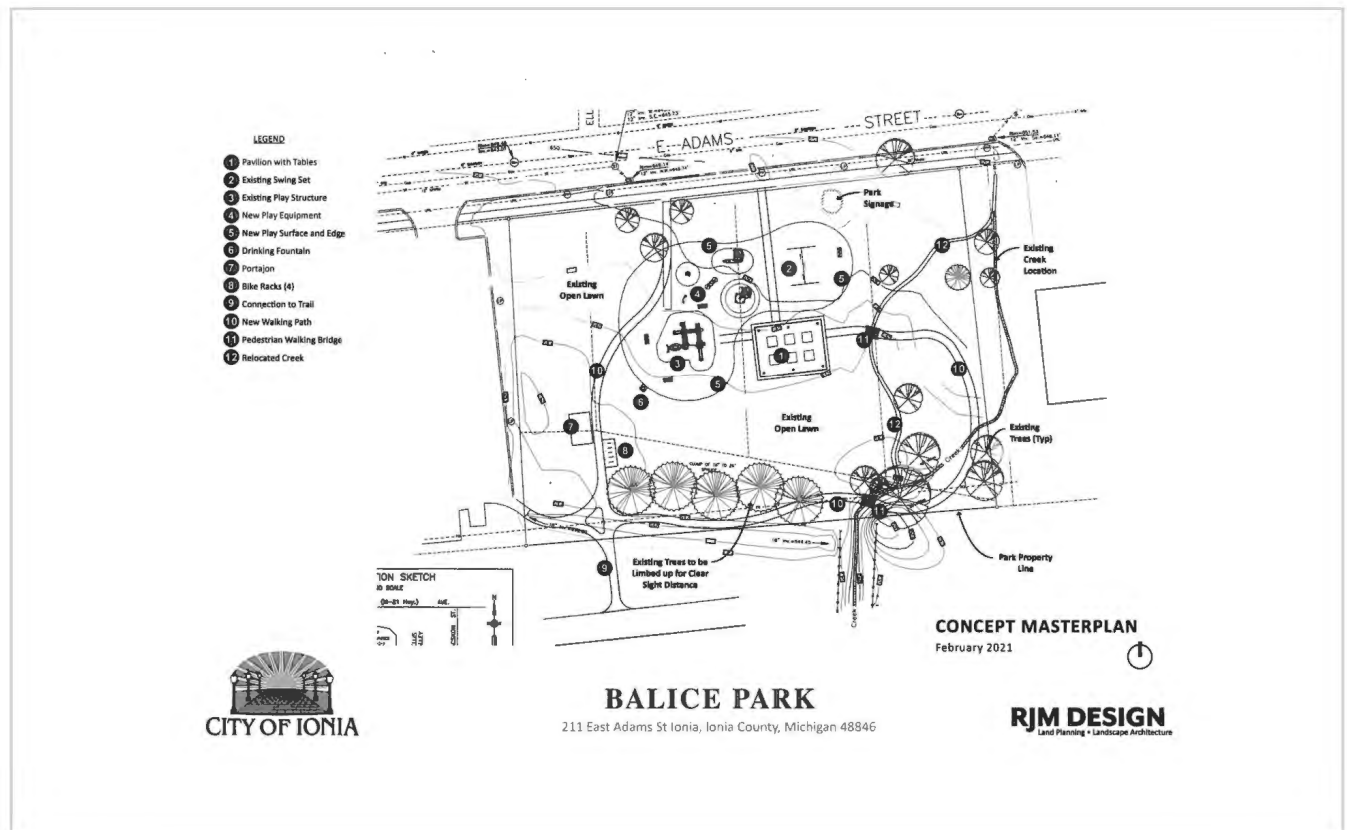
Project Description: Improvements to Balice Park, including a picnic pavilion with tables, installing edging and safety surfacing around the exsisting playground equipment, adding new play equipment, creating connection to Fred Meijer Trail, adding drinking fountain, bike racks, relocating creek with walking bridge.

Project Impact/Benefit: Park upgrades will be more user friendly and safe and better serve the community with connection to Fred Meijer Trail, and other amenities.

Operating Fund Impact: The age of current facilities and amenities will need constant maintenance and repair.

Estimated Cost: \$ 400,000.00

Funding Source for this project: Grant - \$200,000
City match (Parks Facilities Improvement Fund) - \$200,000



City of Ionia Capital Improvement Project

Fiscal Year: 27-28 **Project Title:** Fred Thwaites Pedestrian Bridge - Phase 1

Department: Parks and Recreation

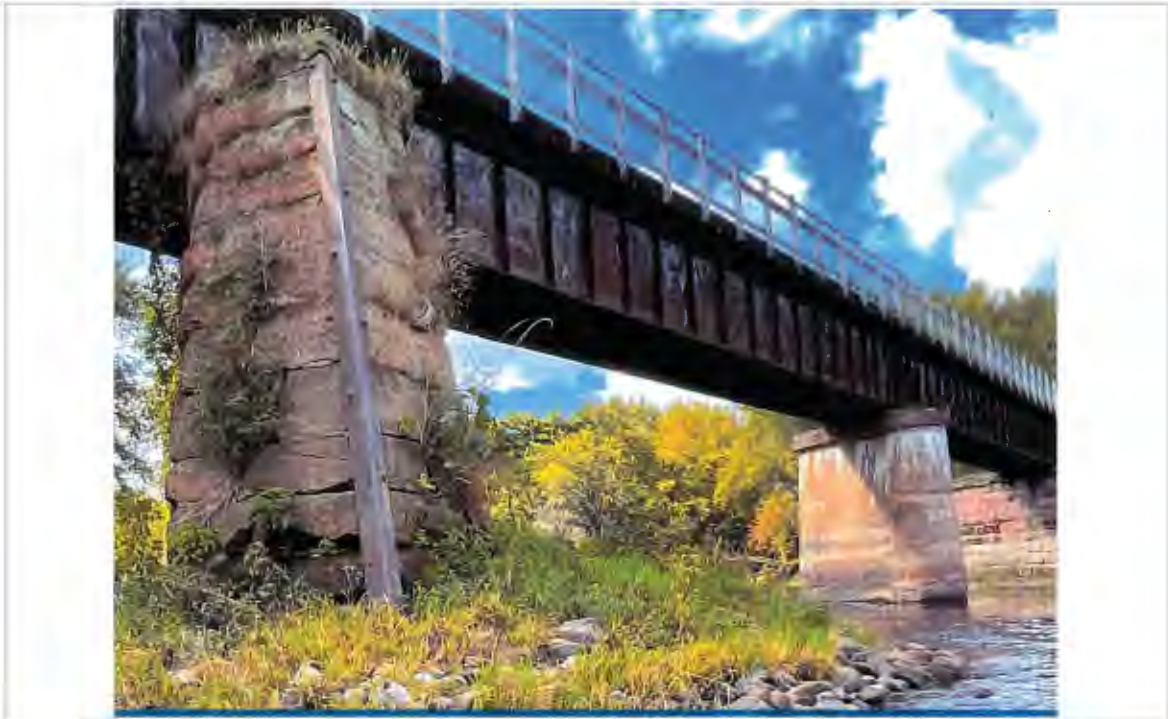
Project Description: The Fred Thwaites Pedestrian Bridge has been in place for decades with little structural maintenance during that time. A 2023 inspection of the bridge by Fishbeck Engineering identified multiple improvements necessary to maintain the structural integrity of the bridge. The two highest priority projects include implementing scour countermeasures and bearing seat replacements.

Project Impact/Benefit: Scour Countermeasures will offset the scouring/erosion at the footings of the bridge located in the Grand River channel. Bearing seat replacements will ensure the safe connection between the footings and the bridge superstructure. Both projects should be done at the same time, ideally, to create efficiencies/economies of scale with the required EGLE permitting and any protected species (mussels) surveys that must be conducted.

Operating Fund Impact: Negligible.

Estimated Cost: \$ 618,340.00

Funding Source for this project: MNRTF or similar grant - \$400,000; General Fund - \$218,340



City of Ionia Capital Improvement Project

Fiscal Year: 27-28

Project Title: Clean/Rehabilitate Wells

Department: Department of Public Utilities

Project Description:

It is necessary to clean and rehabilitate wells to assure optimum performance. Wells should be cleaned and rehabilitated approximately every five years. The city plans to clean/rehabilitate two wells a year. Each well is inspected annually by the contractor to determine which well should be cleaned.

Project Impact/Benefit:

Increased reliability and decreased chances for downtime or well failure.

Operating Fund Impact:

Reduced likelihood of expensive, unplanned well repairs.

Estimated Cost:

\$ 150,000.00

Funding Source for this project: Water Fund



City of Ionia Capital Improvement Project

Fiscal Year: 27-28 **Project Title:** Repaint Exterior of 1 Million Gallon Tank

Department: Department of Public Utilities

Project Description: Repaint exterior of 1 million gallon tank.
Process includes power washing tank exterior, repairing any deficiencies in surface materials, caulking roof lap seams, foundation crack repair, replacing roof venting and overflow pipe flap gates, then repainting the tank.

Project Impact/Benefit: Increase longevity of storage tank and enhances appearance.

Operating Fund Impact: Negligible

Estimated Cost: \$ 200,000.00

Funding Source for this project: Water Fund



City of Ionia Capital Improvement Project

Fiscal Year: 27-28 **Project Title:** Boiler Replacement

Department: Ionia Regional Utilities Authority

Project Description: Replace (2) 1991 Boilers

There are three boilers that heat the anaerobic digester and the treatment plant.

Parts are no longer available to maintain the 1991 boilers.

Project Impact/Benefit: Updated equipment and increased reliability and efficiency.

Operating Fund Impact: Reduced maintenance costs by \$2,000 per year.

Estimated Cost: \$ 200,000.00

Funding Source for this project: IRUA Fund
Potential rebate due to energy efficiency



City of Ionia Capital Improvement Project

Fiscal Year: 27-28

Project Title: Repaint Exterior of Oxidation Towers

Department: Ionia Regional Utilities Authority

Project Description: Repaint the exterior of both the West and East Oxidation Towers. Process includes power washing tower exterior, repairing deficiencies in surface materials, and then repainting each tower.

Project Impact/Benefit: Increased longevity of exterior surface and enhanced appearance.

Operating Fund Impact: Reduced the likelihood of unplanned, expensive repairs.

Estimated Cost: \$ 75,000.00

Funding Source for this project: IRUA Fund



City of Ionia Capital Improvement Project

Fiscal Year:	27-28	Project Title:	Movie projection equipment replacement
Department:	Theatre		
Project Description:	Upgrade to 4K digital projectors, processors and associated audio improvements as needed. Current equipment was installed in 2012 and does not meet today's entertainment requirements and customer expectations.		
Project Impact/Benefit:	Improved audio and video quality of movie projection.		
Operating Fund Impact:	Reduced maintenance expense; purchase extended warranties to extend savings		
Estimated Cost:	\$ 140,000.00		
Funding Source for this project:	Fundraising/grant \$40,000 Operating Fund \$100,000		



City of Ionia Capital Improvement Project

Fiscal Year: 27-28

Project Title: Jackson Street Reconstruction

Department: Public Works

Project Description: Undertake complete reconstruction of street surface and all underground utilities, plus curb and gutter and sidewalk replacement as needed on South Jackson Street from Lincoln Avenue (M-21) to Webber Street. The current infrastructure is reaching the end of its useful life. Total reconstruction distance is 0.560 miles.

Project Impact/Benefit: Reconstruction will result in all new underground infrastructure (watermain, sanitary sewer, storm sewer), street surface and ancillary infrastructure (curb, gutter and sidewalks) to improve vehicular/pedestrian travel and extend the life of the water distribution and stormwater/sanitary sewer collection systems.

Operating Fund Impact: New infrastructure will reduce the maintenance burden on the City's Major Street Fund, plus Water and Sewer Funds.

Estimated Cost: \$ 4,000,000.00

Funding Source for this project: Water Fund - \$ 2,840,000
Sewer Fund - \$ 1,160,000
Possible grant that would reduce some expense to the utility funds. If grant funds are not awarded the project will be funded by SRF loan and the repaired out of the respected utility funds



City of Ionia Capital Improvement Project

Fiscal Year: 27-28

Project Title: Jefferson Street Reconstruction

Department: Public Works

Project Description: Undertake complete reconstruction of street surface and all underground utilities, plus curb and gutter and sidewalk replacement as needed on South Jefferson Street from Lincoln Avenue (M-21) to end. The current infrastructure is reaching the end of its useful life. Total reconstruction distance is 0.499 miles.

Project Impact/Benefit: Reconstruction will result in all new underground infrastructure (watermain, sanitary sewer, storm sewer), street surface and ancillary infrastructure (curb, gutter and sidewalks) to improve vehicular/pedestrian travel and extend the life of the water distribution and stormwater/sanitary sewer collection systems.

Operating Fund Impact: New infrastructure will reduce the maintenance burden on the City's Local Street Fund, plus Water and Sewer Funds.

Estimated Cost: \$ 4,000,000.00

Funding Source for this project: Water Fund - \$ 2,840,000
Sewer Fund - \$ 1,160,000
Possible grant that would reduce some expense to the utility funds. If grant funds are not awarded the project will be funded by SRF loan and the repaired out of the respected utility funds



City of Ionia Capital Improvement Project

Fiscal Year: 27-28

Project Title: W. Main Street - Full Depth Pavement Removal

Department: Public Works

Project Description: Undertake full depth pavement removal with spot sub-grade repairs on W. Main Street from Dexter Street (M-66) to west City limit. The current road surface is reaching the end of its useful life and showing signs of significant deterioration. Sidewalk ramps will also be reconstructed to the current ADA standard. Total project distance is 0.562 miles.

Project Impact/Benefit: Full depth pavement removal with spot sub-grade repairs is expected to last 20-25 years and will improve vehicular travel. New ADA sidewalk ramps will improve community accessibility.

Operating Fund Impact: New infrastructure will reduce the maintenance burden on the City's Major Street Fund and decrease wear and tear on City plow trucks and other maintenance vehicles.

Estimated Cost: \$ 625,000.00

Funding Source for this project: Major Street Fund - \$625,000



City of Ionia Capital Improvement Project

Fiscal Year:	27 - 28	Project Title:	Adams Street parking lot resurfacing
Department:	DDA		
Project Description:	Parking lot re-surfacing is routine maintenance to prevent surface from further deterioration. Once re-surface is complete, the lot will require striping.		
Project Impact/Benefit:	Re-surfacing will prevent asphalt from further deterioration and provide a solid smooth surface for vehicle and foot traffic. This lot is heavily utilized by businesses, patrons, and residents.		
Operating Fund Impact:	\$100,000.00		
Estimated Cost:	\$ 100,000.00		
Funding Source for this project:	General Fund.		



City of Ionia Capital Improvement Project

Fiscal Year: 27-28 **Project Title:** Garage - interior walls upgrade

Department: Dial-A-Ride

Project Description: Seal and repaint the garage walls.
Approximately 1,884 sq ft of wall space.

Project Impact/Benefit: Seal and repaint the garage walls to help to maintain appearance of the building. This project will also eliminate accumulated exhaust grime, which can break down wall materials.

Operating Fund Impact: Negligible

Estimated Cost: \$ 100,000.00

Funding Source for this project: \$80,000 Federal Capital Grant
\$20,000 State Capital Grant



City of Ionia Capital Improvement Project

Fiscal Year: 27-28

Project Title: Office Equipment - Phone System

Department: Dial-A-Ride

Project Description: Update ShoreTel Phone System.

Project Impact/Benefit: Update ShoreTel phone system that has met its useful life.

Operating Fund Impact: Negligible operating budget impact.

Estimated Cost: \$ 10,000.00

Funding Source for this project: \$8,000 Federal Capital Grant
\$2,000 State Capital Grant



City of Ionia Capital Improvement Project

Fiscal Year: 27-28

Project Title: Information Technology Replacements 27-28

Department: Information Technology

Project Description:

- Office Computer Replacement at DPU (2)
- Copiers (2)
 - *City Hall(1) *Public Safety (1)
- In Car Camera (2)

Project Impact/Benefit: Maintain equipment on a good replacement cycle to assure optimum performance for technology. Computers are replaced every 5 years. In car cameras are replaced every 10 years. Copiers are replaced every 7 years.

Operating Fund Impact: Reduced maintenance and potential downtime are expected following new purchase.

Estimated Cost: \$ 42,000.00

Funding Source for this project: General Fund \$32,000
DPU \$5,000
Parks and Recreation \$5,000



Fiscal Year 2028-2029 Projects by Department		
Department	Project Title	Cost
City Hall	Insulate Attic	\$ 40,000
Central Garage	2015 Freightliner 114SD Catch Basin Truck - ST11	625,000
Public Safety	Patrol Vehicle Replacements	69,000
Public Safety	Structural Firefighting Turnout Gear Replacement	17,500
Public Safety	Administrative Vehicle	35,000
Parks & Recreation	Steele Street Park - Phase 2	800,000
DPU - Water	Clean/Rehabilitate Wells	160,000
DPU - Water	Replace Larger Water Meters	35,000
IRUA	South Ionia Lift Station Pump Replacement	160,000
IRUA	Boiler Replacement	100,000
IRUA	Pickup Truck Replacement	60,000
IRUA	Grit Blower Replacement	50,000
Theatre	Theatre Restrooms Upgrades	58,000
Street Improvements	Adams Street Reconstruction 0.691 Miles	4,100,000
Street Improvements	Depot, Hudson, Kidd & Steele (Washington to Adams) 0.4350 Miles	310,000
DDA	Downtown Holiday decoration replacement	35,000
Dial-A-Ride	Vehicle Replacement	168,500
Dial-A-Ride	Bus Wash Equipment	30,000
Dial-A-Ride	Network Printer Replacement	7,000
Information Technology	Patrol Vehicle Laptops/Tablets	5,000
Information Technology	Office Computer Replacement - Theatre	1,500
Information Technology	Field Laptop for GIS	4,000
Information Technology	Office Computer Replacement - DPU	1,500
Grand Total		\$ 6,872,000
Fiscal Year 2028-2029 Projects by Funding Source		
	General Fund	\$ 208,500
	Local Street	310,000
	Park and Recreation Fund	400,000
	Water Fund	2,245,000
	Sewer Fund	2,050,000
	IRUA Fund	370,000
	Central Garage Fund	625,000
	Theatre Fund	58,000
	Grants	605,500
Grand Total		\$ 6,872,000

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City of Ionia Capital Improvement Project

Fiscal Year: 28-29 **Project Title:** Insulate Attic

Department: City Hall - Building & Grounds

Project Description: Insulate attic to provide better energy savings, also properly close off and vent eaves to keep out the birds.

Project Impact/Benefit: Increase efficiency within City Hall

Operating Fund Impact: Reduce utility bills

Estimated Cost: \$ 40,000.00

Funding Source for this project: General Fund



City of Ionia Capital Improvement Project

Fiscal Year: 28-29

Project Title: 2015 Freightliner 114SD Catch Basin Truck - ST11

Department: Central Garage

Project Description:

Replace essential equipment necessary to clean & maintain sewer infrastructure throughout the city. Current truck would be approximately 13 years old.
Approximate Mileage: 12,000

Project Impact/Benefit:

Ensure equipment in good repair, avoid expensive maintenance costs associated with equipment retained beyond its useful life.

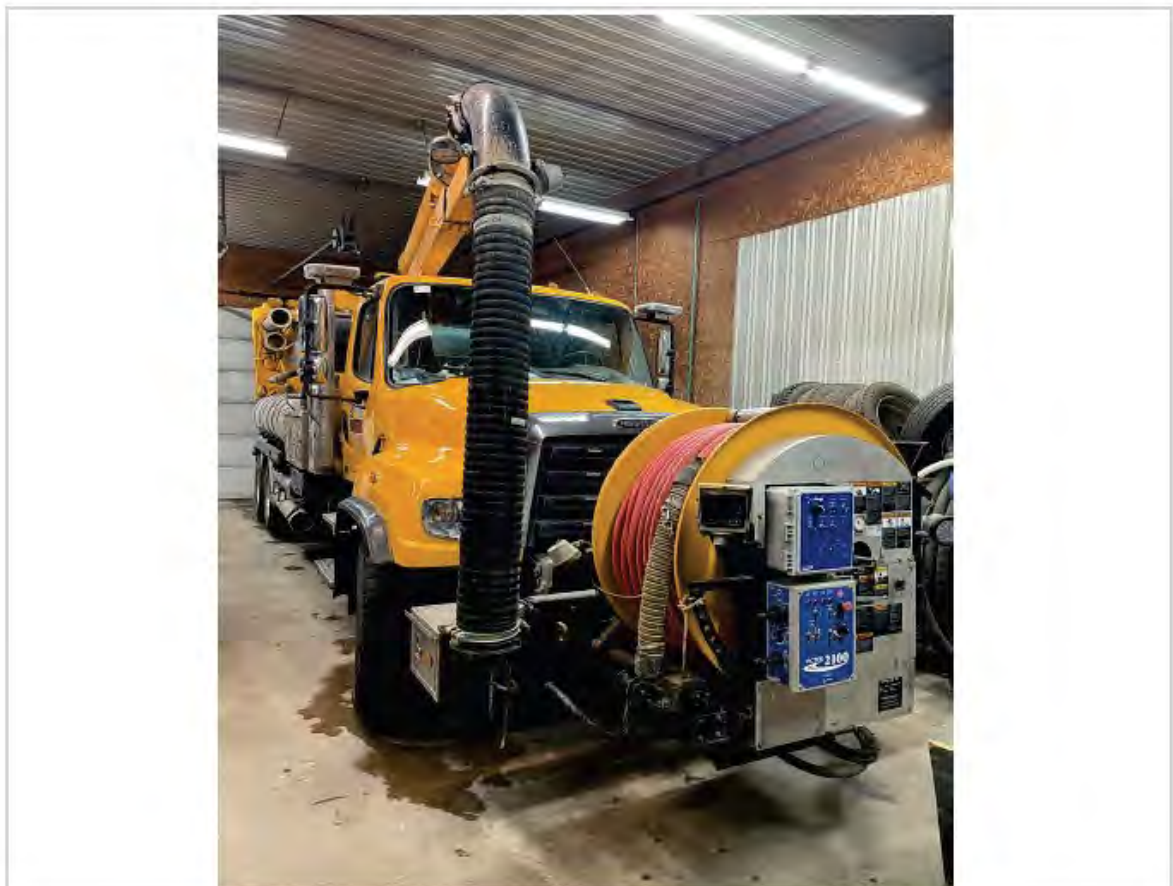
Operating Fund Impact:

New equipment typically reduces operating maintenance expenses by \$1,000 per year. Selling of old equipment will offset the expenditure in the Central Garage Fund.

Estimated Cost:

\$ 625,000.00

Funding Source for this project: Central Garage



City of Ionia Capital Improvement Project

Fiscal Year: 28-29 **Project Title:** Administrative Vehicle

Department: Public Safety

Project Description: Purchase one new administrative vehicle for use by the Director. This purchase will likely be a civilian package Ford Explorer or Chevrolet Tahoe. Director is expected to report at all times to significant emergency events and vehicle is required for this purpose.

Project Impact/Benefit: The current admin vehicle is a 2022 Ford Explorer XLT. Upon purchasing a new vehicle, the current vehicle will be transitioned to use by the Detective. The current Detective vehicle, a 2017 Ford Taurus, would then be transitioned to a training vehicle. The current training vehicle is a 2011 Ford Taurus and would be sold at auction.

Operating Fund Impact: By replacing older vehicles with newer vehicles, we are less likely to have costly repairs. With an older vehicle, costly mechanical issues are likely to arise, which could significantly impact the vehicle repair and maintenance budget for Public Safety.

Estimated Cost: \$ 35,000.00

Funding Source for this project: General Fund



City of Ionia Capital Improvement Project

Fiscal Year: 28-29

Project Title: Patrol Vehicle Replacement

Department: Public Safety

Project Description:

Purchase one new Patrol Vehicle (Chevrolet Tahoe) and equipment changeover costs.

Chevrolet Tahoe - \$61,000

Equipment Changeover - \$8,000

Project Impact/Benefit:

Purchasing new vehicles allows officers to operate safe and dependable vehicles while performing Police, Fire, and Emergency Medical Responder duties. The vehicles are cycled through front line use, then moved to secondary use and / or specialty unit use (SRO, Code Enforcement, Township). Vehicles are usually sold at auction at the five year mark.

Operating Fund Impact:

By replacing older vehicles with newer vehicles we are less likely to have costly repairs, and the newer vehicles are coming with 100,000 mile warranties on drivetrains, which is where the breakdowns typically happen when they do occur.

Estimated Cost:

\$ 69,000.00

Funding Source for this project: General Fund



City of Ionia Capital Improvement Project

Fiscal Year:	28-29	Project Title:	Structural Firefighting Turnout Gear Replacement
Department:	Public Safety		
Project Description:	Replace structural firefighting turnout gear at 10 years of service, per NFPA Standards (5 sets). $\$3,500 \times 5 = \$17,500$		
Project Impact/Benefit:	Keeps personnel safe in firefighting duties and City in compliance with NFPA Standards		
Operating Fund Impact:	Negligible		
Estimated Cost:	\$ 17,500.00		
Funding Source for this project:	General Fund		



City of Ionia Capital Improvement Project

Fiscal Year: 28-29

Project Title: Steele Street Park Phase 2

Department: Recreation

Project Description: Steele Street Park will be located on the 7.8 acre former K-Mart shopping center site, which is currently vacant. It will serve as a multi-purpose sports complex that includes softball and t-ball fields, pickleball courts, beach volleyball court, a playground, restroom/storage/concessions building and a parking lot. Phase II will finish portions of the park not accomplished in Phase I

Project Impact/Benefit: Steele Street Park will provide recreational facilities currently unavailable with in the City of Ionia, consistent with the city's park and recreation plan.

Operating Fund Impact:

Total - \$49,700	Building Maint. - \$5,000
Water - \$7,000	Field Preparation - \$5,000
Electric - \$2,700	
Mowing/ Parking Lot Maint. - \$20,000	
Concessions Operations - \$10,000	

Estimated Cost: \$ 800,000.00

Funding Source for this project: Trust Fund DNR Grant 400,000
City Match 400,000



City of Ionia Capital Improvement Project

Fiscal Year: 28-29

Project Title: Clean/Rehabilitate Wells

Department: Department of Public Utilities

Project Description: It is necessary to clean and rehabilitate wells to assure optimum performance. Wells should be cleaned and rehabilitated approximately every five years. The city plans to clean/rehabilitate two wells a year. Each well is inspected annually by the contractor to determine which well should be cleaned.

Project Impact/Benefit: Increased reliability and decreased chances for downtime or well failure.

Operating Fund Impact: Reduced likelihood of expensive, unplanned well repairs.

Estimated Cost: \$ 160,000.00

Funding Source for this project: Water Fund



City of Ionia Capital Improvement Project

Fiscal Year: 28-29

Project Title: Replace 1991 Boiler

Department: WWTP

Project Description: Replace 1991 Boiler

There are three boilers that heats the anaerobic digester and the treatment plant.

Parts are no longer available

Project Impact/Benefit: Updated equipment and increased reliability and efficiency.

Operating Fund Impact: Reduces maintenance costs

Estimated Cost: \$ 100,000.00

Funding Source for this project: IRUA Fund
Potential rebate due to energy efficiency



City of Ionia Capital Improvement Project

Fiscal Year: 28-29 **Project Title:** Grit Blower Replacement

Department: Ionia Regional Utilities Authority

Project Description: Replacement of (2) aging Roots Grit Blowers that are roughly 20-25 years old. The blowers supply air to remove grit from screened wastewater in the aerated grit chamber. The air accelerates heavier particles allowing them to drop out to the bottom of the tank.

Project Impact/Benefit: Updated equipment and increased reliability and efficiency.

Operating Fund Impact: Reduced maintenance costs

Estimated Cost: \$ 50,000.00

Funding Source for this project: IRUA Fund
Potential rebate due to energy efficiency



City of Ionia Capital Improvement Project

Fiscal Year: 28-29 **Project Title:** South Ionia Lift Station Pump Replacements

Department: Ionia Regional Utilities Authority

Project Description: Replace (2) 2007 South Ionia Lift Station Pumps

These pumps have exceeded their useful life and repair parts are no longer available. They move waste water from the lift station to the WWTP for treatment.

Project Impact/Benefit: Increased system reliability

Operating Fund Impact: Reduced maintenance costs

Estimated Cost: \$ 160,000.00

Funding Source for this project: IRUA Fund



City of Ionia Capital Improvement Project

Fiscal Year: 28-29 **Project Title:** Pickup Truck Replacement

Department: Ionia Regional Utilities Authority

Project Description: Replace 2015 Pickup Truck. Pickup trucks are used by department staff to drive throughout the city to service the sanitary sewer collection system, lift stations and complete associated maintenance and monitoring activities.

Project Impact/Benefit: Replace aging pickup truck.

Operating Fund Impact: Reduced maintenance expense associated with an aged vehicle. Replaced vehicle will be auctioned to offset purchase price.

Estimated Cost: \$ 60,000.00

Funding Source for this project: IRUA



City of Ionia Capital Improvement Project

Fiscal Year: 28-29

Project Title: Theatre Restroom Upgrades

Department: Theatre

Project Description: Upgrade all fixtures with donated fixtures by Matt and Jo Ann Johnson. repaint walls, repair all stalls or repair, replace mirrors and dispensers. strip floors and reseal. Replace exterior steel door.

Project Impact/Benefit: Improved appearance, less maintenance required

Operating Fund Impact: Reduced maintenance expense

Estimated Cost: \$ 58,000.00

Funding Source for this project: Theatre Fund



City of Ionia Capital Improvement Project

Fiscal Year: 28-29

Project Title: Adams Street Reconstruction

Department: Public Works

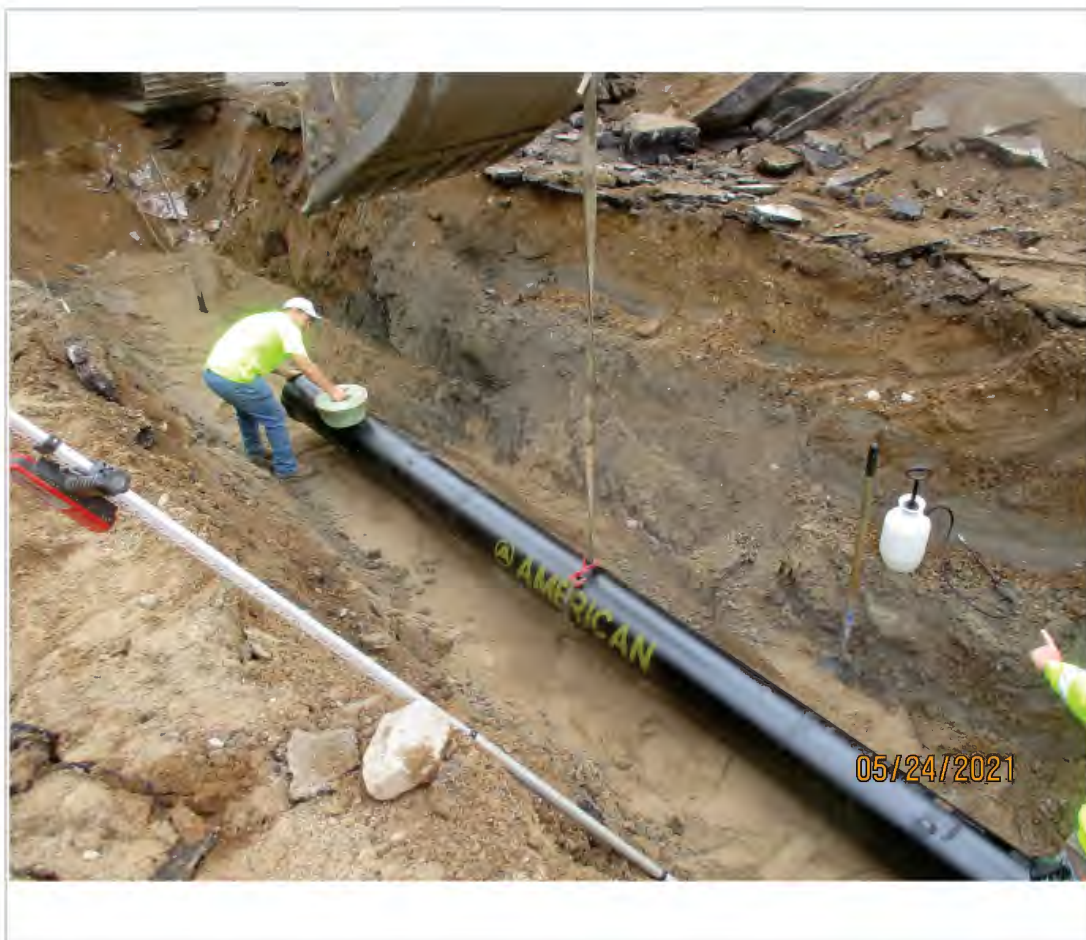
Project Description: Undertake complete reconstruction of street surface and all underground utilities, plus curb and gutter and sidewalk replacement as needed on Adams Street from Dexter Street to Jackson Street. The current infrastructure is reaching the end of its useful life. Total reconstruction distance is 0.691 miles.

Project Impact/Benefit: Reconstruction will result in all new underground infrastructure (watermain, sanitary sewer, storm sewer), street surface and ancillary infrastructure (curb, gutter and sidewalks) to improve vehicular/pedestrian travel and extend the life of the water distribution and stormwater/sanitary sewer collection systems.

Operating Fund Impact: New infrastructure will reduce the maintenance burden on the City's Major Street Fund, plus Water and Sewer Funds.

Estimated Cost: \$ 4,110,000.00

Funding Source for this project: Water Fund - \$ 2,918,100
Sewer Fund - \$ 1,191,900
Possible grant that would reduce some expense to the utility funds. If grant funds are not awarded the project will be funded by SRF loan and the repaired out of the respected utility funds



City of Ionia Capital Improvement Project

Fiscal Year: 28-29

Project Title: Street Projects 28-29

Department: Public Works

Project Description: Street mill and fill for the following streets:

Local Street Fund

- Depot, Hudson, Kidd, and Steele (Washington to Adams) 0.435 Miles

Project Impact/Benefit: Improve the overall road surface to enhance driving conditions and reduce auto repairs related to road surface defects.

Operating Fund Impact: Reduced maintenance and repair costs are expected following new surfacing.

Estimated Cost: \$ 310,000.00

Funding Source for this project: Local Street Fund \$310,000



City of Ionia Capital Improvement Project

Fiscal Year: 28-29

Project Title: Holiday Decoration Replacement

Department: DDA

Project Description: General replacement of downtown holiday decorations - garland wraps, wreaths and tree lights.

Project Impact/Benefit: Holiday decorations in the downtown business district promote the shopping season while creating a sense of place.

Operating Fund Impact: \$35,000.00

Estimated Cost: \$ 35,000.00

Funding Source for this project: General Fund



City of Ionia Capital Improvement Project

Fiscal Year: 28-29 **Project Title:** Bus Wash Equipment Replacement

Department: Dial-A-Ride

Project Description: Replace the bus wash equipment that has exceeded it's useful life.

Project Impact/Benefit: The system has needed more repairs more frequently. Newer equipment will also increase efficiency.

Operating Fund Impact: Reduced maintenance/repair expense associated with new equipment.

Estimated Cost: \$ 30,000.00

Funding Source for this project: \$24,000 Federal Capital Grant
\$6,000 State Capital Grant



City of Ionia Capital Improvement Project

Fiscal Year: 28-29 **Project Title:** Network Printer Replacement

Department: Dial-A-Ride

Project Description: Routine replacement of the Network printer that has met its useful life. Technology is on a 5 year replacement cycle. The plan is to purchase with standard equipment warranty.

Project Impact/Benefit: Routine replacement based on the Federal/State Replacement Cycle ensures technology is kept up to date, efficient, and cost effective.

Operating Fund Impact: Reduced maintenance/repair expense associated with new equipment.

Estimated Cost: \$ 7,000.00

Funding Source for this project: \$5,600 Federal Capital Grant
\$1,400 State Capital Grant



City of Ionia Capital Improvement Project

Fiscal Year: 28-29

Project Title: Vehicle Replacement - DART 15

Department: Dial-A-Ride

Project Description: Routine replacement of ETransit DART 15 that has met its useful life. The vehicles are on a 7 year/100,000 mile replacement cycle.

Project Impact/Benefit: Routine replacement based on the Federal/State Replacement Cycle ensures the safety of the vehicles and keeps maintenance costs as low as possible.

Operating Fund Impact: Reduced mechanical/maintenance expense.

Estimated Cost: \$ 168,500.00

Funding Source for this project: \$134,800 Federal Capital Grant
\$33,700 State Capital Grant



City of Ionia Capital Improvement Project

Fiscal Year: 28-29

Project Title: Information Technology Replacements 28-29

Department: Information Technology

Project Description:

- Patrol Vehicle Laptops/Tablets (1)
- Office Computer Replacement (2)
 - *DPU (1) *Theatre (1)
- Field Laptop for GIS (1)

Project Impact/Benefit: Maintain equipment on a good replacement cycle to assure optimum performance for technology. Computers, laptops and servers are replaced every 5 years.

Operating Fund Impact: Reduced maintenance and potential downtime are expected following new purchase.

Estimated Cost: \$ 12,000.00

Funding Source for this project: General Fund \$5,000
DPU \$5,500
Theatre \$1,500



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City of Ionia Capital Improvement Project

Fiscal Year: 29-30

Project Title: Electrical/Lighting Upgrades

Department: City Hall - Building & Grounds

Project Description: It is necessary to upgrade electrical/lighting throughout City Hall on a regular schedule to maintain operational equipment. New fixtures will utilize LED where possible to reduce energy consumption.

Project Impact/Benefit: Increased reliability and efficiency.

Operating Fund Impact: Reduces maintenance costs and utility bills.

Estimated Cost: \$ 85,000.00

Funding Source for this project: General Fund



City of Ionia Capital Improvement Project

Fiscal Year: 29-30

Project Title: 2015 Front end Loader Cat 924K - ST-12

Department: Central Garage

Project Description:

Replacing the front end loader that is essential for excavation and loading salt trucks. Current truck would be approximately 15 years old
Approximate Hours: 3500

Project Impact/Benefit:

Ensure equipment in good repair, avoid expensive maintenance cost associated with equipment retained beyond its useful life.

Operating Fund Impact:

New equipment typically reduces operating maintenance expenses by \$1000 per year. Selling of old equipment will offset the expenditure in the central garage

Estimated Cost:

\$ 225,000.00

Funding Source for this project: Central Garage



City of Ionia Capital Improvement Project

Fiscal Year: 29-30

Project Title: Patrol Vehicle Replacement

Department: Public Safety

Project Description:

Purchase one new Patrol Vehicles (Chevrolet Tahoe) and equipment changeover costs.

Chevrolet Tahoe - \$62,000

Equipment Changeover - \$8,000

Project Impact/Benefit:

Purchasing new vehicles allows officers to operate safe and dependable vehicles while performing Police, Fire, and Emergency Medical Responder duties. The vehicles are cycled through front line use, then moved to secondary use and / or specialty unit use (SRO, Code Enforcement, Township). Vehicles are usually sold at auction at the five year mark.

Operating Fund Impact:

By replacing older vehicles with newer vehicles we are less likely to have costly repairs, and the newer vehicles are coming with 100,000 mile warranties on drivetrains, which is where the breakdowns typically happen when they do occur.

Estimated Cost:

\$ 70,000.00

Funding Source for this project: General Fund



City of Ionia Capital Improvement Project

Fiscal Year: 29-30 **Project Title:** Structural Firefighting Turnout Gear Replacement

Department: Public Safety

Project Description: Replace structural firefighting turnout gear at 10 years of service, per NFPA Standards (4 sets). $\$3,750 \times 4 = \$15,000$

Project Impact/Benefit: Keeps personnel safe in firefighting duties and City in compliance with NFPA Standards

Operating Fund Impact: Negligible

Estimated Cost: \$ 15,000.00

Funding Source for this project: General Fund



City of Ionia Capital Improvement Project

Fiscal Year: 29-30

Project Title: McCann Park Improvements

Department: Recreation

Project Description: Improvements to McCann Park will include installing edging and safety surfacing around the playground equipment, adding new play equipment, and ADA accessible pathways. Cost will be estimated until architects and consultants produce a concept and related estimate.

Project Impact/Benefit: McCann Park is showing its age and is in need of significant upgrade to remain functional and safe.

Operating Fund Impact: No additional operating costs are anticipated due to reduced maintenance of aged equipment.

Estimated Cost: \$ 400,000.00

Funding Source for this project: MNRTF Grant - \$200,000
City match (Parks Facilities Improvement Fund) - \$200,000



City of Ionia Capital Improvement Project

Fiscal Year: 29-30

Project Title: Skate Park Improvements

Department: Recreation

Project Description: Updating and renovation of the skate park. Evaluation and analysis of what type of renovations should be made has to get be completed. Cost will depend on the evaluation and estimates from architects and consultants.

Project Impact/Benefit: Updating the current skate park area will serve individuals with interests is skateboarding. This will result in an area that is fun and current with skateboarders and discourage use of other areas of the city that are inappropriate.

Operating Fund Impact: Minimal change with current operating fund

Estimated Cost: \$ 500,000.00

Funding Source for this project: General Fund - \$250,000
DNR Grant - \$225,000
Possible Sponsor Donations - \$25,000



City of Ionia Capital Improvement Project

Fiscal Year: 29-30

Project Title: Clean/Rehabilitate Wells

Department: Department of Public Utilities

Project Description:

It is necessary to clean and rehabilitate wells to assure optimum performance. Wells should be cleaned and rehabilitated approximately every five years. The city plans to clean/rehabilitate two wells a year. Each well is inspected annually by the contractor to determine which well should be cleaned.

Project Impact/Benefit:

Increased reliability and decreased chances for downtime or well failure.

Operating Fund Impact:

Reduced likelihood of expensive, unplanned well repairs.

Estimated Cost:

\$ 170,000.00

Funding Source for this project: Water Fund



City of Ionia Capital Improvement Project

Fiscal Year: 29-30

Project Title: Replace Standby Generator at Wells 12A/13A

Department: Department of Public Utilities

Project Description: Replace 40+ year old standby power generator. The generator is utilized during power outages to provide continuous drinking water operation to Well(s) 12A and 13A, which are in the High Pressure Area of the City wellfield.

Project Impact/Benefit: Increased generator reliability and reduced costs associated with maintenance.

Operating Fund Impact: Reduced maintenance expenses and unanticipated repairs on aging generator.

Estimated Cost: \$ 80,000.00

Funding Source for this project: Water Fund



City of Ionia Capital Improvement Project

Fiscal Year: 29-30 **Project Title:** Replace Larger Water Meters

Department: Department of Public Utilities

Project Description: Replace approximately 9 larger water meters.

The department will purchase meters ranging from 2" or larger up to 8" meters.

Cost range is from \$2,000 - \$9,000 depending on the size of the meter.

Project Impact/Benefit: Improve accuracy and efficiency in readings, increase customer confidence and satisfaction.

Operating Fund Impact: Reduce meter repair expenses.

Estimated Cost: \$ 35,000.00

Funding Source for this project: Water Fund



City of Ionia Capital Improvement Project

Fiscal Year: 29-30 **Project Title:** Skidsteer Replacement

Department: Ionia Regional Utilities Authority

Project Description: Replace 2003 New Holland LS170 Skidsteer

The Skidsteer is used daily to move grit hoppers and chemicals from storage areas to areas of use.

Project Impact/Benefit: Increased reliability and efficiency.

Operating Fund Impact: Reduces maintenance costs and better part availability. 2003 Skidsteer will be sent off to auction to help offset costs of new unit.

Estimated Cost: \$ 75,000.00

Funding Source for this project: IRUA Fund



City of Ionia Capital Improvement Project

Fiscal Year: 29-30 **Project Title:** Pickup Truck Replacement

Department: Ionia Regional Utilities Authority

Project Description: Replace 2019 Pickup Truck. Pickup trucks are used by department staff to drive throughout the city to service the sanitary sewer collection system, lift stations and complete associated maintenance and monitoring activities.

Project Impact/Benefit: Replace aging pickup truck.

Operating Fund Impact: Reduce maintenance expense associated with an aged vehicle. Replaced vehicle will be auctioned to offset purchase price.

Estimated Cost: \$ 60,000.00

Funding Source for this project: IRUA



City of Ionia Capital Improvement Project

Fiscal Year: 29-30 **Project Title:** WWTP Building Window Replacement

Department: Ionia Regional Utilities Authority

Project Description: Replace (14) windows at the WWTP. Current windows are over 40 years old and are starting to fail. Parts to repair the windows have become unavailable and slight leaking has started. The windows are located in the administration building and maintenance garage.

Project Impact/Benefit: Increased efficiency and dependability.

Operating Fund Impact: Reduced maintenance expenses and leakage with increased energy efficiency.

Estimated Cost: \$ 70,000.00

Funding Source for this project: IRUA



City of Ionia Capital Improvement Project

Fiscal Year: 29-30 **Project Title:** WWTP Building Window Replacement

Department: Ionia Regional Utilities Authority

Project Description: Replace (14) windows at the WWTP. Current windows are over 40 years old and are starting to fail. Parts to repair the windows have become unavailable and slight leaking has started. The windows are located in the administration building and maintenance garage.

Project Impact/Benefit: Increased efficiency and dependability.

Operating Fund Impact: Reduced maintenance expenses and leakage with increased energy efficiency.

Estimated Cost: \$ 70,000.00

Funding Source for this project: IRUA



City of Ionia Capital Improvement Project

Fiscal Year: 29-30 **Project Title:** House One Improvements

Department: Theatre

Project Description: Finish acoustical plan, paint, plaster bad areas, replace and combine work and house lighting.

Project Impact/Benefit: Improve intelligibility of movie dialogue, beautify, streamline lighting with dimming LED's

Operating Fund Impact: Negligible

Estimated Cost: \$ 110,000.00

Funding Source for this project: Grant \$15,000
Operating Fund \$95,000



City of Ionia Capital Improvement Project

Fiscal Year: 29-30

Project Title: Street Projects 29-30

Department: Public Works

Project Description:

Street mill and fill for the following streets:

Local Street Fund

- Harrison Street (East of Cleveland) 0.099 Miles
- Foxtail and Timber Ridge 0.215 Miles
- Oakwood Ct. (Ridgewood Dr. to End) .061 Miles
- Oakwood Dr. (Ridgewood Dr. to End) .048 Miles
- Ridgewood Ct. (Ridgewood Dr. to End) .103 Miles
- Ridgewood Dr. (Fargo St. to End) .280 Miles

Project Impact/Benefit:

Improve the overall road surface to enhance driving conditions and reduce auto repairs related to road surface defects.

Operating Fund Impact:

Reduced maintenance and repair costs are expected following new surfacing.

Estimated Cost:

\$ 569,500.00

Funding Source for this project: Local Street Fund \$569,500



City of Ionia Capital Improvement Project

Fiscal Year: 29-30

Project Title: Gateway Park Development

Department: DDA

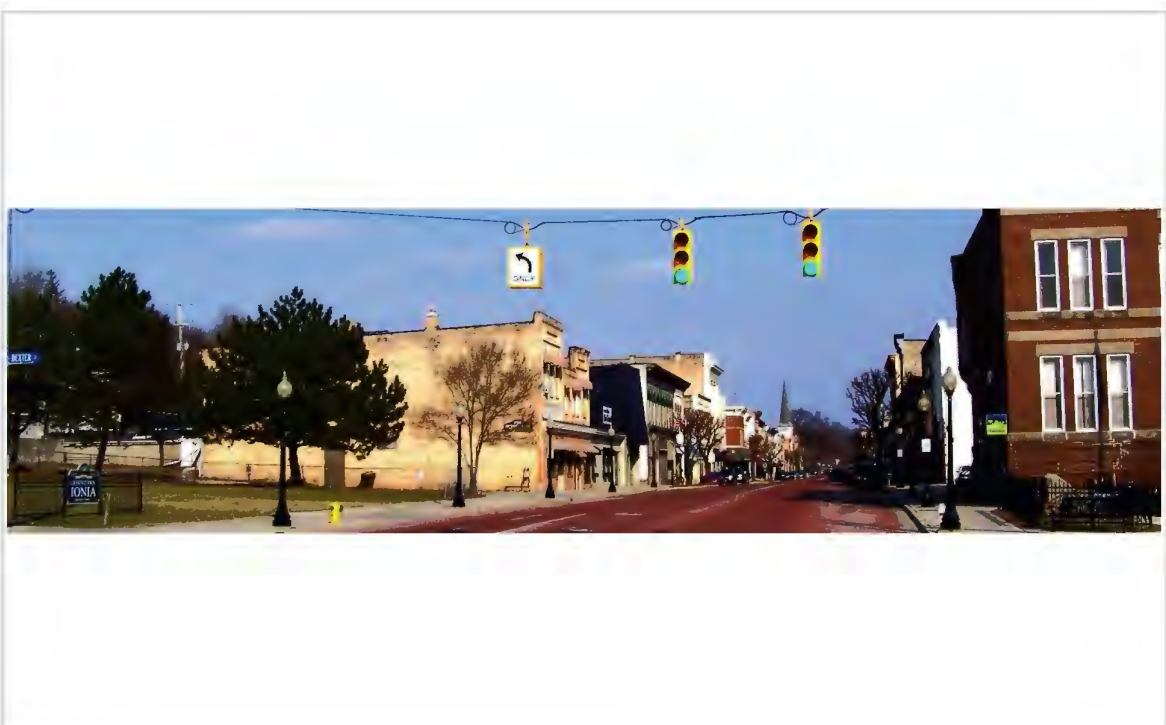
Project Description: Development of Gateway Park area located on the corner of Dexter and Main.

Project Impact/Benefit: Vacant lot is the gateway to the downtown shopping district and is currently underutilized. The area lacks appeal, sense of place and does provide a positive gateway to the business district.

Operating Fund Impact: DDA, General Fund and grant funding to complete project. \$75,000 to \$100,000 to be earmarked with balance from General Fund.

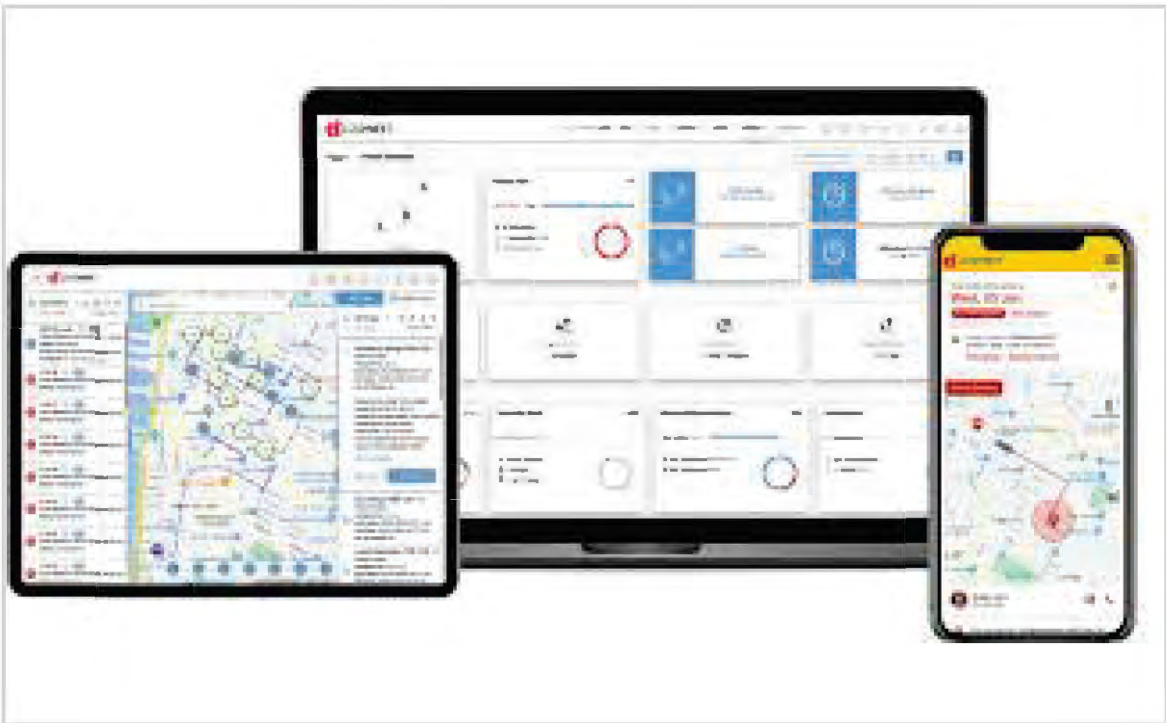
Estimated Cost: \$ 250,000.00

Funding Source for this project: General Fund and grant funding.



City of Ionia Capital Improvement Project

Fiscal Year:	29-30	Project Title:	Dispatch Software Upgrade
Department:	Dial-A-Ride		
Project Description:	Replace and upgrade dispatch software that has met its useful life. Technology for scheduling and dispatch software is rapidly changing. To increase efficiency and capacity, software is replaced every 5 years.		
Project Impact/Benefit:	Routine replacement based on the Federal/State Replacement Cycle ensures technology is kept up to date, working properly, and efficiency provides most cost effective operations.		
Operating Fund Impact:	Negligible, but potential efficiencies gained in dispatching operations resulting in enhanced customer service.		
Estimated Cost:	\$ 150,000.00		
Funding Source for this project:	\$120,000 Federal Capital Grant \$30,000 State Capital Grant		



City of Ionia Capital Improvement Project

Fiscal Year: 29-30 **Project Title:** Garage Door Replacement

Department: Dial-A-Ride

Project Description: Replace damaged and worn garage door panels and update garage door openers.

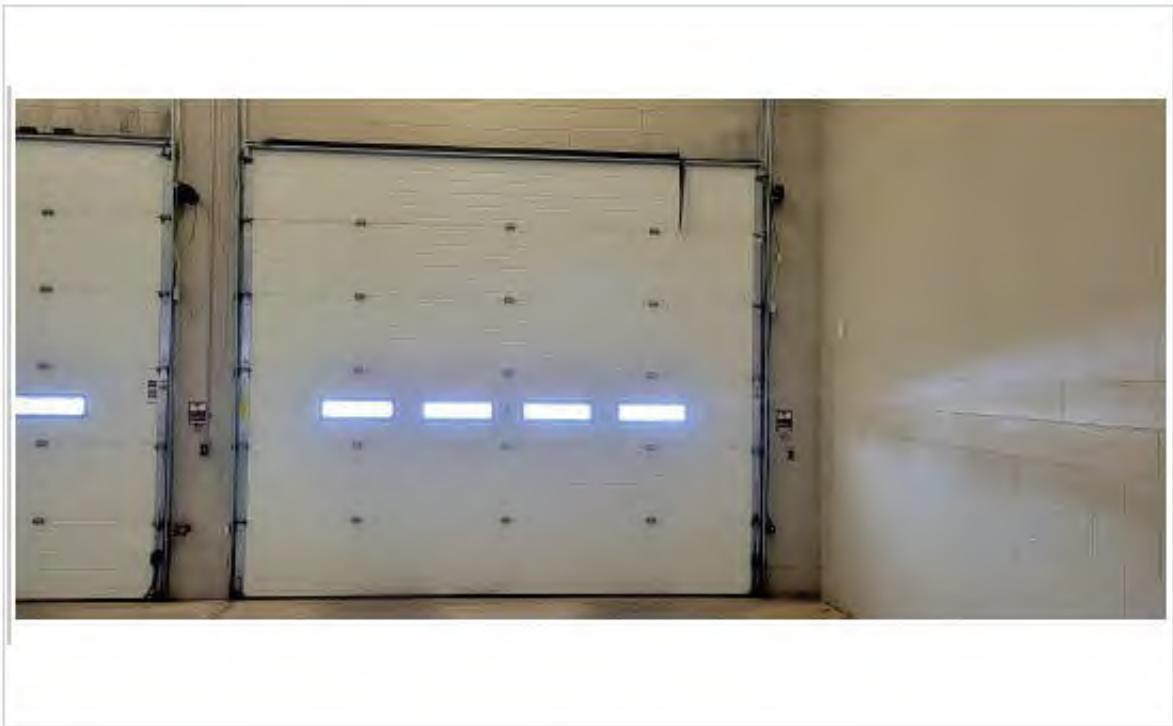
-Several openers are original to the building/addition.

Project Impact/Benefit: Replace damaged and worn garage door panels and update garage door openers to help to maintain the structural integrity of the building and improve appearance.

Operating Fund Impact: Minor reduction in maintenance expense.

Estimated Cost: \$ 40,000.00

Funding Source for this project: \$32,000 Federal Capital Grant
\$8,000 State Capital Grant



City of Ionia Capital Improvement Project

Fiscal Year: 29-30

Project Title: Information Technology Replacements 29-30

Department: Information Technology

Project Description:

- Patrol Vehicle Laptops/Tablets (1)
- Office Computer Replacement (3)
 - *DPU (1) *Theatre (1) *DDA (1)
- Field Laptop for GIS (1)
- Switches for network

Project Impact/Benefit:

Maintain equipment on a good replacement cycle to assure optimum performance for technology. Computers, laptops and servers are replaced every 5 years.

Operating Fund Impact:

Reduced maintenance and potential downtime are expected following new purchase.

Estimated Cost:

\$ 25,000.00

Funding Source for this project: General Fund \$19,000

DPU \$4,500

Theatre \$1,500



Fiscal Year 2030-2031 Projects by Department		
Department	Project Title	Cost
Central Garage	2015 Ford F-250 ST20	\$ 55,000
Public Safety	Patrol Vehicle Replacements	71,000
Public Safety	Structural Firefighting Turnout Gear Replacement	11,250
Parks & Recreation	Fred Thwaites Pedestrian Bridge Phase 2	968,090
DPU - Water	Clean/Rehabilitate Wells	150,000
DPU - Water	Rehabilitation of Interior of Cyrus Storage Tank	60,000
DPU - Water	Replace Larger Water Meters	35,000
IRUA	Clarifer Walkway Surface Replacement	50,000
IRUA	Pickup Truck Replacement	60,000
IRUA	WWTP Standby Generator Replacement	350,000
Theatre	Dressing room area wall and roof repairs	80,000
Street Improvements	Rice St. (Lincoln Ave. to Yeomans St.) 0.248 Miles	163,000
Street Improvements	E. Washington St. (Jefferson St. to East City Limit) 0.508 Miles	334,000
Street Improvements	Cleveland Street (East Main St. to Bridge) 0.533	550,000
Street Improvements	Morse Street (Lincoln Avenue to Washington St) 0.177	110,000
Street Improvements	Pearl Street (Lincoln Avenue to Lafayette Street) 0.121	75,000
DDA	Washington/ Steele Street (east lot) Resurfacing & Expansion	500,000
Dial-A-Ride	Update Communication Tower Equipment	100,000
Dial-A-Ride	Update Entry Keypads	13,000
Information Technology	Office Computer Replacement - Theatre	1,500
Information Technology	Office Computer Replacement - City Hall	47,500
Information Technology	Office Computer Replacement - Parks and Recreation	3,000
Information Technology	Office Computer Replacement - DPW	4,000
Information Technology	Office Computer Replacement - DAR	4,000
Information Technology	City Tax Network Server	10,000
Grand Total		\$ 3,805,340
Fiscal Year 2029-2030 Projects by Funding Source		
	General Fund	\$ 652,250
	Major Street	\$ 1,047,000
	Local Street	185,000
	Park and Recreation Fund	568,090
	Water Fund	245,000
	IRUA Fund	460,000
	Central Garage Fund	55,000
	Theatre Fund	60,000
	Grants	528,000
	Donations/Fundraising	5,000
Grand Total		\$ 3,805,340

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City of Ionia Capital Improvement Project

Fiscal Year: 30-31

Project Title: 2015 Ford F-250 ST-20

Department: Central Garage

Project Description: Replacing a truck at the DPW. Current truck would be approximately 15 years old
Approximate Mileage: 30,000

Project Impact/Benefit: Ensure equipment in good repair, avoid expensive maintenance costs associated with equipment retained beyond its useful life.

Operating Fund Impact: New equipment typically reduces operating maintenance expenses by \$1,000 per year. Selling of old equipment will offset the expenditure in the Central Garage Fund.

Estimated Cost: \$ 55,000.00

Funding Source for this project: Central Garage



City of Ionia Capital Improvement Project

Fiscal Year: 30-31

Project Title: Patrol Vehicle Replacement

Department: Public Safety

Project Description: Purchase one new Patrol Vehicles (Chevrolet Tahoe) and equipment changeover costs.

Chevrolet Tahoe - \$63,000

Equipment Changeover - \$8,000

Project Impact/Benefit: Purchasing new vehicles allows officers to operate safe and dependable vehicles while performing Police, Fire, and Emergency Medical Responder duties. The vehicles are cycled through front line use, then moved to secondary use and / or specialty unit use (SRO, Code Enforcement, Township). Vehicles are usually sold at auction at the five year mark.

Operating Fund Impact: By replacing older vehicles with newer vehicles we are less likely to have costly repairs, and the newer vehicles are coming with 100,000 mile warranties on drivetrains, which is where the breakdowns typically happen when they do occur.

Estimated Cost: \$ 71,000.00

Funding Source for this project: General Fund



City of Ionia Capital Improvement Project

Fiscal Year: 30-31 **Project Title:** Structural Firefighting Turnout Gear Replacement

Department: Public Safety

Project Description: Replace structural firefighting turnout gear at 10 years of service, per NFPA Standards (3 sets). $\$3,750 \times 3 = \$11,250$

Project Impact/Benefit: Keeps personnel safe in firefighting duties and City in compliance with NFPA Standards

Operating Fund Impact: Negligible

Estimated Cost: \$ 11,250.00

Funding Source for this project: General Fund



City of Ionia Capital Improvement Project

Fiscal Year: 30-31 **Project Title:** Fred Thwaites Pedestrian Bridge - Phase 2

Department: Parks and Recreation

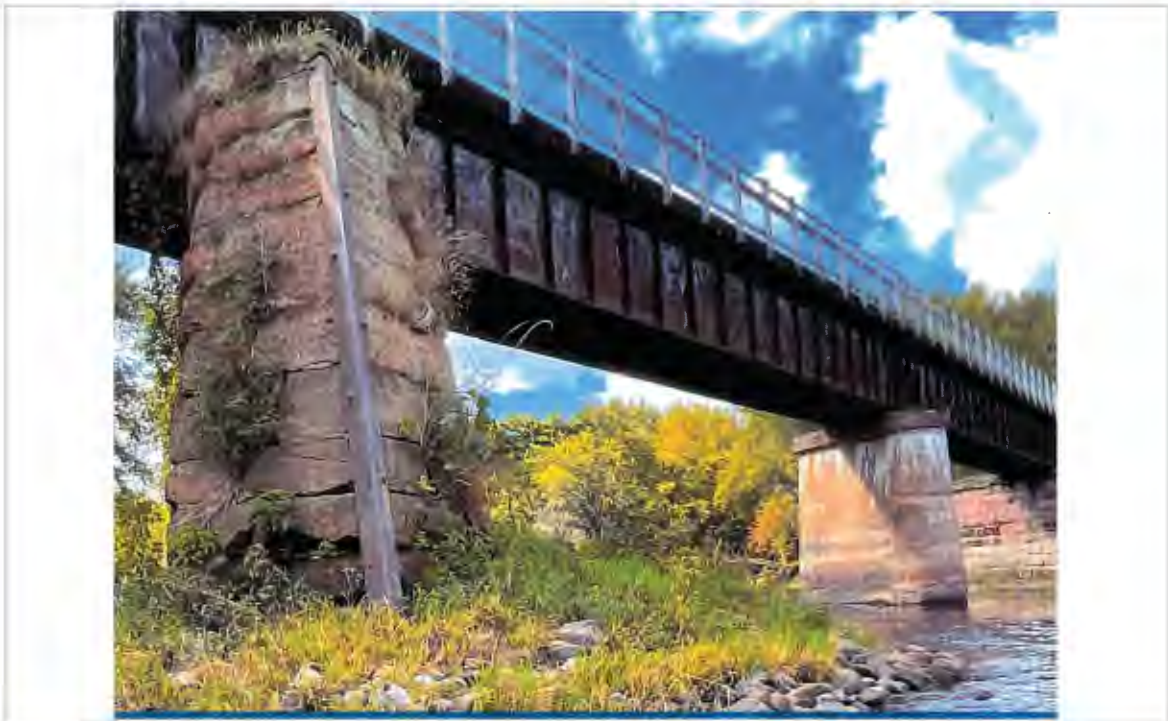
Project Description: The Fred Thwaites Pedestrian Bridge has been in place for decades with little structural maintenance during that time. A 2023 inspection of the bridge by Fishbeck Engineering identified multiple improvements necessary to maintain the structural integrity of the bridge. Phase II improvements include substructure repair (\$28,010 engineering, \$280,080 construction) and beam cleaning and coating (\$60,000 engineering, \$600,000 construction).

Project Impact/Benefit: Making these improvements will ensure the long-term structural integrity of this bridge.

Operating Fund Impact: Negligible.

Estimated Cost: \$ 968,090.00

Funding Source for this project: \$400,000 Land & Water Conservation Grant; \$568,090 General Fund



City of Ionia Capital Improvement Project

Fiscal Year: 30-31 **Project Title:** Rehabilitation of Interior of Cyrus Storage Tank

Department: Department of Public Utilities

Project Description: Rehabilitation of the interior surfaces of the Cyrus Street storage tank.
Process includes power washing tank interior, repairing any deficiencies in surface materials, and painting interior piping materials.

Project Impact/Benefit: Increase longevity of storage tank interior.

Operating Fund Impact: Negligible

Estimated Cost: \$ 60,000.00

Funding Source for this project: Water Fund



City of Ionia Capital Improvement Project

Fiscal Year: 30-31 **Project Title:** Replace Larger Water Meters

Department: Department of Public Utilities

Project Description: Replace approximately 9 larger water meters.

The department will purchase meters ranging from 2" or larger up to 8" meters.

Cost range is from \$2,000 - \$9,000 depending on the size of the meter.

Project Impact/Benefit: Improve accuracy and efficiency in readings, increase customer confidence and satisfaction.

Operating Fund Impact: Reduce meter repair expenses.

Estimated Cost: \$ 35,000.00

Funding Source for this project: Water Fund



City of Ionia Capital Improvement Project

Fiscal Year: 30-31

Project Title: Clean/Rehabilitate Wells

Department: Department of Public Utilities

Project Description:

It is necessary to clean and rehabilitate wells to assure optimum performance. Wells should be cleaned and rehabilitated approximately every five years. The city plans to clean/rehabilitate two wells a year. Each well is inspected annually by the contractor to determine which well should be cleaned.

Project Impact/Benefit:

Increased reliability and decreased chances for downtime or well failure.

Operating Fund Impact:

Reduced likelihood of expensive, unplanned well repairs.

Estimated Cost:

\$ 150,000.00

Funding Source for this project: Water Fund



City of Ionia Capital Improvement Project

Fiscal Year: 30-31 **Project Title:** Clarifer Walkway Surface Replacement

Department: Ionia Regional Utilities Authority

Project Description: Replace Clarifier Walkway Surfaces

The Clarifier Walkway Surfaces have begun to fail and have become a safety issue. The surfaces are utilized for numerous maintenance projects and are used multiple times daily by employees.

Project Impact/Benefit: Increased safety and stability while these areas are being utilized by employees.

Operating Fund Impact: Reduced maintenance costs and increased safety for employees.

Estimated Cost: \$ 50,000.00

Funding Source for this project: IRUA Fund



City of Ionia Capital Improvement Project

Fiscal Year: 30-31 **Project Title:** Pickup Truck Replacement

Department: Ionia Regional Utilities Authority

Project Description: Replace 2022 Pickup Truck. Pickup trucks are used by department staff to drive throughout the city to service the sanitary sewer collection system, lift stations and complete associated maintenance and monitoring activities.

Project Impact/Benefit: Replace aging pickup truck.

Operating Fund Impact: Reduced maintenance expense associated with an aged vehicle. Replaced vehicle will be auctioned to offset purchase price.

Estimated Cost: \$ 60,000.00

Funding Source for this project: IRUA



City of Ionia Capital Improvement Project

Fiscal Year: 30-31 **Project Title:** WWTP Standby Generator Replacement

Department: Ionia Regional Utilities Authority

Project Description: Replace 1977 Detroit Diesel Standby Generator

The generator provides emergency power to the entire WWTP during power outages.

It has exceeded its useful life and parts are becoming increasingly hard to purchase.

Project Impact/Benefit: Increased efficiency and dependability during power outages, reduces likelihood of unit failure or downtime.

Operating Fund Impact: Reduced maintenance costs and increased fuel efficiency during power outages.

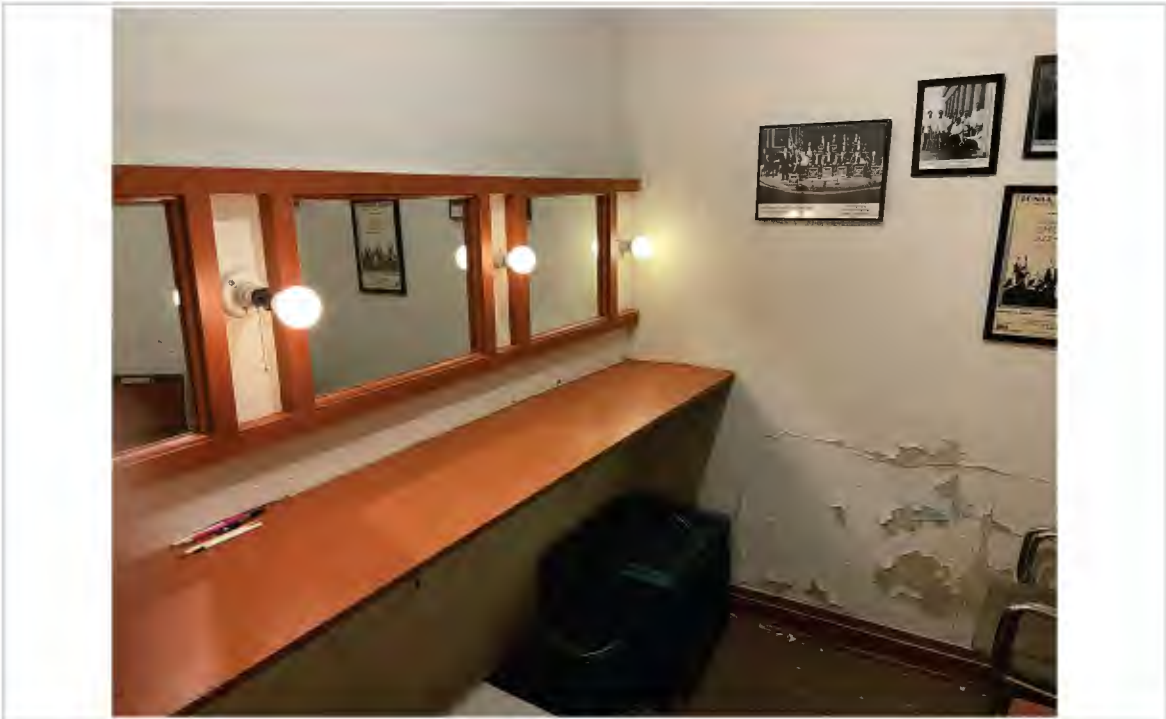
Estimated Cost: \$ 350,000.00

Funding Source for this project: IRUA Fund



City of Ionia Capital Improvement Project

Fiscal Year:	30-31	Project Title:	Dressing room area wall and roof repairs
Department:	Theatre		
Project Description:	Repair outside dressing room wall to stop water penetration. Replace roof over dressing rooms. Repair plaster in rooms and paint. Upgrade electrical outlets in all dressing rooms.		
Project Impact/Benefit:	Repair and improve appearance of the theatre to ensure long-term integrity/sustainability of building.		
Operating Fund Impact:	Negligible		
Estimated Cost:	\$ 80,000.00		
Funding Source for this project:	Fundraising/grant\$15,000 Donations \$5,000 Operating Fund \$60,000		



City of Ionia Capital Improvement Project

Fiscal Year: 30-31

Project Title: Street Projects 3031

Department: Public Works

Project Description:

Street mill and fill for the following streets:

Major Street Fund

- Rice St. (Lincoln Ave. to Yeomans St.) .248 Miles
- E. Washington St. (Jefferson St. to East City Limit) .508 Miles
- Cleveland St. (East Main St. to Bridge) .533 Miles

Local Street Fund

- Morse St. (Lincoln Ave. to Washington St.) 0.177 Miles
- Pearl St. (Lincoln Ave. to Lafayette St.) 0.121 Miles

Project Impact/Benefit:

Improve the overall road surface to enhance driving conditions and reduce auto repairs related to road surface defects.

Operating Fund Impact:

Reduced maintenance and repair costs are expected following new surfacing.

Estimated Cost:

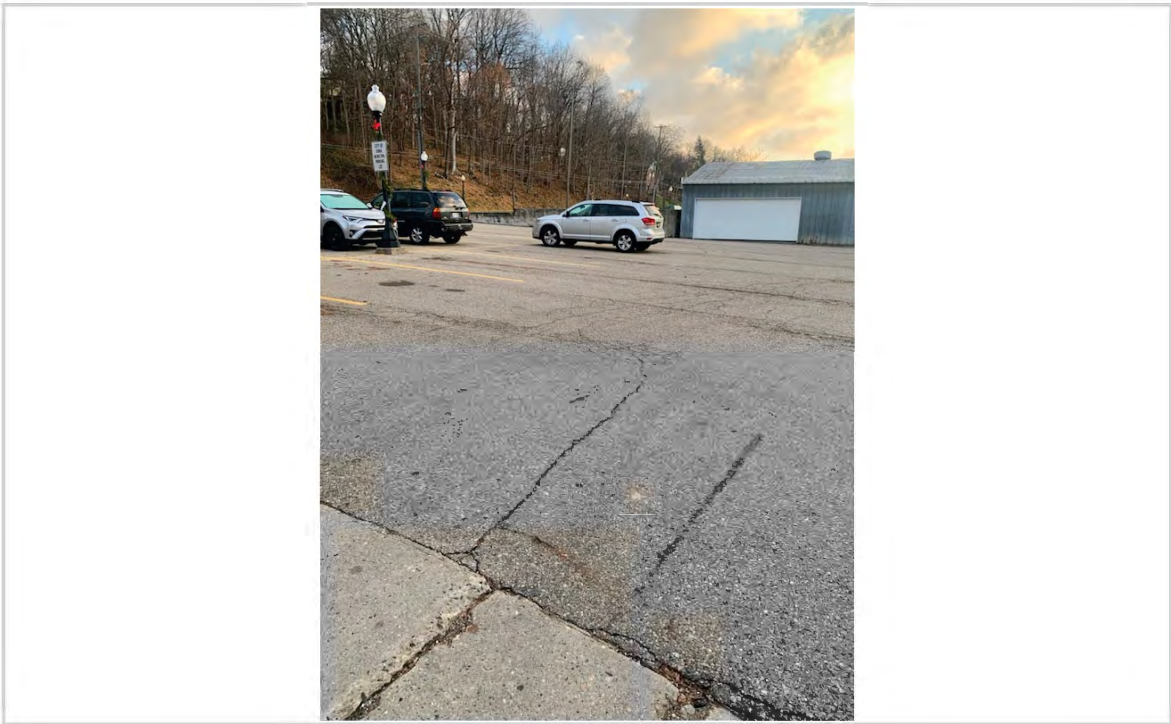
\$ 1,232,000.00

Funding Source for this project: Major Street Fund - \$1,047,000
Local Street Fund - \$185,000



City of Ionia Capital Improvement Project

Fiscal Year:	30-31	Project Title:	Washington Street / Steele Street (east) sealing and striping.
Department:	DDA		
Project Description:	Parking lot sealing and striping of entire Washington St / Steele Street - east - parking lot. Repair of sidewalk and entrance into lot from Steele Street entrance.		
Project Impact/Benefit:	Sealing will prevent surface from deterioration and provide solid smooth surface for vehicle traffic. This lot is heavily used by businesses, patrons and residents. Sidewalk / entry of lot from Steele Street is in need of full replacement.		
Operating Fund Impact:	\$60,000.00		
Estimated Cost:	\$ 60,000.00		
Funding Source for this project:	General Fund		



City of Ionia Capital Improvement Project

Fiscal Year: 30-31

Project Title: Update Communication Tower Equipment

Department: Dial-A-Ride

Project Description: Replace and update outdated communication equipment located off-site on Appletree Drive to enhance radio communication. Replace and update tower equipment (heating/cooling, warning systems, etc)

Project Impact/Benefit: Replacing and updating radio communication equipment will reduce maintenance costs and increase effectiveness of two-way radio communication.

Operating Fund Impact: Minor reduction in maintenance expense.

Estimated Cost: \$ 100,000.00

Funding Source for this project: \$80,000 Federal Capital Grant
\$20,000 State Capital Grant



City of Ionia Capital Improvement Project

Fiscal Year: 30-31 **Project Title:** Update Entry Keypads

Department: Dial-A-Ride

Project Description: Replace the entry door keypads that secure the building and track when/who is entering the building.

10 keypads x \$1,300 each = \$13,000

Project Impact/Benefit: Routine replacement of outdated security equipment ensures the safety and integrity of the building.

Operating Fund Impact: Negligible

Estimated Cost: \$ 13,000.00

Funding Source for this project: \$10,400 Federal Capital Grant
\$2,600 State Capital Grant



City of Ionia Capital Improvement Project

Fiscal Year: 30-31

Project Title: Information Technology Replacements 30-31

Department: Information Technology

Project Description:

-Office Computer Replacements (23)
*City Hall(10) *Recreation (2) *Public Safety (4) *DDA (1)
*DPW (3) *DAR(2) *Theatre (1)
-City Tax Network Server (1)

Project Impact/Benefit:

Maintain equipment on a good replacement cycle to assure optimum performance for technology. Computers and servers are replaced every 5 years.

Operating Fund Impact:

Reduced maintenance and potential downtime are expected following new purchase.

Estimated Cost:

70000

Funding Source for this project: General Fund \$57,500

DAR \$4,000

Theatre \$1,500

Central Garage \$4,000

Parks and Recreation \$3,000



City Of Ionia
FY 26-31 CAPITAL IMPROVEMENT PLAN

		Funding Source	Project Title	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
City Hall		General Fund	Elevator	150,000					
		General Fund	HVAC Units	80,000					
		General Fund	Replace Windows			85,000			
		General Fund	Electrical/Lighting Upgrades					85,000	
		General Fund	Insulate Attic				40,000		
		Subtotals		230,000	-	85,000	40,000	85,000	-

DPW		Central Garage	2009 Hot Patch Trailer - ST43	45,000					
		Central Garage	2007 Sterling Acterra Hy-Ranger- ST59		400,000				
		Central Garage	1998 Lincoln Ranger Generator/Welder - ST37			12,000			
		Central Garage	2011 Ford F-550 - W1			100,000			
		Central Garage	2015 Freightliner 114SD Catch Basin Truck - ST11				625,000		
		Central Garage	2015 Front End Loader Cat 924K - ST12					225,000	
		Central Garage	2015 Ford F-250 ST20						55,000
		Subtotals		45,000	400,000	112,000	625,000	225,000	55,000

Public Safety		General Fund	Patrol Vehicle Replacements	65,000	66,000	135,000	69,000	70,000	71,000
		General Fund	Structural Firefighting Turnout Gear Replacement	15,000	14,000	7,000	17,500	15,000	11,250
		General Fund	Law Enforcement Drone	13,000					
		General Fund	Taser Replacement	60,000					
		General Fund	Glock Sidearm Replacement		28,000				
		General Fund	Replace Self Contained Breathing Apparatus (SCBA)			285,000			
		General Fund	Administrative Vehicle				35,000		
		Subtotals		153,000	108,000	427,000	121,500	85,000	82,250

PARKS & REC.		Parks & Recreation	Steele Street Park - Phase 1	932,300					
		Parks & Recreation	Steele Street Park - Phase 2				800,000		
		Parks & Recreation	McConnell Park Improvements		800,000				
		Parks & Recreation	Balice Park Improvements			400,000			
		Parks & Recreation	Fred Thwaites Pedestrian Bridge Phase 1			618,340			
		Parks & Recreation	Fred Thwaites Pedestrian Bridge Phase 2						968,090
		Parks & Recreation	McCann Park Improvements					400,000	
		Parks & Recreation	Armory Building Improvements - Carpet	20,800					
		Parks & Recreation	Armory Building Improvements - Roof	25,000					
		Parks & Recreation	Skate Park Improvements					500,000	
		Subtotals		978,100	800,000	1,018,340	800,000	900,000	968,090

		Funding Source	Project Title	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
DEPARTMENT OF PUBLIC UTILITIES	WATER PRODUCTION & DISTRIBUTION	Water Fund	Clean/Rehabilitate Wells	150,000	150,000	150,000	160,000	170,000	150,000
		Water Fund	Repaint Lincoln Elevated Tank Exterior	50,000					
		Water Fund	Rehabilitation of Interior of Cyrus Storage Tank						60,000
		Water Fund	Replace 1999 Well #11A	200,000					
		Water Fund	Replace Back Flow Valves - Bellamy Creek	60,000					
		Water Fund	Water Main South Dexter		400,000				
		Water Fund	Replace 1982 Harter St. Controlling Pit	30,000					
		Water Fund	Lead Service Line Replacement	6,000,000					
		Water Fund	South Ionia Well Field Exploration	485,000					
		Water Fund	Replace 1980 Kimball Alley Controlling Pit		30,000				
		Water Fund	Repaint Exterior of 1 Million Gallon Tank			200,000			
		Water Fund	Replace Larger Water Meters		35,000			35,000	35,000
		Water Fund	Replace Standby Generator at Wells 12A/13A					80,000	
		Subtotals		6,975,000	615,000	350,000	160,000	285,000	245,000
		IRUA	Lawn Mower Replacement			15,000			
		IRUA	Clarifer Walkway Surface Replacement						50,000
		IRUA	100 hp Raw Sewage Pump Replacement		10,000				
		IRUA	Digester Recirculation Pumps (3x) Replacement		120,000				
		IRUA	South Ionia Lift Station Pump Replacement	75,000			160,000		
		IRUA	Service Van Replacement		55,000				
		IRUA	Bar Screen Replacement		75,000				
		IRUA	Boiler Replacement			200,000	100,000		
		IRUA	WWTP Lot Repaving	385,000					
		IRUA	Pickup Truck Replacement				60,000	60,000	60,000
		IRUA	Grit Blower Replacement				50,000		
		IRUA	Repaint Exterior of Oxidation Towers			75,000			
		IRUA	Skidsteer Replacement					75,000	
		IRUA	WWTP Standby Generator Replacement						350,000
		IRUA	WWTP Building Window Replacement					70,000	
		Subtotals		460,000	260,000	290,000	370,000	205,000	460,000

Funding Source		Project Title	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Theatre	Theatre	Movie projection equipment replacement			140,000			
	Theatre	Main Roof Replacement		105,000				
	Theatre	Dressing room area wall and roof repairs						80,000
	Theatre	Stage Improvements	80,000					
	Theatre	House One Improvements					110,000	
	Theatre	Theatre Restrooms Upgrades				58,000		
	Subtotals		80,000	105,000	140,000	58,000	110,000	80,000

STREET IMPROVEMENTS	Water/Sewer Funds	M-66 Riverside Infrastructure Replacement		225,000				
	General Fund	Deerfield/Riverside Redevelopment - Infrastructure Construction	5,000,000					
	Major Street	E. Main St. (Stevenson Place to East City Limit) 0.450 Miles		284,500				
	Local Street	Fargo St. (State St. East to End) 0.129 Miles	81,500					
	LDFA	Apple Tree Drive Resurfacing		1,550,000				
	Local Street	Stevenson Place (East Main St. to End) 0.089 Miles		56,500				
	Water/Sewer Funds	Jefferson Street Reconstruction 0.499 Miles			4,000,000			
	Water/Sewer Funds	Jackson Street Reconstruction 0.560 Miles			4,000,000			
	Major Street	Rice St. (Lincoln Ave. to Yeomans St.) 0.248 Miles						163,000
	Major Street	E. Washington St. (Jefferson St. to East City Limit) 0.508 Miles						334,000
	Local Street	Oakwood Ct. (Ridgewood Dr. to End) 0.061 Miles					42,000	
	Local Street	Oakwood Dr. (Ridgewood Dr. to End) 0.048 Miles					33,000	
	Local Street	Ridgewood Ct. (Ridgewood Dr. to End) 0.103 Miles					70,500	
	Local Street	Ridgewood Dr. (Fargo St. to End) 0.280 Miles					191,500	
	Major Street	W. Main Street - Full Depth Pavement Removal 0.562 Miles			625,000			
	Water/Sewer Funds	Adams Street Reconstruction 0.691 Miles				4,100,000		
	Local Street	Kimble Alley 0.123 Miles	87,500					
	Local Street	Depot, Hudson, Kidd & Steele (Washington to Adams) 0.435 Miles				310,000		
	Major Street	Cleveland Street (East Main St. to Bridge) 0.533						550,000
	Local Street	Foxtail and Timber Ridge 0.215 Miles					159,000	
	Local Street	Harrison St (East of Cleveland) 0.099 Miles					73,500	
	Local Street	Morse Street (Lincoln Avenue to Washington St) 0.177						110,000
	Local Street	Pearl Street (Lincoln Avenue to Lafayette Street) 0.121						75,000
	Subtotals		5,169,000	2,116,000	8,625,000	4,410,000	569,500	1,232,000

		Funding Source	Project Title	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
DDA		General Fund	Adams Street parking lot curb jets and berms re-landscaped	20,000					
		General Fund	Trail Wayfinding Signs	15,000					
		General Fund	Farm Market Pavilion Roof Replacement		25,000				
		General Fund	Adams Street Parking Lot Resurfacing			100,000			
		General Fund	Downtown Holiday decoration replacement				35,000		
		GF/Grants	Gateway Park development					250,000	
		General Fund	Washington/ Steele Street (east lot) Resurfacing & Expansion						500,000
		Subtotals		35,000	25,000	100,000	35,000	250,000	500,000

Dial-A-Ride		Fed/State Grants	Vehicle Replacement	862,500	517,500		168,500		
		Fed/State Grants	Dispatch Software Upgrade					150,000	
		Fed/State Grants	Parking Lot Repave		50,000				
		Fed/State Grants	Vault Equipment	16,500					
		Fed/State Grants	Office Equipment/Technology Upgrade		10,000				
		Fed/State Grants	Garage - interior walls upgrade			100,000			
		Fed/State Grants	Garage Floor Sweeper Replacement	7,000					
		Fed/State Grants	Office Equipment - Phone System			10,000			
		Fed/State Grants	Bus Wash Equipment				30,000		
		Fed/State Grants	Cement Floor Upgrade	50,000					
		Fed/State Grants	Network Printer Replacement				7,000		
		Fed/State Grants	Update Communication Tower Equipment						100,000
		Fed/State Grants	Garage Door Replacement					40,000	
		Fed/State Grants	Update Entry Keypads						13,000
		Subtotals		936,000	577,500	110,000	205,500	190,000	113,000

		Funding Source	Project Title	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Information Technology		General Fund	Patrol Vehicle Laptops/Tablets	4,000	4,500		5,000	5,000	
		Theatre	Office Computer Replacement - Theatre	1,500			1,500	1,500	1,500
		Water Fund	Field Laptop for GIS				4,000	4,500	
		General Fund	Phone System	20,000					
		IRUA	Office Computer Replacement - DPU			5,000	1,500		
		General Fund	Park Cameras	10,000					
		General Fund	Office Computer Replacement - City Hall						47,500
		Park & Recreation	Office Computer Replacement - Parks and Recreation			5,000			3,000
		General Fund	Office Computer Replacement - Public Safety	6,000	9,500				
		General Fund	Office Computer Replacement - DDA					1,500	
		Central Garage	Office Computer Replacement - DPW						4,000
		Dial-A-Ride	Office Computer Replacement - DAR	1,500					4,000
		General Fund	City Tax Network Server						10,000
		General Fund	Plotter - GIS	7,000					
		General Fund	Public Safety Network Server	20,000					
		General Fund	In Car Camera		6,000	12,000			
		General Fund	Switches for Network					12,500	
		General Fund	Copier - City Hall			12,000			
		General Fund	Copier - Public Safety			8,000			
			Subtotals		70,000	20,000	42,000	12,000	25,000
Grand Total				15,131,100	5,026,500	11,299,340	6,837,000	2,929,500	3,805,340

City of Ionia

Fiscal Year 2025-2026 Budget

Position Allocation

POSITION ALLOCATION LIST
FY25-26 Budget

Elected Officials		Number
City Council	Mayor	1.00
	1st Ward	2.00
	2nd Ward	2.00
	3rd Ward	2.00
	4th Ward	2.00
Department	Classification	FTE
City Manager	Assistant to the City Manager	1.00
	Assistant City Manager	0.50
	City Manager	1.00
City Clerk	Clerk	0.50
Finance	Assistant Finance Director	1.00
	Payroll/AP Clerk	1.00
	Income Tax Clerk	1.00
	Front Desk Clerk	1.00
	UB/AR Clerk	1.00
	Finance Director	1.00
Public Safety	Director	1.00
	Deputy Director	1.00
	Sergeant	2.00
	PSO-1	11.00
	Mechanic	1.00
	Administrative Assistant	1.00
	Code Enforcement Officer	0.60
	Firefighter	1.00
	Paid On-Call Firefighters	0.25
Department of Public Works	Crossing Guards	0.30
	Director	1.00
	Mechanic	1.00
	Heavy Equipment Operator	6.00
Department of Public Utilities	Truck Driver	1.00
	Director	1.00
	No License Operator	2.00
Parks and Recreation	Certified Operator	6.00
	Director	1.00
	Recreation Programmer	1.00
	Custodial/Maintenance	0.45
	Seasonal Employees	0.35

Department	Classification	FTE
Dial A Ride	Director	1.00
	Dispatcher	2.00
	I-Go	4.00
	Drivers	5.00
Downtown Development Authority	Director	0.50
Theatre	Director	1.00
	Assistant Director	0.50
	Theatre Staff	1.25
	Custodial	0.75

CITY OF IONIA
STAFF REPORT FOR COUNCIL AGENDA ITEM

Agenda Item: III.2

TO: Mayor Milewski and Councilmembers
FROM: Precia Garland, City Manager
DATE: May 7, 2025
RE: Schedule Public Hearing - FY2025-2026 City Budget

Background:

Pursuant to MCL 141.412 and Section 5.05 of the City Charter, a public hearing is required for the City of Ionia Budget each fiscal year. This public hearing must be advertised in a newspaper of general circulation. The attached public hearing notice will be published in the *Daily News* on May 17, 2025, to meet this requirement. The notice summarizes the proposed FY2025-2026 Budget and Millage Rate, as detailed in Resolution 2025-12.

Requested Action / Motion:

It is requested the Ionia City Council consider a motion to schedule a public hearing for 6:30 PM, Wednesday, June 4, 2025, at Ionia City Hall, for the purpose of receiving comments regarding the proposed FY2025-2026 City Budget.

Motion By:

Seconded By:

Roll Call Vote:	Ketchum	___	Starr	___
	Winters	___	Millard	___
	Cook	___	Cowling	___
	Lee	___	Waterman	___
	Milewski	___		

CITY OF IONIA
CITY COUNCIL
NOTICE OF PUBLIC HEARING

Fiscal Year 2025-2026 Budget and Millage Rate

PLEASE TAKE NOTICE: The City Council of the City of Ionia will conduct a Public Hearing at 6:30 PM, Wednesday, June 4, 2025, in the Council Chamber of Ionia City Hall, 114 N. Kidd Street, Ionia, MI 48846, for the purpose of receiving comments on the City's proposed Fiscal Year 2025-2026 Budget. **The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing.**

The estimated revenues and expenditures for Fiscal Year 2025-2026 are as follows:

	Revenues	Expenditures
<u>General Fund</u>		
Property Taxes	\$ 685,000	
Income Taxes	\$ 2,550,000	
State Revenues	\$ 1,420,000	
Charges for Service	\$ 2,380,000	
License and Permits	\$ 166,000	
Interest	\$ 150,000	
Miscellaneous	\$ 269,000	
Council		\$ 54,250
City Manager		\$ 451,586
Elections		\$ 15,000
Accounting		\$ 586,060
Independent Audit		\$ 7,000
Income Tax Administration		\$ 125,130
Front Office		\$ 198,962
Planning & Zoning		\$ 56,500
Assessor		\$ 63,500
City Legal Fees		\$ 105,000
Board of Review		\$ 1,500
Festivals & Events		\$ 9,250
Data Processing Department		\$ 169,000
Clerk		\$ 84,771
Building – Grounds		\$ 356,700
Other Offices		\$ 675,500
Ambulance		\$ 52,000
Public Safety		\$ 3,599,961
Street Lights		\$ 120,500
Oak Hill Cemetery		\$ 35,900
Economic Development		\$ 250,000
Contributions – Other Funds		<u>\$ 930,000</u>
TOTAL	<u>\$ 7,620,000</u>	<u>\$ 7,948,070</u>

	Revenues	Expenditures
	<u>Special Revenue Funds</u>	
Major Street Fund	\$ 1,143,986	\$ 941,500
Local Street Fund	\$ 676,597	\$ 702,000
Solid Waste Fund	\$ 649,000	\$ 761,350
Recreation Fund	\$ 538,900	\$ 554,613
Drug Forfeiture Fund	\$ 1,150	\$ 2,500
Parks Facilities Improvement Fund	\$ 841,000	\$ 1,036,000
Public Safety Vehicle Replacement Fund	\$ 169,000	\$ -0-
Public Safety Donation Fund	\$ 4,900	\$ 5,000
Opioid Settlement Fund	\$ 5,050	\$ 1,000
	<u>Capital Project Funds</u>	
Sidewalk Program Fund	\$ -0-	\$ -0-
Environmental Response Fund	\$ 21,000	\$ 25,000
Capital Improvement Projects Fund	\$ -0-	\$ -0-
	<u>Enterprise Funds</u>	
Theatre	\$ 405,100	\$ 481,850
Dial-A-Ride Fund	\$ 2,162,949	\$ 2,148,499
Sewer Fund	\$ 3,667,000	\$ 3,420,941
Water Fund	\$ 3,197,000	\$ 2,756,017
	<u>Internal Service Fund</u>	
Central Garage Fund	\$ 512,000	\$ 563,000
	<u>Permanent Fund</u>	
Cemetery Trust Fund	\$ -0-	\$ -0-
	<u>Component Units</u>	
Downtown Development Authority Fund	\$ 313,000	\$ 345,230
LDFA	\$ -0-	\$ -0-
Brownfield	\$ 1,500	\$ 10,000
	<u>Joint Venture</u>	
Ionia Regional Utilities Authority Fund	\$ 2,228,000	\$ 2,228,000
TOTAL	\$ 24,157,132	\$ 23,930,570

The ability to meet all expenditures shall be from available surplus in each fund.

The City proposes to levy the following millages on the Summer 2025 property tax bill to support, in part, the Fiscal Year budget:

FUND	PURPOSE	MILLAGE
General Fund	General Operating	3.0000 mills*
General Fund	Theatre Improvements	1.0000 mills*
General Fund	Parks System Improvements	2.0000 mills*
General Fund	Public Safety Apparatus	1.1500 mills*
Solid Waste Fund	Solid Waste Disposal	1.0000 mills**
Environmental Response	Operating	0.1008 mills*

Dial-A-Ride	Public Transportation	<u>0.7158</u>	mills*
	TOTAL	8.9666	mills

In addition, the City proposes to again levy 1.9088 mills in the Downtown Development Authority Tax Increment Finance Authority District.

A copy of the proposed Budget may be viewed at City Hall, 114 N. Kidd Street, Ionia, during regular office hours or on the City's website at www.cityofionia.org. Questions about the Public Hearing and proposed Budget should be directed to Precia Garland, City Manager, at (616) 527-5776 or via e-mail at pgarland@ci.ionia.mi.us.

The City of Ionia complies with the "Americans with Disabilities Act." If auxiliary aids or services are required at a public meeting for individuals with disabilities, please contact Jonathan Bowman, City Clerk, at least three (3) business days prior to any such meeting.



**A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF IONIA ADOPTING
THE FISCAL YEAR 2025-2026 BUDGET FOR ALL CITY FUNDS AND SETTING THE
MILLAGE RATE TO SUPPORT SAID BUDGET**

WHEREAS, pursuant to MCL 141.412 and Section 5.05 of the City Charter, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on May 17, 2025, and a public hearing on the proposed budget was held on June 5, 2024, now, therefore,

BE IT RESOLVED, that the proposed 2025-2026 Fiscal Year Budget be adopted and that commencing July 1, 2025 and ending June 30, 2026, the following revenues and expenditures are hereby established and appropriated on a governmental fund basis.

BE IT FURTHER RESOLVED, that the estimated revenues and expenditures for Fiscal Year 2025-2026 are as follows:

	Revenues	Expenditures
<u>General Fund</u>		
Property Taxes	\$ 685,000	
Income Taxes	\$ 2,550,000	
State Revenues	\$ 1,420,000	
Charges for Service	\$ 2,380,000	
License and Permits	\$ 166,000	
Interest	\$ 150,000	
Miscellaneous	\$ 269,000	
Council		\$ 54,250
City Manager		\$ 451,586
Elections		\$ 15,000
Accounting		\$ 586,060
Independent Audit		\$ 7,000
Income Tax Administration		\$ 125,130
Front Office		\$ 198,962
Planning & Zoning		\$ 56,500
Assessor		\$ 63,500
City Legal Fees		\$ 105,000
Board of Review		\$ 1,500
Festivals & Events		\$ 9,250
Data Processing Department		\$ 169,000
Clerk		\$ 84,771
Building – Grounds		\$ 356,700
Other Offices		\$ 675,500
Ambulance		\$ 52,000
Public Safety		\$ 3,599,961
Street Lights		\$ 120,500
Oak Hill Cemetery		\$ 35,900
Economic Development		\$ 250,000
Contributions – Other Funds		\$ 930,000
TOTAL	\$ 7,620,000	\$ 7,948,070

	Revenues	Expenditures
	<u>Special Revenue Funds</u>	
Major Street Fund	\$ 1,143,986	\$ 941,500
Local Street Fund	\$ 676,597	\$ 702,000
Solid Waste Fund	\$ 649,000	\$ 761,350
Recreation Fund	\$ 538,900	\$ 554,613
Drug Forfeiture Fund	\$ 1,150	\$ 2,500
Parks Facilities Improvement Fund	\$ 841,000	\$ 1,036,000
Public Safety Vehicle Replacement Fund	\$ 169,000	\$ -0-
Public Safety Donation Fund	\$ 4,900	\$ 5,000
Opioid Settlement Fund	\$ 5,050	\$ 1,000
	<u>Capital Project Funds</u>	
Sidewalk Program Fund	\$ -0-	\$ -0-
Environmental Response Fund	\$ 21,000	\$ 25,000
Capital Improvement Projects Fund	\$ -0-	\$ -0-
	<u>Enterprise Funds</u>	
Theatre	\$ 405,100	\$ 481,850
Dial-A-Ride Fund	\$ 2,162,949	\$ 2,148,499
Sewer Fund	\$ 3,667,000	\$ 3,420,941
Water Fund	\$ 3,197,000	\$ 2,756,017
	<u>Internal Service Fund</u>	
Central Garage Fund	\$ 512,000	\$ 563,000
	<u>Permanent Fund</u>	
Cemetery Trust Fund	\$ -0-	\$ -0-
	<u>Component Units</u>	
Downtown Development Authority Fund	\$ 313,000	\$ 345,230
LDFA	\$ -0-	\$ -0-
Brownfield	\$ 1,500	\$ 10,000
	<u>Joint Venture</u>	
Ionia Regional Utilities Authority Fund	\$ 2,228,000	\$ 2,228,000
TOTAL	\$ 24,157,132	\$ 23,930,570

The ability to meet all expenditures shall be from available surplus in each fund.

BE IT FURTHER RESOLVED, that the approved employee positions on the Position Roster List contained in the budget by appropriation values shall limit the number of employees who can be employed and no funds are appropriated for any regular full or part-time position or employee not on the Approved Position Roster, unless approved by resolution of the City Council.

BE IT FURTHER RESOLVED, that to meet the operational requirements of the below referenced funds that all the following millage rates be approved and levied by the City on the Summer 2025 property tax bill:

<u>FUND</u>	<u>PURPOSE</u>	<u>MILLAGE</u>
General Fund	General Operating	3.0000 mills*
General Fund	Theatre Improvements	1.0000 mills*
General Fund	Parks System Improvements	2.0000 mills*
General Fund	Public Safety Apparatus	1.1500 mills*
Solid Waste Fund	Solid Waste Disposal	1.0000 mills**
Environmental Response	Operating	0.1008 mills*
Dial-A-Ride	Public Transportation	<u>0.7158</u> mills*
	TOTAL	8.9666 mills

* Authorized by the City Charter

** Authorized by Ordinance No. 437 of the City Code

BE IT FURTHER RESOLVED, that 1.9088 mills be levied against all real and personal property located in the Downtown Development District for the purpose of offsetting the expenses associated with operating the Downtown Development Authority and financing improvements within the District; and,

BE IT FURTHER RESOLVED, that the FY 2026-2031 Capital Improvement Plan previously approved is hereby confirmed as an illustrative list of potential future City projects, with projects listed in FY 2026 specifically appropriated as detailed in the FY 2025-2026 budget.

BE IT FURTHER RESOLVED, that the City Manager is hereby authorized to make budgetary transfers within the appropriation centers established throughout this budget. All transfers between appropriations may be made only by further resolution of the City Council pursuant to Section 5.04 of the City Charter and Section 19(2) of the provisions of the Michigan Uniform Accounting and Budget Act.

BE IT FURTHER RESOLVED, that the City Council may, by resolution, make additional appropriations during the 2025-2026 Fiscal Year for unanticipated expenditures required of the City, but such expenditures shall not exceed the amount by which actual and anticipated revenues of the fiscal year are exceeding the revenues as estimated in the budget unless the appropriations are necessary to relieve an emergency endangering the public health, peace, or safety.

This Resolution shall take effect on July 1, 2025.

Approved this 4th day of June, 2025.

Jonathan T. Bowman, City Clerk

John R. Milewski II, Mayor