CITY OF IONIA

CITY COUNCIL
SPECIAL MEETING AGENDA
5:30 PM, Wednesday, May 6, 2026
IONIA CITY HALL - COUNCIL CHAMBERS

CALL TO ORDER

PLEDGE OF ALLEGIANCE

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. Review Proposed FY2026-2027 City Budget

1. FY2026-2027 City of Ionia Budget (Draft) and Work Session Presentation

IV. Schedule Budget Public Hearing for June 3, 2026

1. *Action Required* – Schedule Public Hearing - FY2026-2027 City Budget

V. Adjournment

CITY OF IONIA

STAFF REPORT FOR COUNCIL AGENDA ITEM

Agenda Item: III.1

TO: Mayor Milewski and Councilmembers

FROM: Precia Garland, City Manager

DATE: May 6, 2026

RE: FY2026-2027 City of Ionia Budget (Draft) and Work Session Presentation

Background:

Attached for your review, please find the draft FY2026-2027 City of Ionia Budget, along with the PowerPoint presentation that will be reviewed to provide an overview of this document, in preparation for a public hearing and City Council action planned on June 3, 2026.

City Council
FY 26-27 Budget
Work Session

CITY OF IONIA

Introduction

- Accounting, budgeting & auditing requirements for MI municipalities — dictated by PA 2 of 1968, 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. 2	Department Heads receive budget worksheets
Mar. 2	Department Heads prepare and submit budget requests
Apr. 6	Recommended budget prepared by Finance and City Manager
May 6	Council Budget Work Session and recommended budget presentation
June 3	Council conducts public hearing to consider FY26-27 budget adoption
July 1	New fiscal year begins

FY27 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
FY27 vs FY26

$26,017,241 - FY27
$23,901,960 - FY26
$ 2,115,281 8.8% ↑

	25-26 Amended Budget	26-27 Recommended
Fund 101 - GENERAL:	$ 7,959,070	$ 6,932,000
Fund 202 - MAJOR STREETS:	941,500	1,541,500
Fund 203 - LOCAL STREETS:	703,500	821,000
Fund 205 - PUBLIC SAFETY VEHICLE FUND:	-	-
Fund 228 - SOLID WASTE FUND:	761,350	789,350
Fund 239 - PARKS - FACILITIES IMPROVEMENTS:	1,036,000	595,000
Fund 245 - INDUSTRIAL PARK LDFA:	-	-
Fund 247 - BROWNFIELD DEVELOPMENT:	10,000	10,000
Fund 248 - DOWNTOWN DEVELOPMENT OPERATING:	345,230	304,204
Fund 249 - RECREATION DEPARTMENT:	565,613	534,223
Fund 250 - THEATRE FUND:	397,950	383,820
Fund 265 - DRUG FORFEITURE:	2,500	2,500
Fund 266 - PUBLIC SAFETY DONATIONS:	5,000	5,000
Fund 284 - OPIOID SETTLEMENT FUND:	1,000	10,000
Fund 406 - SIDEWALK PROGRAM:	-	-
Fund 412 - ENVIRONMENTAL RESPONSE:	25,000	25,000
Fund 420 - CAPITAL IMPROVEMENT PROJECTS:	-	-
Fund 588 - DIAL-A-RIDE:	2,180,289	3,185,736
Fund 590 - SEWER DEPT.:	3,420,941	3,449,406
Fund 591 - WATER DEPT.:	2,756,017	4,632,702
Fund 598 - IONIA REGIONAL UTILITIES AUTHORITY:	2,228,000	2,200,000
Fund 661 - CENTRAL GARAGE:	563,000	595,800
Grand Totals:	$ 23,901,960	$ 26,017,241

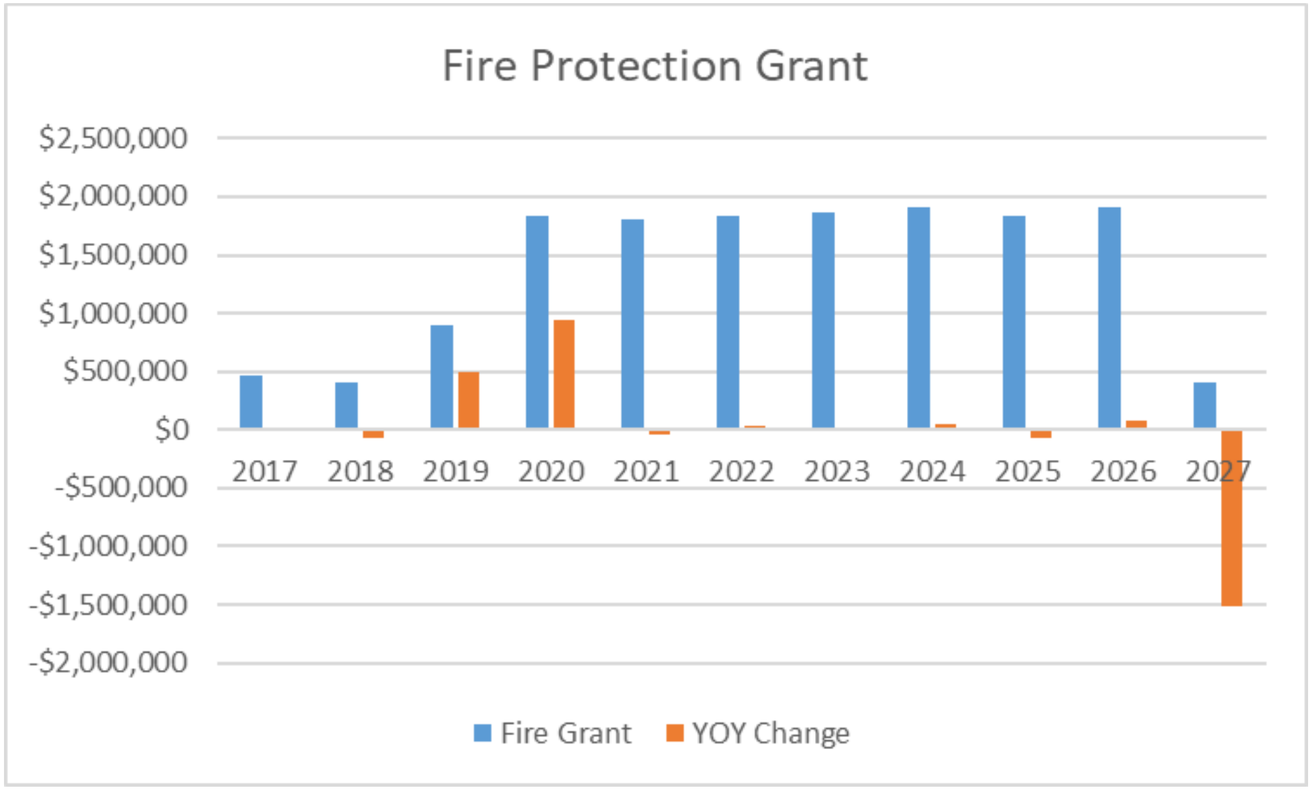
General Fund — Budget Highlights

General Fund	FY24-25 (Actual)	FY25-26	FY26-27	Difference	% Change
Revenues	$7,773,446	$7,637,500	$6,109,000	($1,528,500)	-20%
Expenses	$8,397,019	$7,959,070	$6,932,000	($1,027,070)	-12.9%
Difference	($623,573)	($321,570)	($823,000)	n/a	n/a

- GF proposed as a balanced budget, but with **$823,000 GAP**, based on anticipated loss of state fire protection funding; GAP requires $823,000 from fund equity to balance
- EXPENDITURES - Anticipate 12.9% reduction compared to prior FY — cost savings generated by reducing:
  - fringe benefit costs,
  - transfers to other funds
  - capital project spending
- REVENUES - Conservative forecast due to upcoming loss of state fire protection funding and cycling/declines in industrial production that negatively impact income tax

General Fund — Revenue Highlights

- Fire Services Grant — est. at $400,000; paid by State due to large amount of property tax exempt property; down $1.5 million (-79%) from prior year due to Michigan Reformatory (MR) demolition
- Income Tax Revenue — estimated at $2,400,000; down $10,000 over prior year due to declining industrial production and anticipated cycling
- Property Taxes & SRS — Property taxes — 5.38% increase; SRS — 0% increase based on conservative budgeting and continued uncertainty around the state budget & SRS
- Unassigned Fund Balance — Expected to exceed Council policy of 17% minimum (est. 20% or $1.59 million compared to FY26 budgeted expenses)



Fire Protection Grant

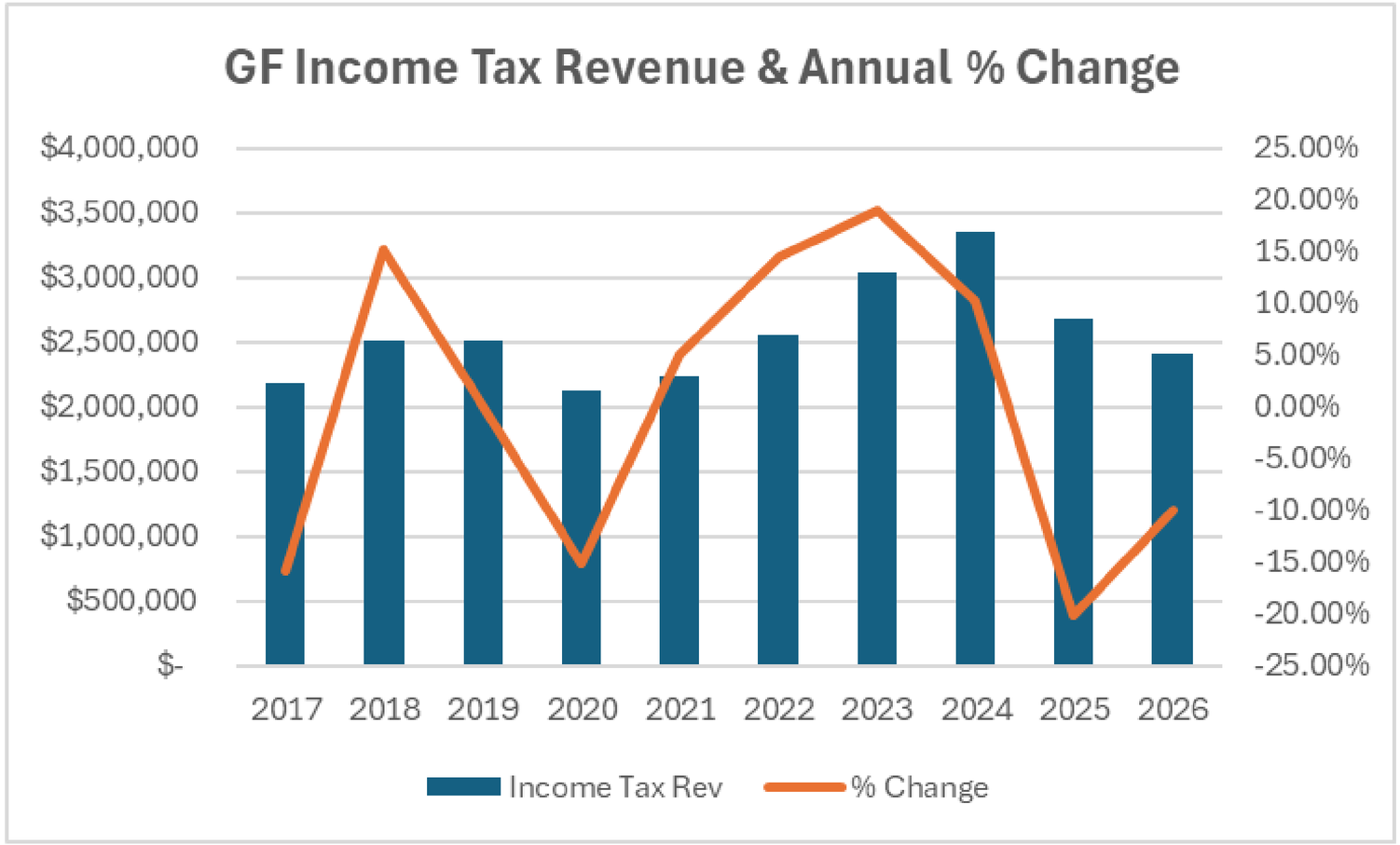
Following years of underfunding, state began paying full grant in accordance with approved formula in 2020.

Upcoming demo of Michigan Reformatory – will result in estimated $1,512,645 loss due to 89% loss of value of protected property – from $1,912,645 to $400,000 – back to 2018 funding level

Total Public Safety Department (integrates law enforcement, fire, and medical fire responder functions)Budget for FY27: $3,475,004.

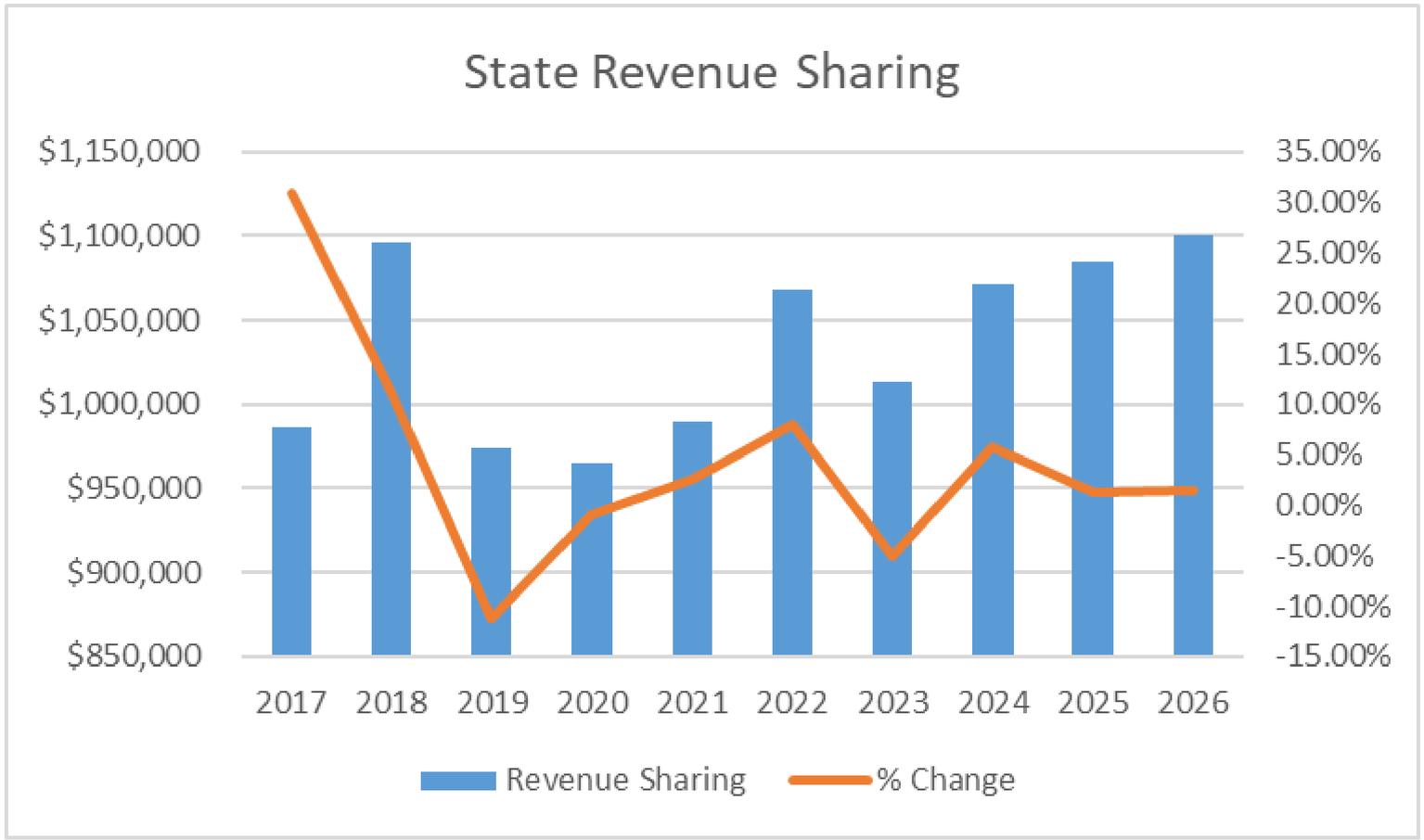
FY	Fire Grant	YOY Change
2017	$470,446	#VALUE!
2018	$404,843	-$65,603
2019	$897,125	$492,282
2020	$1,841,328	$944,203
2021	$1,798,741	-$42,587
2022	$1,839,162	$40,421
2023	$1,864,064	$24,902
2024	$1,910,262	$46,198
2025	$1,836,650	-$73,612
2026	$1,912,645	$75,995
2027	$400,000	-$1,512,645

Income Tax Trend



- Income tax revenue sensitive to local economic conditions
- Estimated revenue for FY26 = $2,410,000
- No growth expected in FY27 —$10,000 reduction due to cyclical nature of tax remittance by large payors & decline in industrial production

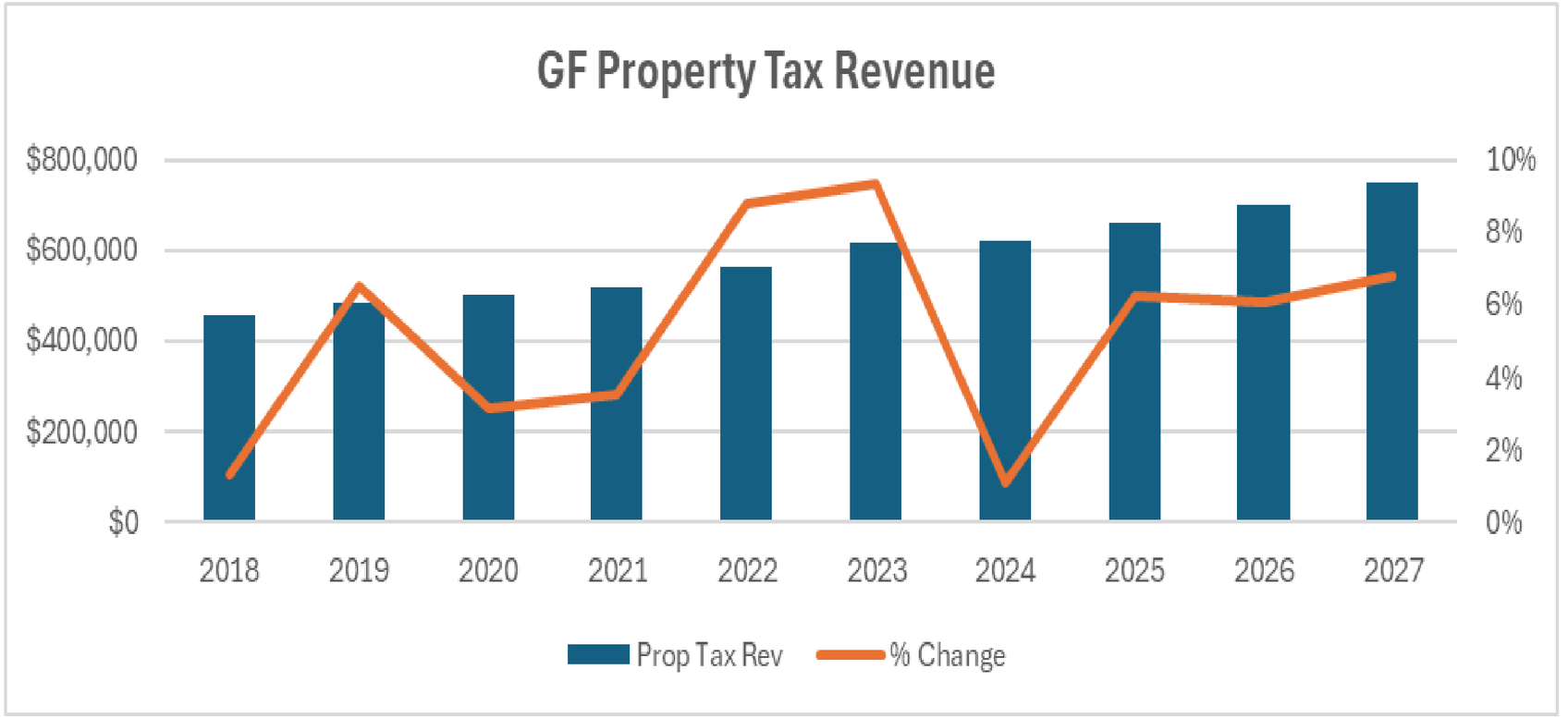
General Fund — State Revenue Sharing (SRS)



Tax Year	Revenue Sharing	% Change
2017	$ 985,817	30.99%
2018	$ 1,095,435	11.12%
2019	$ 973,484	-11.13%
2020	$ 964,931	-0.88%
2021	$ 989,343	2.53%
2022	$ 1,067,992	7.95%
2023	$ 1,013,426	-5.11%
2024	$ 1,071,071	5.69%
2025	$ 1,084,651	1.27%
2026	$ 1,100,000	1.42%

- SRS increases have tracked significantly below the annual rate of inflation
- SRS revenues are expected to be flat compared to FY25-26, remaining at $1.1 million for FY26-27

General Fund — City Property Tax Revenue (excludes LCSA)



Tax Yea	Prop Tax R	% Char
2018	$ 455,281	1.33%
2019	$ 485,002	6.53%
2020	$ 500,322	3.16%
2021	$ 518,109	3.56%
2022	$ 563,537	8.77%
2023	$ 616,237	9.35%
2024	$ 623,067	1.11%
2025	$ 662,027	6.25%
2026	$ 702,419	6.10%
2027	$ 750,000	6.77%

- General Fund Operating Millage has been 3 mills since early 1990's, when income tax ordinance was enacted

- Property tax revenue has increased greater than 5% in several years due to new construction and Proposal A "pop-ups."

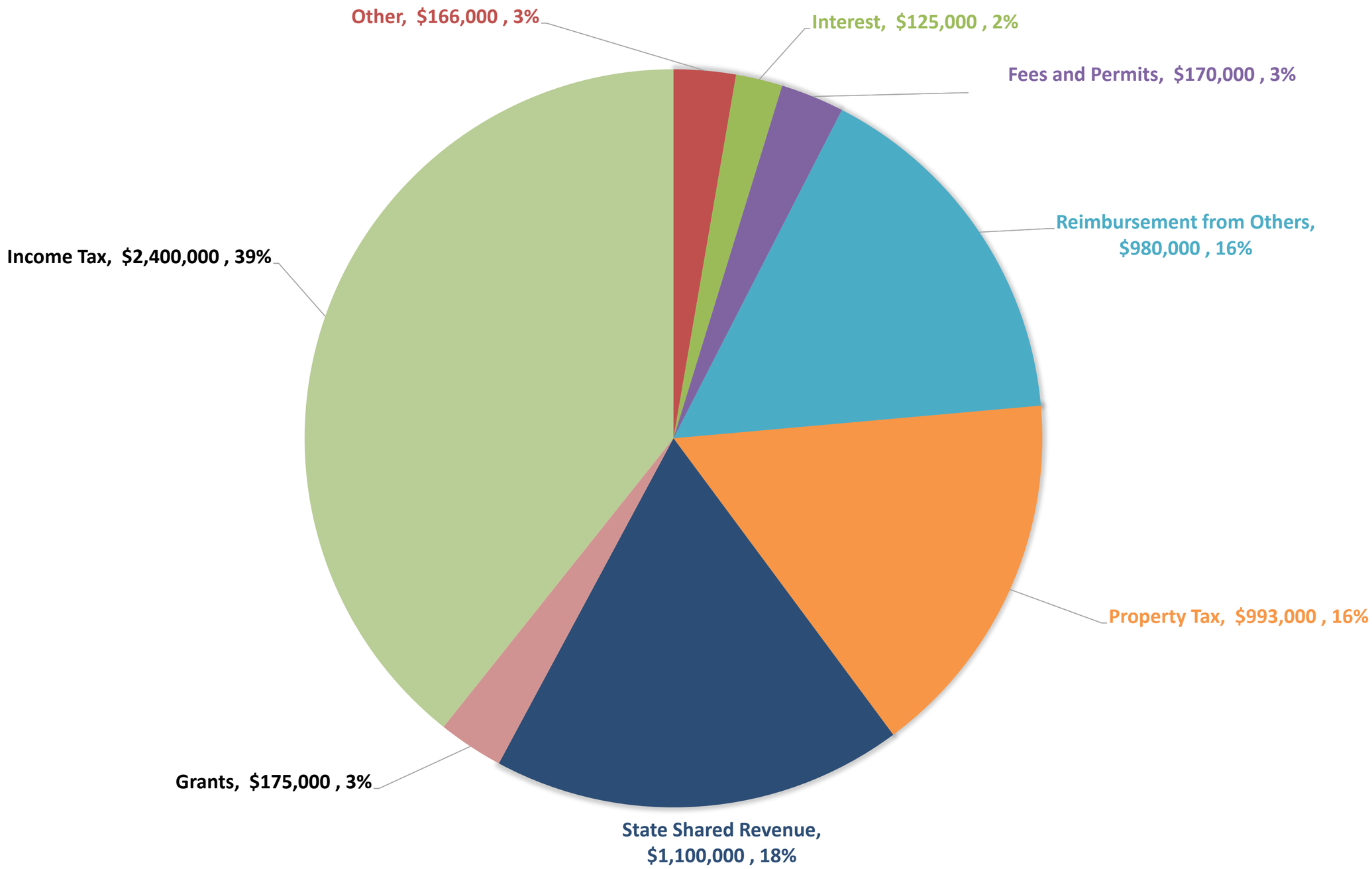
FY27 Millage Rate - lowest since FY2010; continued Headlee Impact

General Fund	Operating	3.0000 mills
General Fund	Theatre	1.0000 mills
General Fund	Parks Facilities	2.0000 mills
Public Safety	Apparatus	1.1500 mills
Solid Waste	Disposal	1.0000 mills
Environmental Response	Landfill Operating	0.1008 mills
Dial-A-Ride	Public Transit	0.6994 mills*

***DAR millage rolled back from 0.75 mills set by City Charter – 0.0506 loss x current TV = $8,036**

Total 8.9502 mills

GENERAL FUND REVENUES
2026-2027: $6,109,000



General Fund: Expenditure Highlights

Contributions to other funds total $905,000 for FY 27, including:

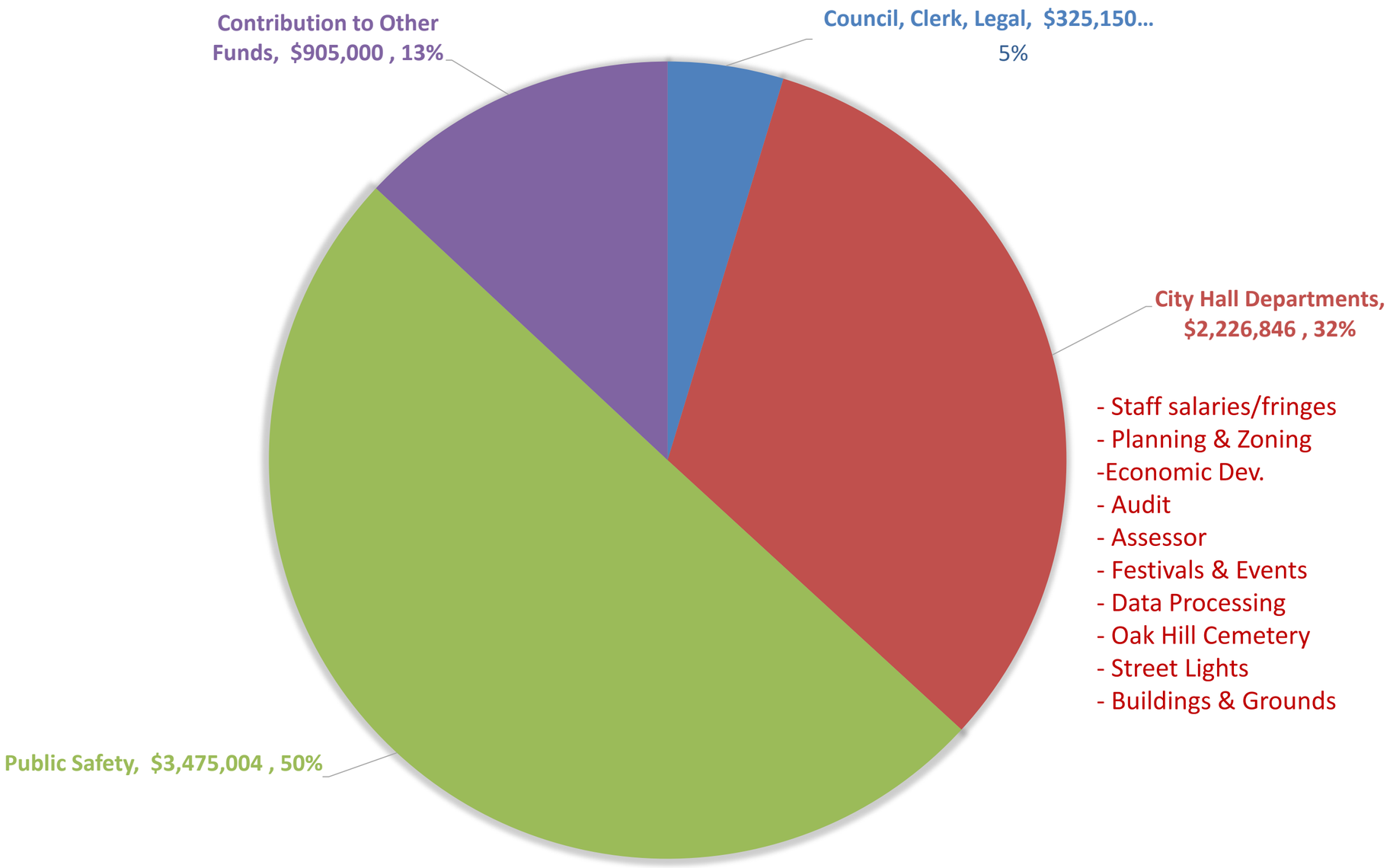
- Public Safety Apparatus Fund $180,000
- Parks Facilities Improvement Fund $100,000
- DDA (& Theatre) $235,000
- Recreation Department Fund $390,000

Contributions to other Funds — decreased by $25,000 compared to amended FY25-26 (from $930,000 to $905,000) due to reduction in transfers to DDA/Theatre and Recreation Department

General Fund: Expenditure Highlights – down 12.9% from PY

- Fringe Benefits — Budget decreased by $319,525 to reflect application of extra MERS pension contributions to several underfunded divisions – results in decrease in annual required contribution (ARC).
- MERS UAL — Extra annual pension payments eliminated toward UAL.
- Wages – Budgeting 3% non-union; 3% AFSCME Clerical; 3% Teamsters; 3.5% AFSCME DAR; TBD for POAM.
- Public Safety Wages – Also includes temporary increase for two cadet positions in anticipation of 2027 PSO retirements. Proposal to add 3 more PSOs would add $330K to current budget request, expand gap to $1,130,000
- Economic Development – Reduced predevelopment & design engineering expenses related to Deerfield High Tech Business Park
- Most other expenditures line items - Remain the same as FY 26, with minor adjustment for inflation to continue essential City services.

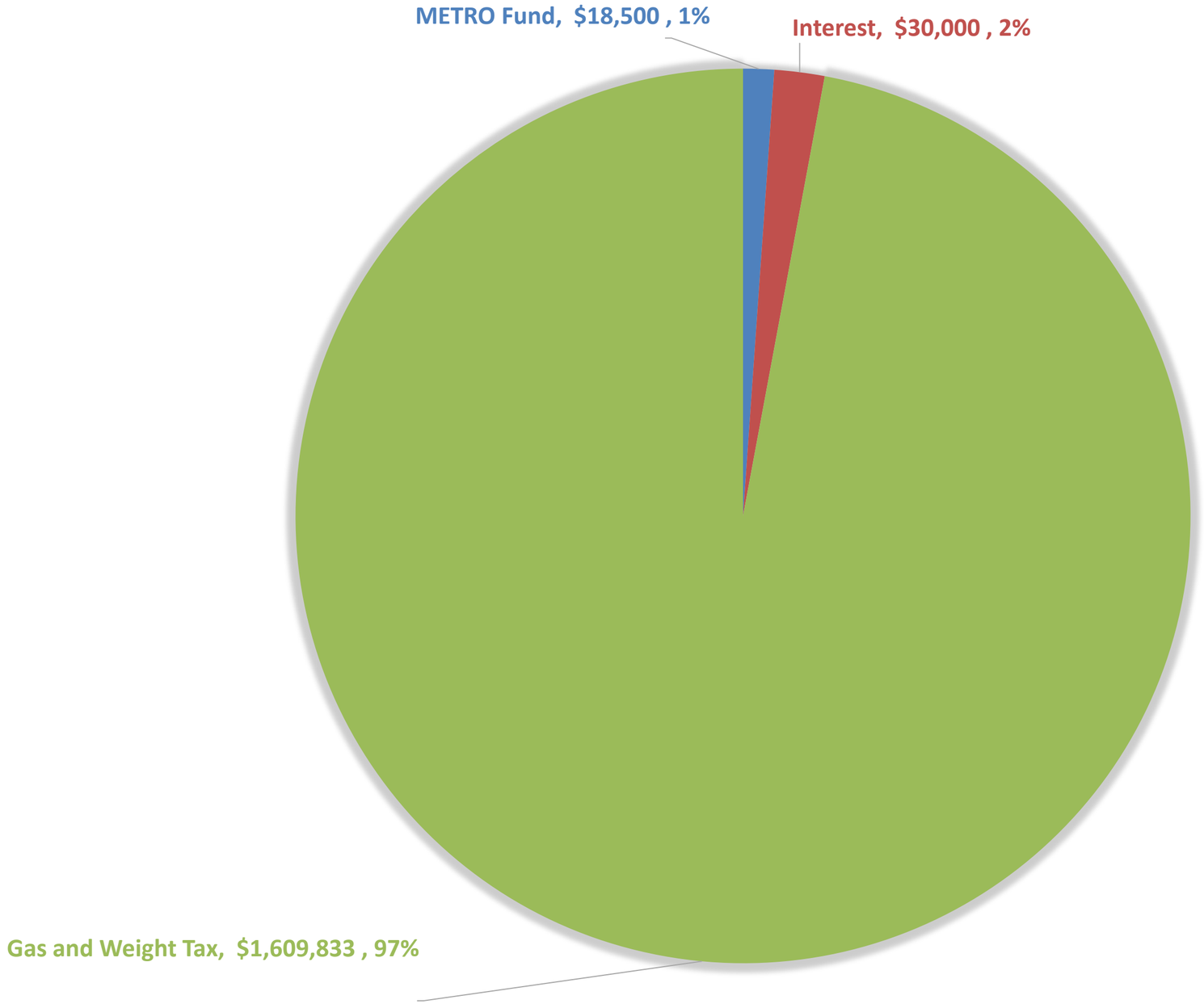
GENERAL FUND EXPENDITURES
2026-2027: $6,932,000



Major Street Fund: Revenue Highlights

- Major Streets — 8.66 miles (34%) of the City's overall street system total (25.77)
- Gas & Weight Tax — Largest revenue source; distributed via Act 51 formula
  - Est. at $1,609,833, up by $514,347 (47%) over amended FY26 budget due to new state road funding plan
- Transfer to Local Streets — $150,000 transfer planned to assist local street improvement projects
- Balanced Budget — Revenues expected to exceed expenses by $116,833; intentionally growing fund balance for future street projects

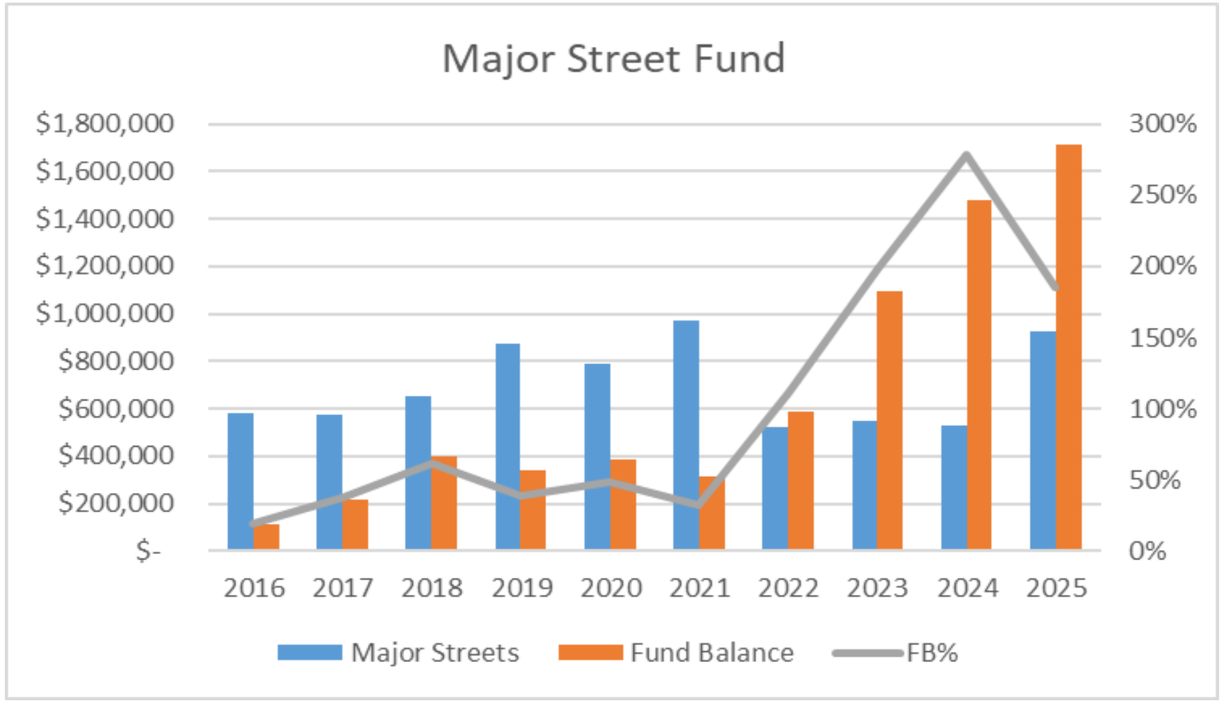
MAJOR STREETS REVENUES
2026-2027: $1,658,333



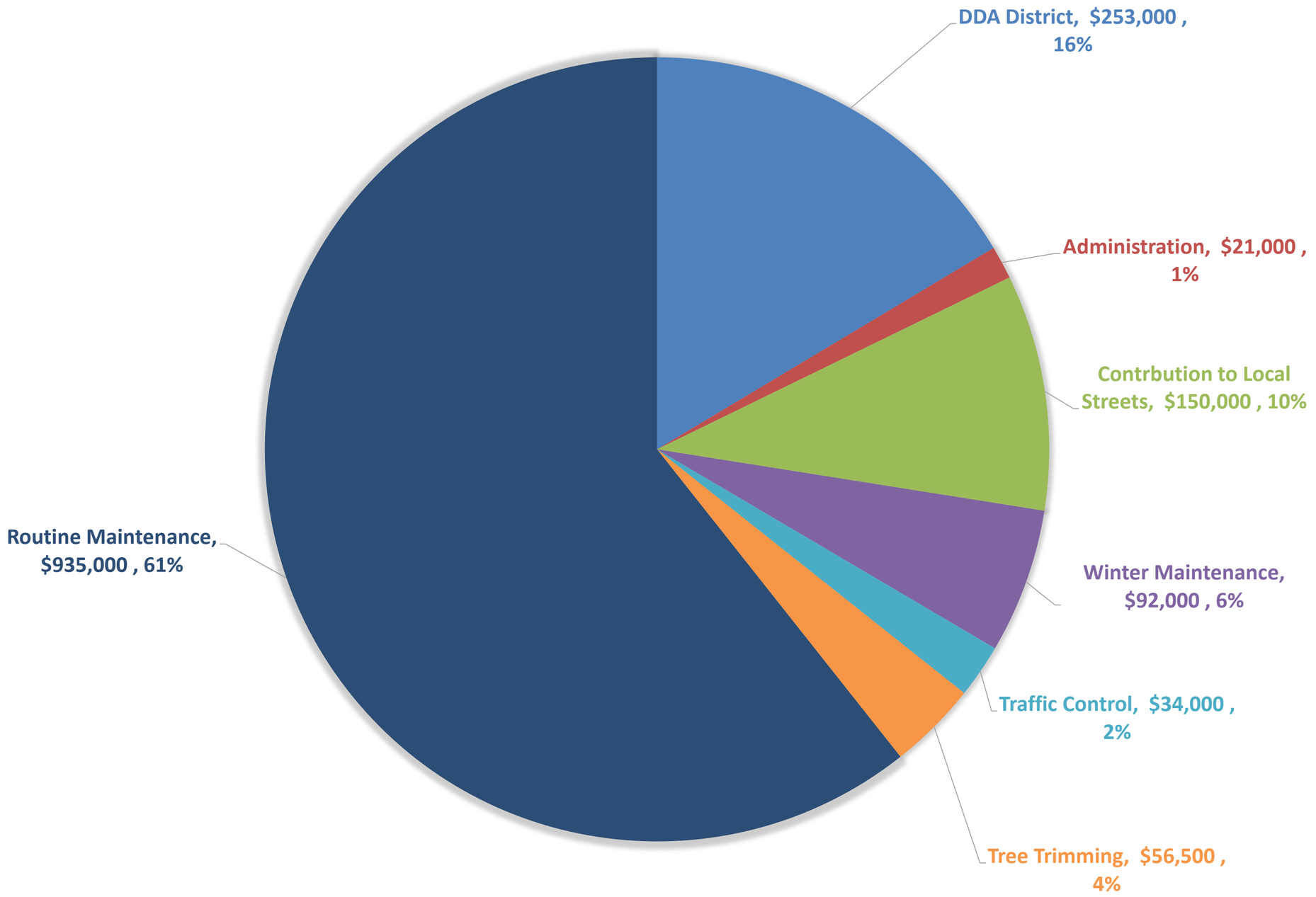
Major Street Fund: Expenditure Highlights

- Maintenance/Operations — Line items remain consistent with prior year levels except increased street resurfacing
- Major Street Improvements — Resurfacing of E. WashingtonSt. Street (0.508 miles) - $750,000

Fund balance at $1,713,076 after FY25; targeted for future street projects



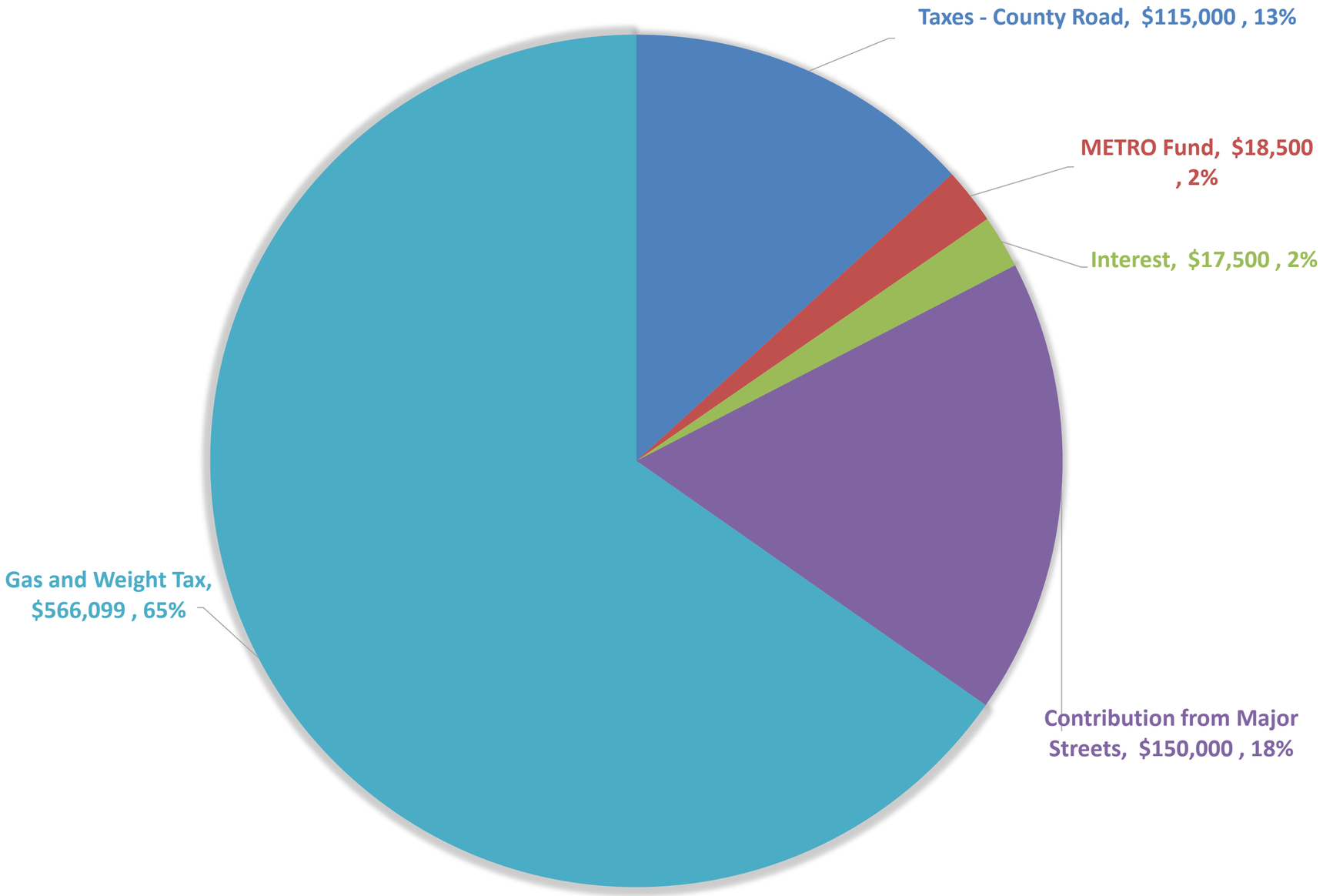
MAJOR STREETS EXPENDITURES
2026-2027: $1,541,500



Local Street Fund: Revenue Highlights

- Local Streets — 17.11 miles (66%) of the City's overall street system total (25.77 miles)
- Gas & Weight Tax — Largest revenue source; distributed via Act 51 formula - $566,099 anticipated
- Other Revenues
  - County road millage = $115,000
  - METRO Act payment = $18,500
- Total revenues
  - FY26 $676,597; FY27 $867,099
  - Increase of $190,502, due to state's new road funding plan

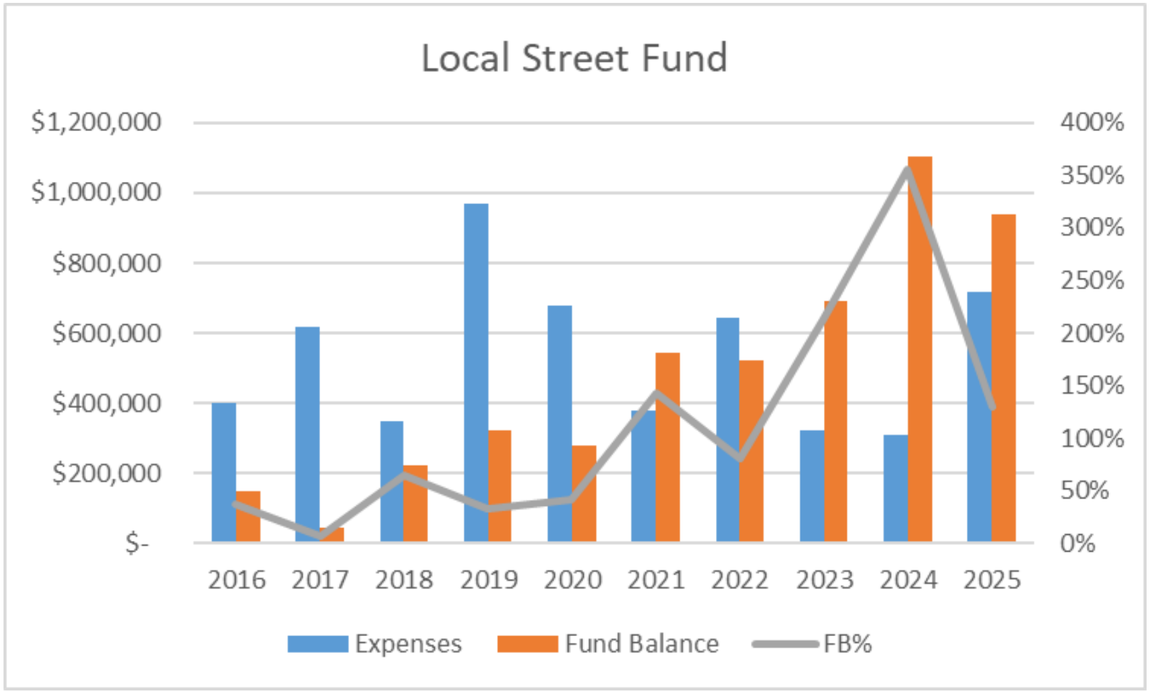
LOCAL STREETS REVENUES
2026-2027: $867,099



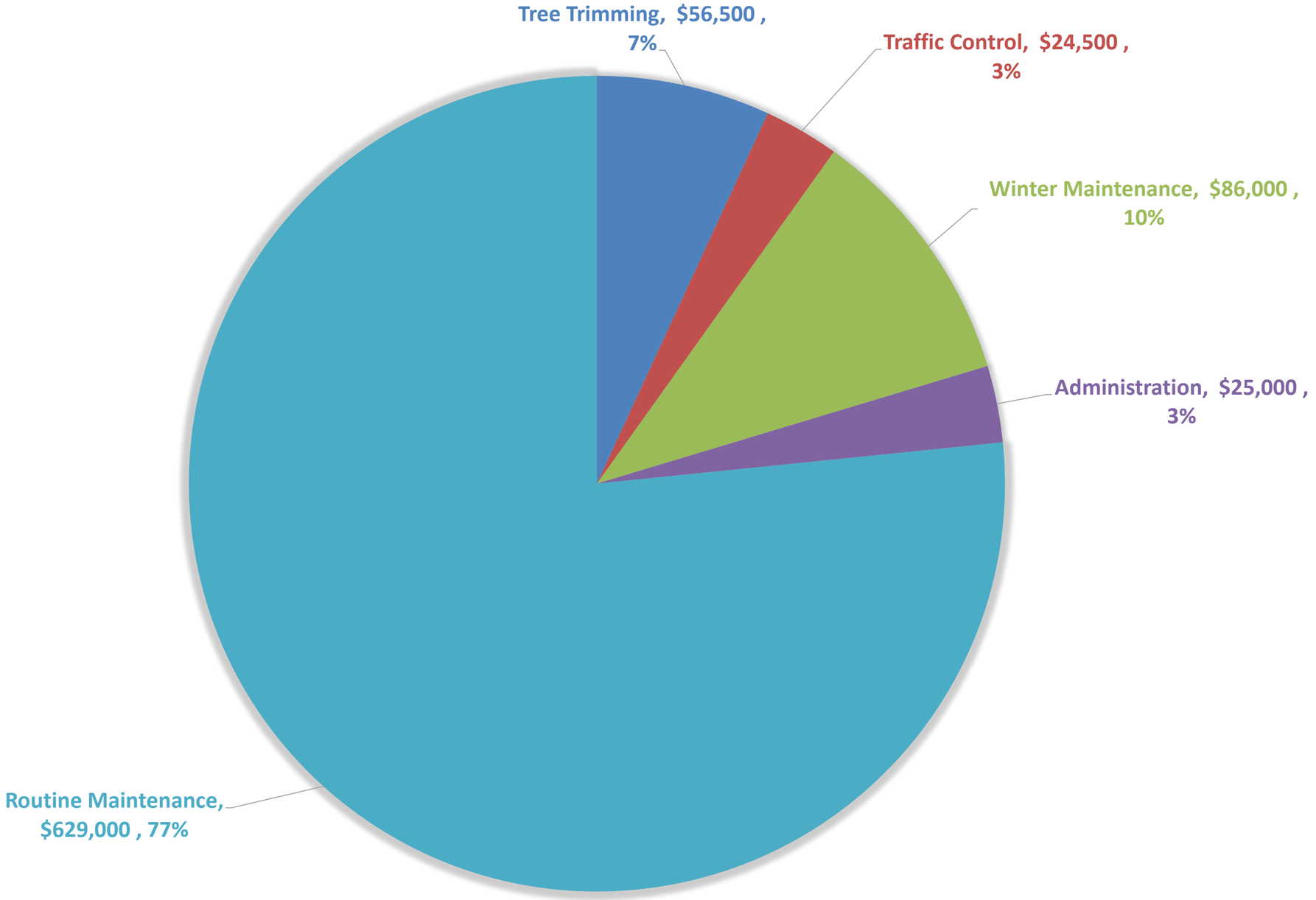
Local Street Fund: Expenditure Highlights

- Balanced Budget — Revenues expected to exceed expenditures by $46,099 for future street paving projects
- Street Paving — Budgeted at $450,000; resurfacing Morse St. (0.177 miles) and Pearl St (0.121 miles)
- Total expenses
  - FY26 $703,500; FY27 $821,000
  - Increase of $117,500
  - Current fund balance –
  - $939,987 (= 0.80 miles)

Cost to resurface 1 mile (2026) = $1,181,965



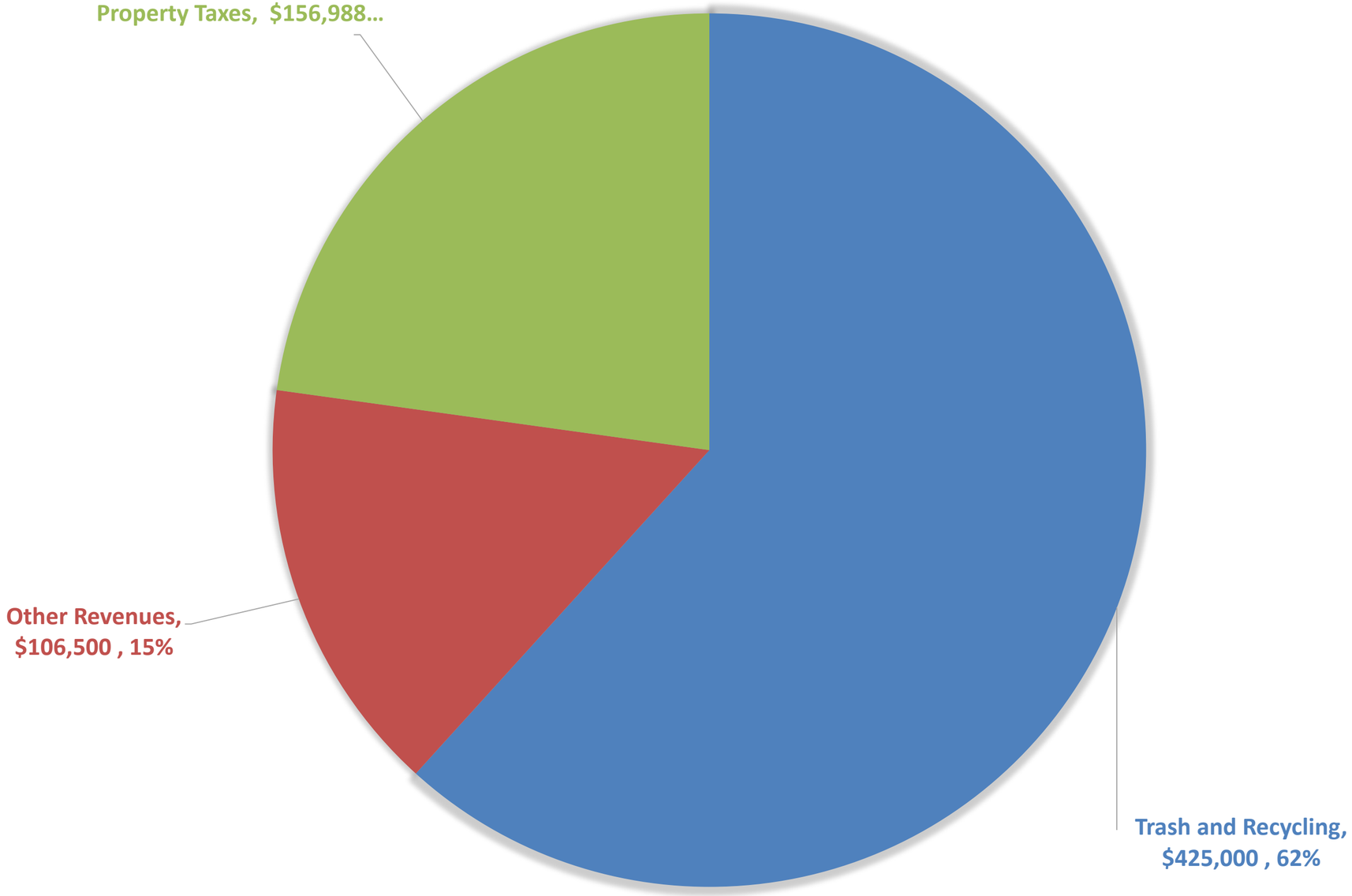
LOCAL STREETS EXPENDITURES
2026-2027: $821,000



Solid Waste Fund: Revenue Highlights

- Largest Revenue Source — collection fees at $425,000
  - Collection Fees — quarterly rates — increasing overall by 2.4% due to CPI increase per contract; FY26-27 rates will be as follows:
    - Bag Tags — $4.40 per tag (+$0.15)
    - 90 gallon container — $31.50/quarter (+$0.60)
    - Curbside Recycling — $13.80/quarter (+$0.30)
- Property Taxes — 1.00 mill + LCSA = $231,988

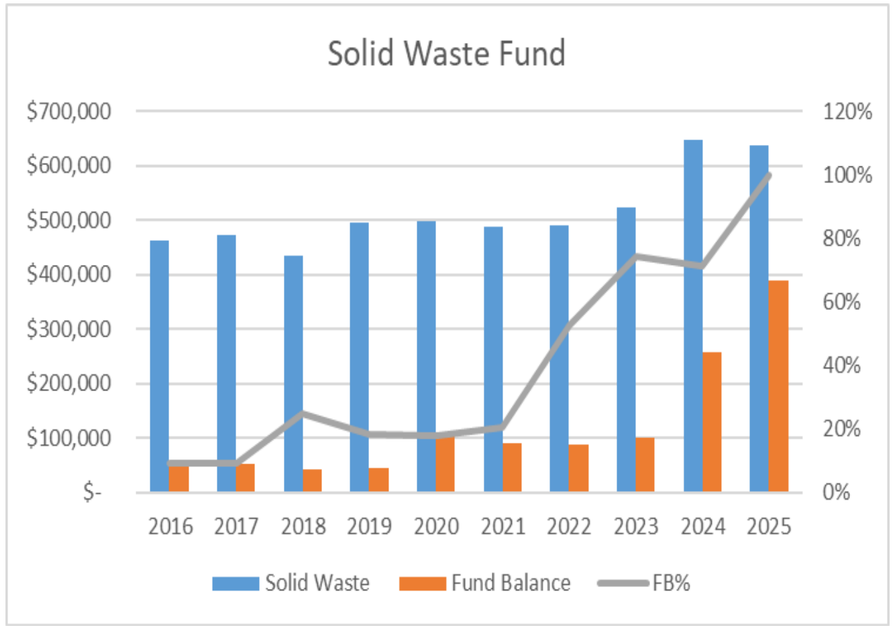
SOLID WASTE REVENUES
2026-2027: $688,488



Solid Waste Fund: Expenditure Highlights

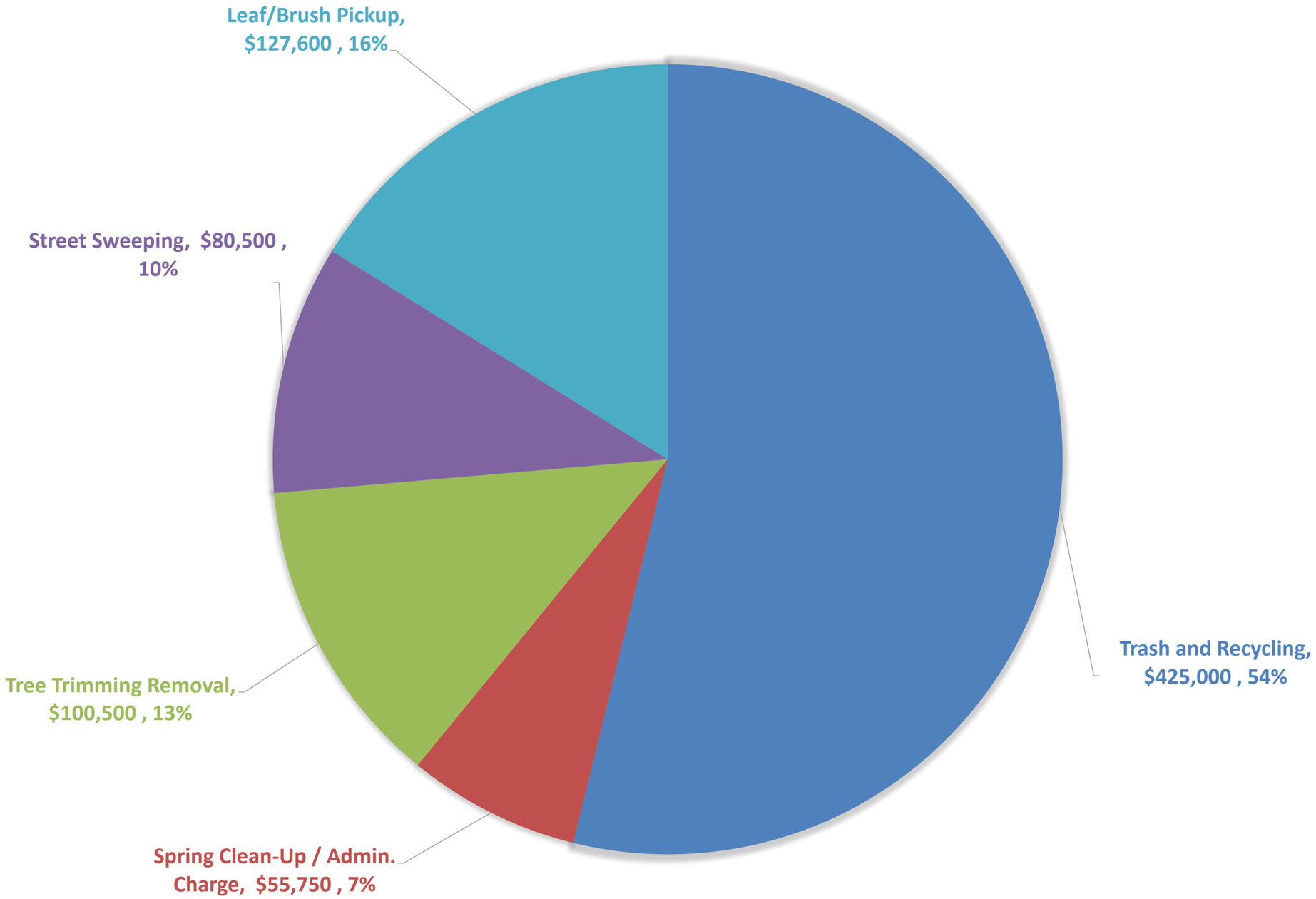
- Collection Programs:
  - Contracted refuse and recycling pick-up
  - Spring and fall “Dump your Junk”
  - Spring and fall brush pick-up
  - Street tree trimming
  - Fall leaf pick-up (bagged leaves only)
  - Street sweeping

Budget: $688,488 — Revenues
789,350 — Expenditures
($100,862)



- FY27 year-end fund balance projected at $ 422,299(53%).

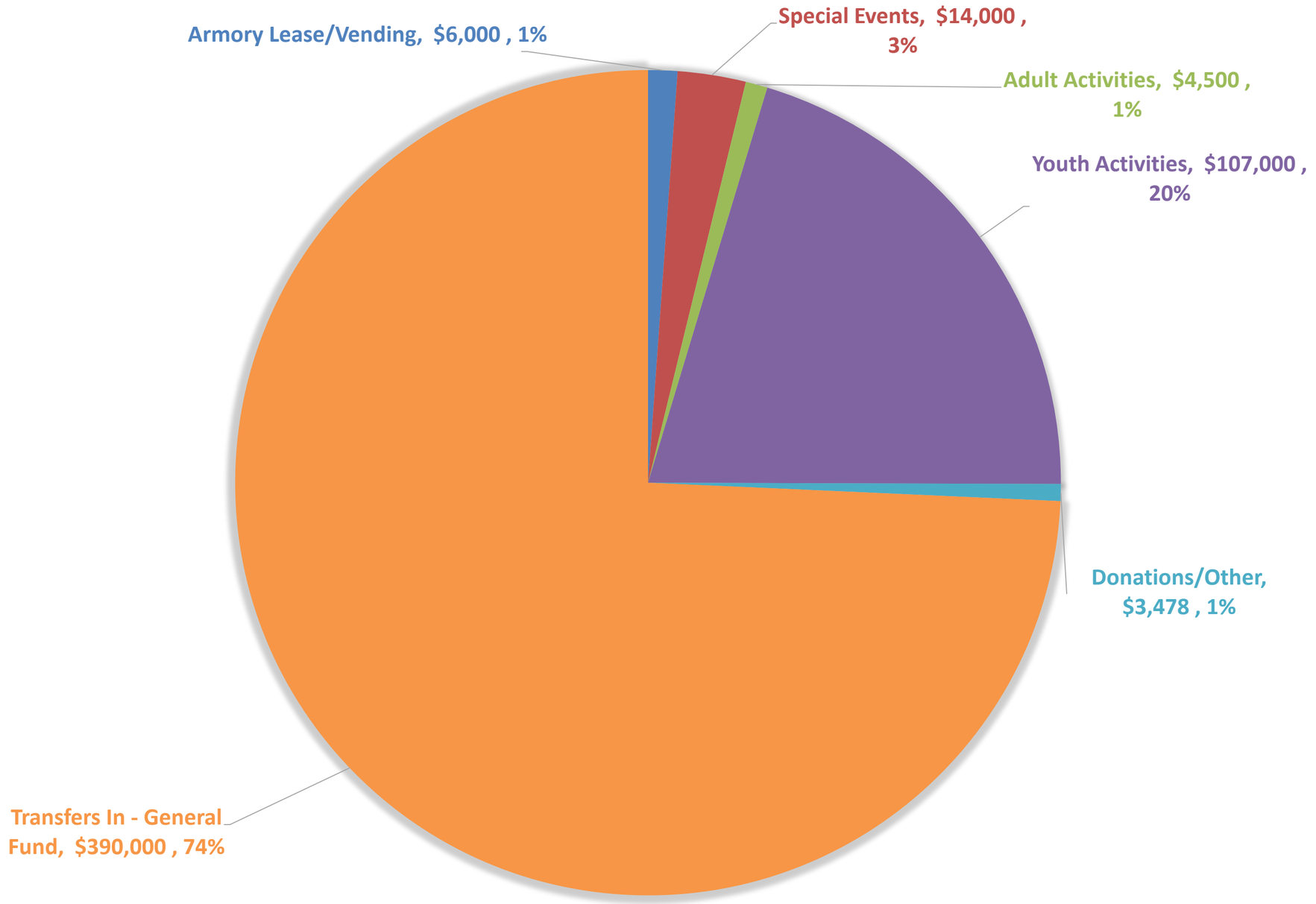
SOLID WASTE EXPENDITURES
2026-2027: $789,350



Recreation Department Fund: Revenue Highlights

- Responsible for maintenance of all parks, recreation programming and staffing
- Largest Revenue Source — contribution from GF: $390,000 (74% of total - down $10,000 from prior yr)
- Participation Fees — $111,500
  - Youth: $105,000
  - Adult: $4,500
- Total Revenues
  - FY26 $538,900
  - FY27 $524,978
  - $ 13,922 decrease

RECREATION REVENUES
2026-2027: $524,978

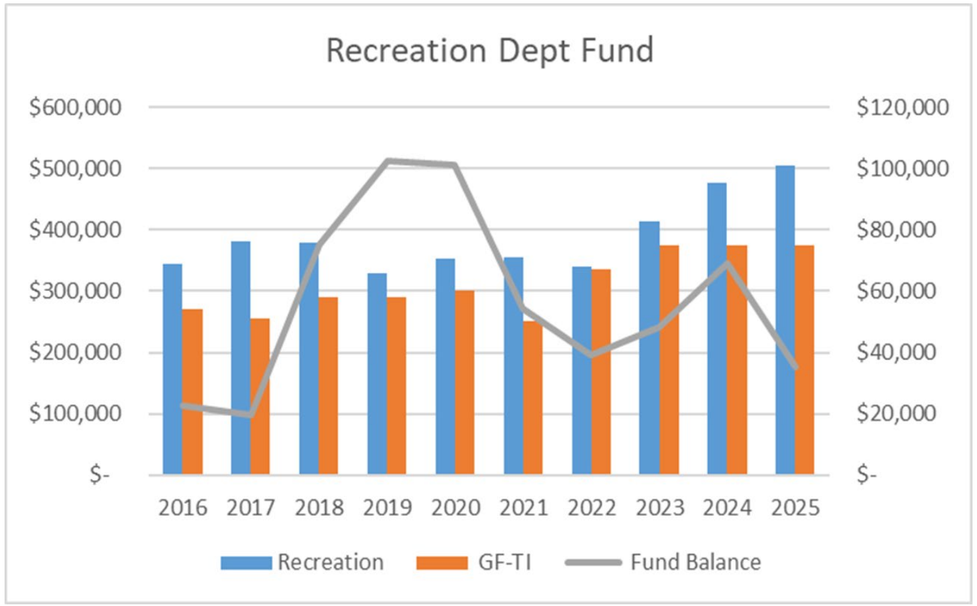


Recreation Fund: Expenditure Highlights

Balanced Budget: $524,978 — Revenues

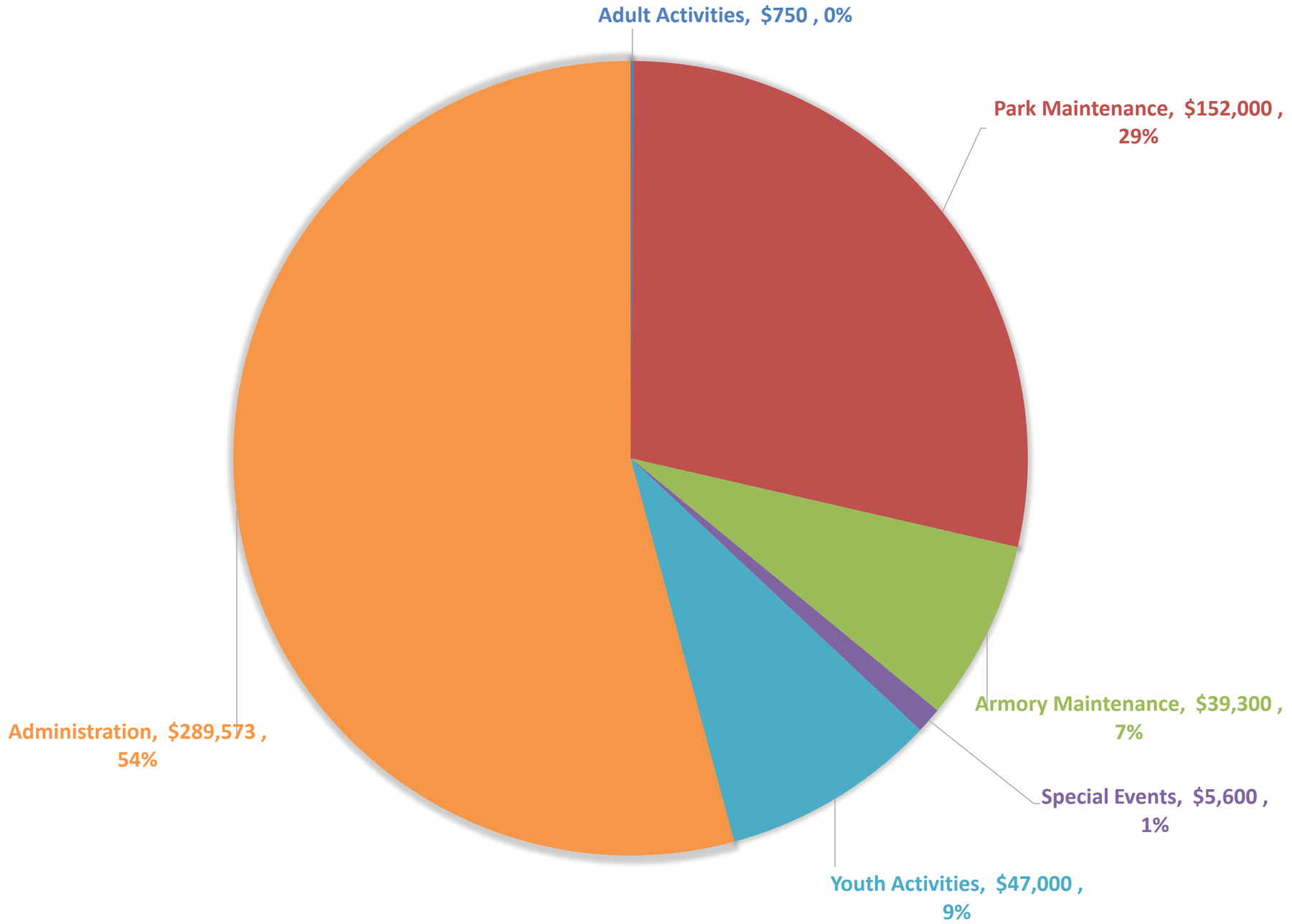
$534,223 — Expenditures

$ 9,245 — Gap from fund balance



- Largest expenditures
  - Administration: $289,573
  - Park Maintenance: $152,000
- FY27 year-end fund balance projected at $8,001 (1.5%)
- **Recreation Dept. Fund — Growing sustainability issue**
  - Needs more revenue other than GF operating millage contribution
    - Increased recreation programs/special events ($25,150 goal set with FTE ↑ ($22,390 achieved from FY23-FY25)-- revenues have increased, but so have expenses)
    - Following Steele Street Park project – recommend ceasing park construction and reassigning millage to Recreation Dept.

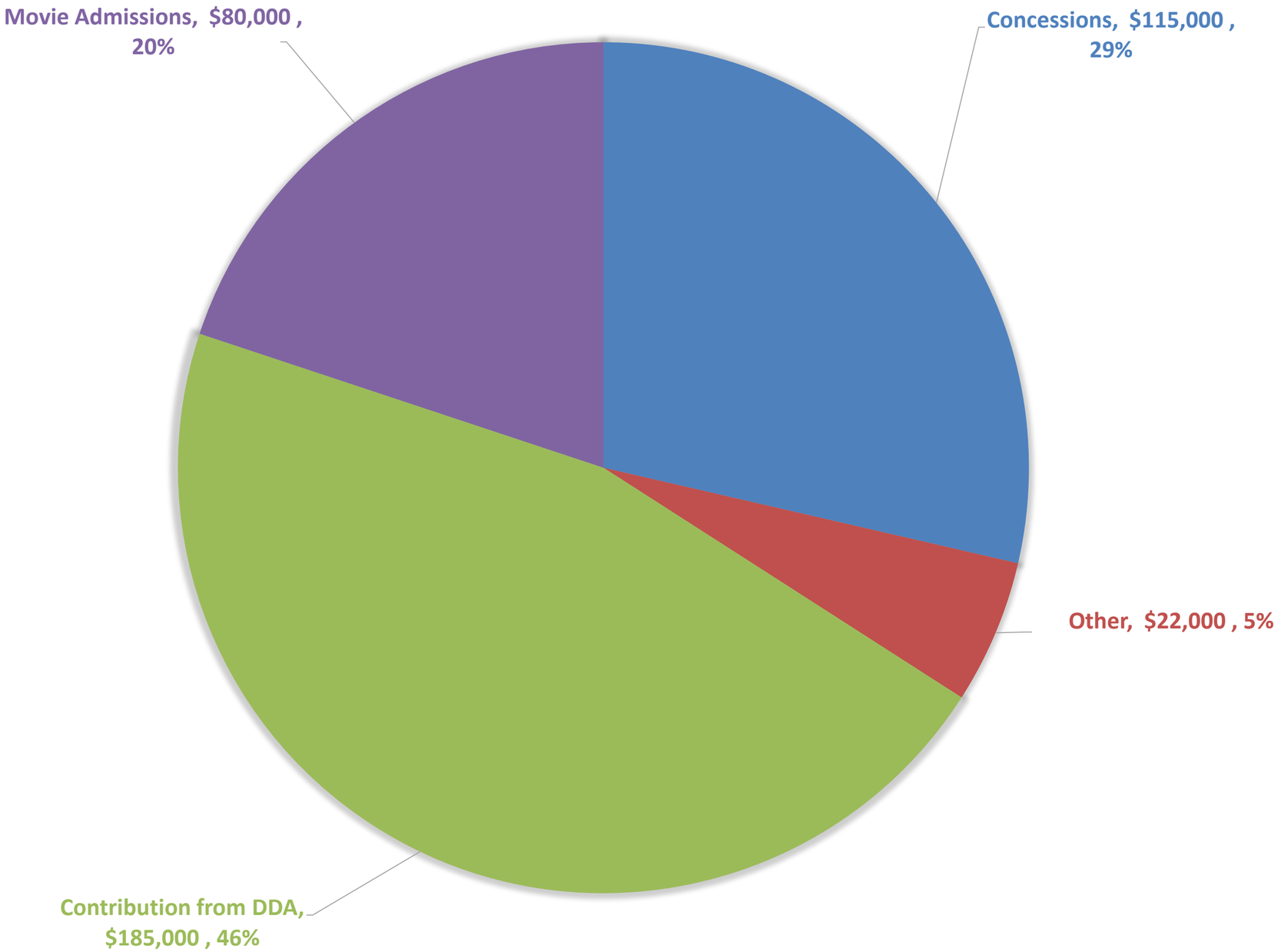
RECREATION EXPENDITURES
2026-2027: $534,223



Theatre Fund: Revenue Highlights

- City acquired Ionia Theatre in 1985; operates with 2.5 FTEs plus volunteers
- Largest Revenue Sources — transfer in from DDA (GF) — $185,000; theatre concessions - $115,000; ticket sales $80,000; flat revenues otherwise
- 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
  - FY25-26 $405,100; FY26-27 $402,000

THEATRE REVENUES
2026-2027: $402,000



Theatre Fund: Expenditure Highlights

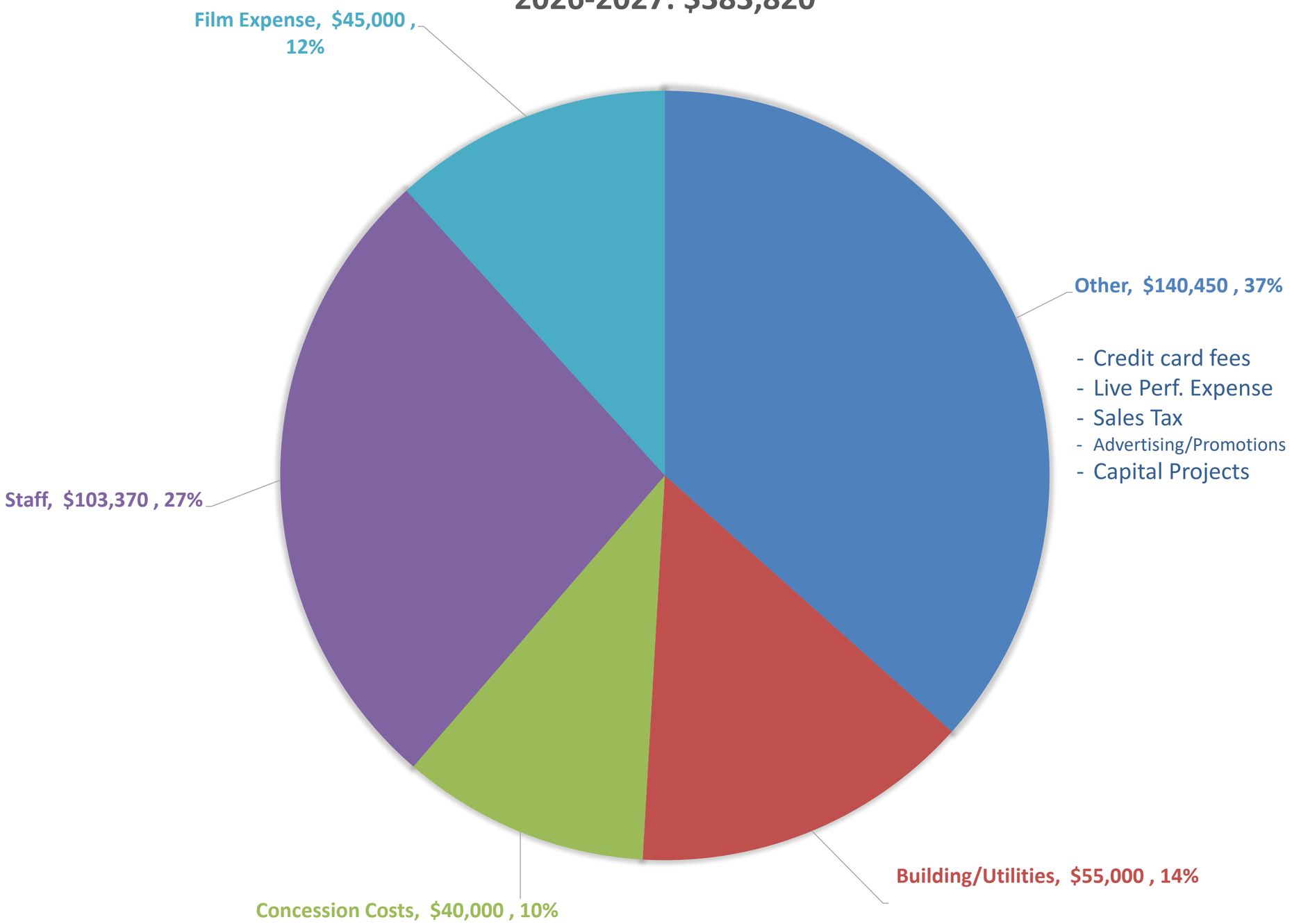
Balanced Budget:	$402,000 — Revenues	FY26 - $397,950 Exp.
	$383,820 — Expenditures	FY27 - $383,820 Exp.
	$ 18,180 – Fund Equity	$ 14,130

- Expenses reduced by $14,130 YOY due to combination of DDA/Theatre Director position

Theatre Fund — Point of criticality remains

- New revenue still necessary to fill operating gap – Theatre Committee working to broaden live events & additional rental opportunties
- Concession prices last increased in FY24; currently under review. Ticket pricing still held at rates since 2010 due to mandated majority cost share with movie producers and low attendance rates
    - City currently levies 1.0 mill — dedicated to theatre capital projects; still diverting as necessary to cover operations and foregoing large capital projects (i.e., theatre main roof & projectors)

THEATRE EXPENDITURES
2026-2027: $383,820



Utility Funds: Rates & Impact Factors

	Current	Proposed
Water		
Commodity	$4.60/1,000	$4.90/1,000(+6.5%)
Debt Service	$34.00/REU/qtr	$38.00/REU/qtr (+11.8%)
Sewer		
Commodity	$4.90/1,000	$5.00/1,000 (+2.0%)
Debt Service	$45.00/REU/qtr	$46.00/REU/qtr (+2.2%)

Average overall rate increase:

4.79% - based on average household usage of 22 units/mo.

- Beginning $3 million LSL replacement project this year – rate increase required to cover future debt service on up to $1.5 million at 1.5% interest
- City of Ionia wellfield – high maintenance cost due to high mineral content
- State institutional water & consumption stabilized after 20% decline
- Future economic growth in other areas (i.e., new housing & business park developments) will help increase water & sewer use and revenues.

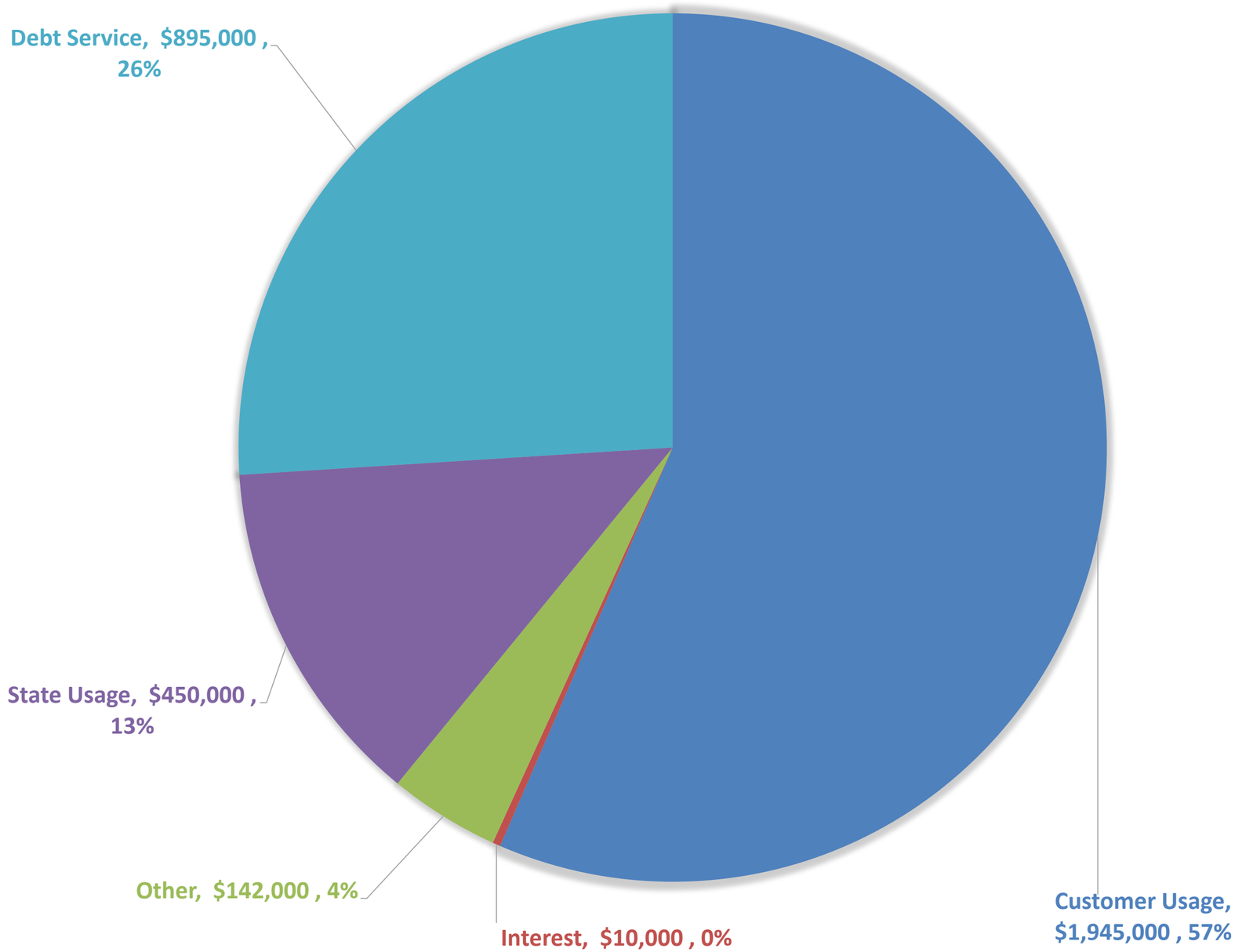
Utility Funds: Historical Rates

Fiscal Year:	21-22	22-23	23-24	24-25	25-26	Proposed 26-27
Water Commodity Charge (per 1,000 gal)	$3.80	$4.00	$4.10	$4.20	$4.60	$4.90
Water Debt Service (1 REU = 22,000 gallons)	$28.00	$30.00	$32.00	$33.39	$34.00	$38.00
Sewer Commodity Charge (per 1,000 gal)	$4.20	$4.30	$4.50	$4.87	$4.90	$5.00
Sewer Debt Service (1 REU = 22,000 gallons)	$46.00	$46.00	$46.00	$44.59	$45.00	$46.00

Water Fund: Revenue Highlights

- Water Fund revenues — $3,442,000
  - Residential/Commercial/Industrial customers — $1,945,000
  - State Institutional customers — $450,000 (↓11.6% from $509K in FY23)
  - REU charge revenue — $895,000
- Proposed rate increase — 7.84% for average household
- Total revenues:
  - FY26 $3,407,500; FY27 $3,442,000
  - Overall revenue increase of 1.0%; **does not yet include SRF revenues to offset LSL replacement project expense**

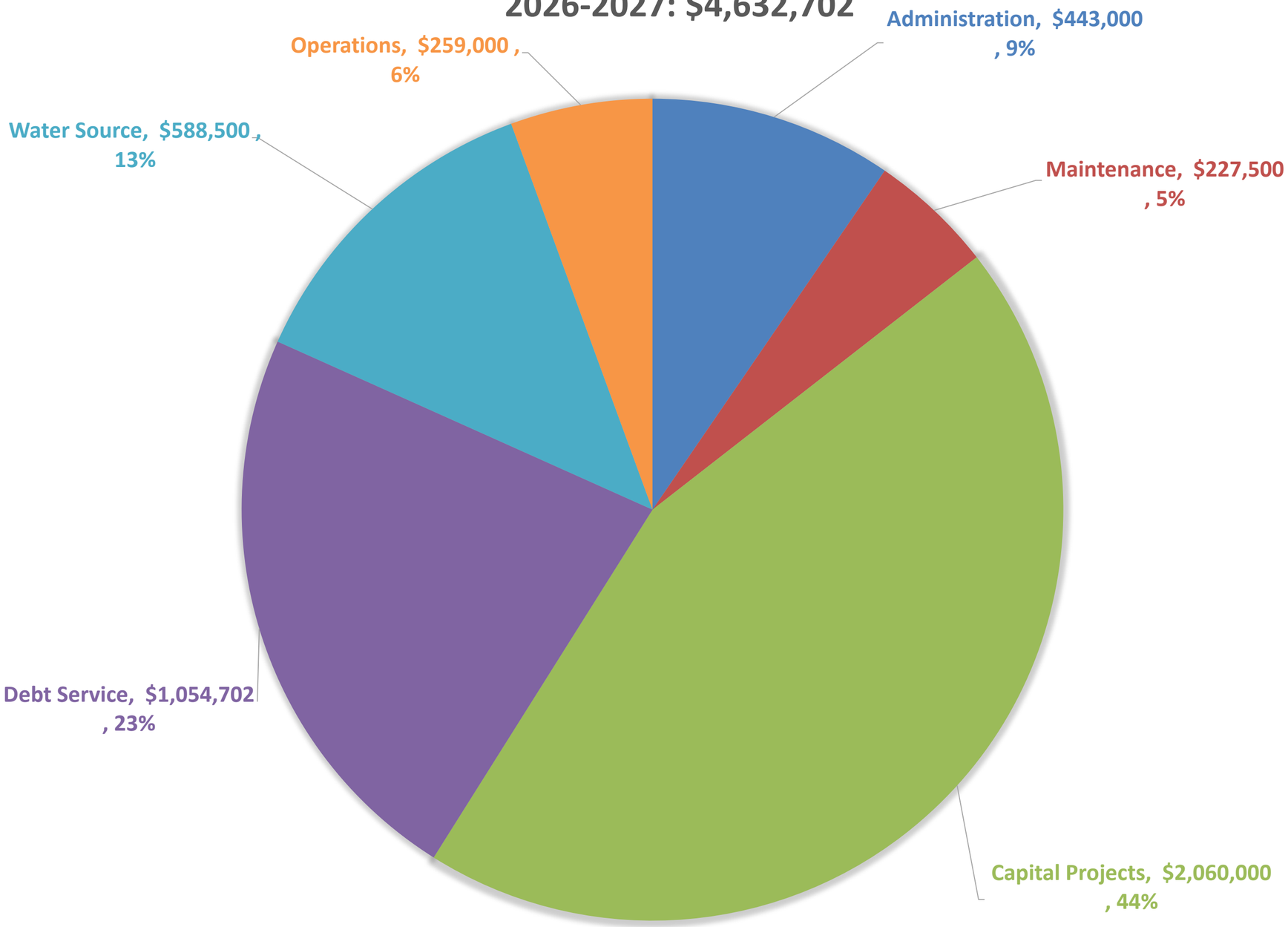
WATER REVENUES
2026-2027: $3,442,000



Water Fund: Expenditure Highlights

- Fund Balance Budget — Expenditures expected to exceed revenues by $1,190,702 (Bond proceeds for LSL project have not been budgeted currently in revenue lines)
- Maintenance/Operations — Most line items remain consistent with prior year levels
- Annual scheduled debt service payments
  - $1,054,702 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 $3,000,000
- Total Expenses:
  - FY 26 $2,756,017; FY27 $4,632,702
  - Increase of $1,876,685 (68%)
  - Expected YE unrestricted Net Position $953,604(35% of FY26 exp)

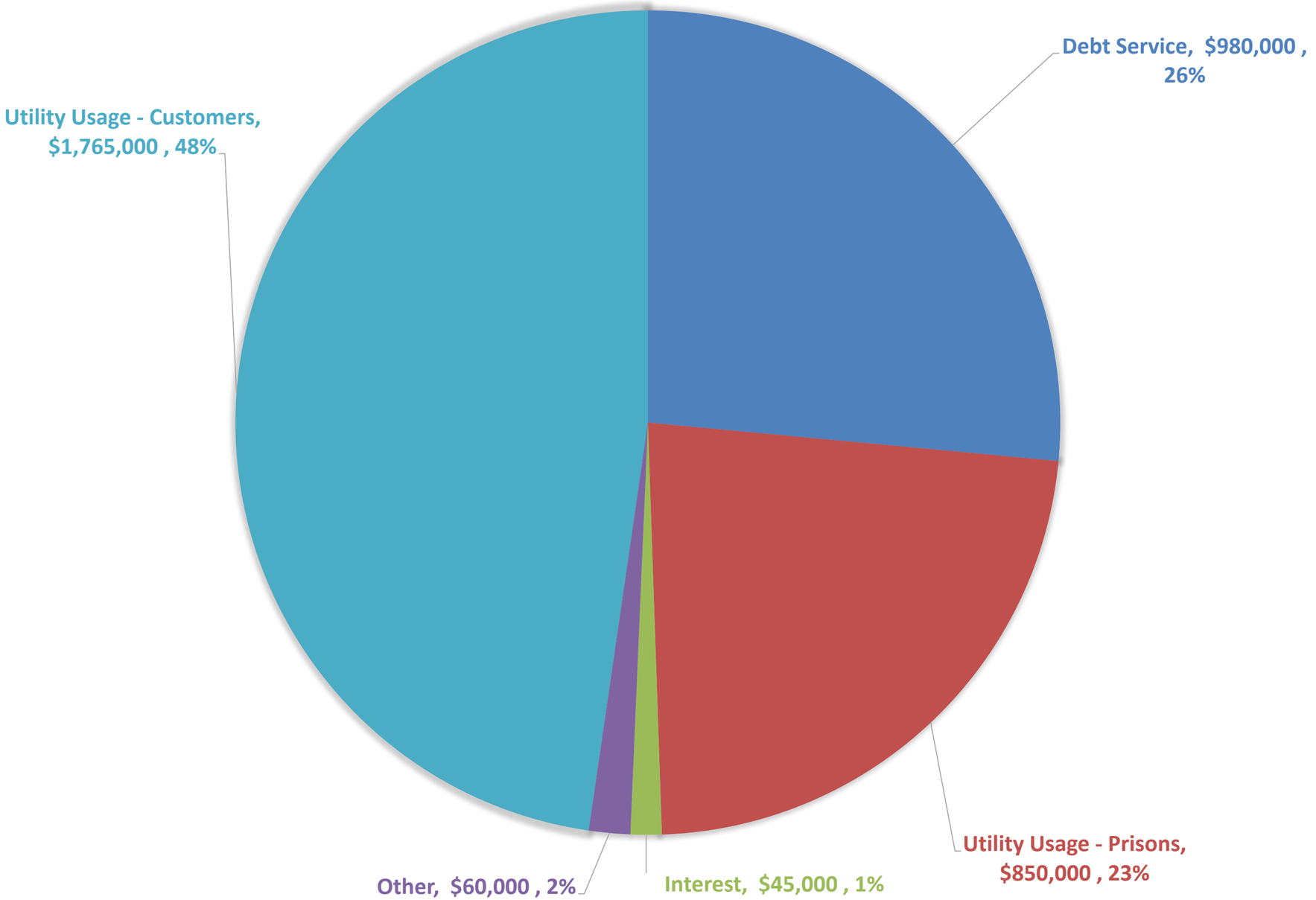
WATER EXPENDITURES
2026-2027: $4,632,702



Sewer Fund: Revenue Highlights

- Sewer Fund revenues — $3,700,000
  - Residential/Commercial/Industrial customers — $1,765,000
  - State Institutional customers — $850,000 (down 0.5% from FY23 – four years ago)
  - REU charge revenue— $980,000
- Commodity rate increasing from $4.90 to $5.00 per 1,000 gallons; REU rate increasing from $45.00 to $46.00 per REU
- Proposed rate increase – 2.09% for average household
- Total revenues:
  - FY26 $3,685,000; FY27 $3,700,000
  - Increase of $15,000 (0.4%)

SEWER REVENUES
2026-2027: $3,700,000

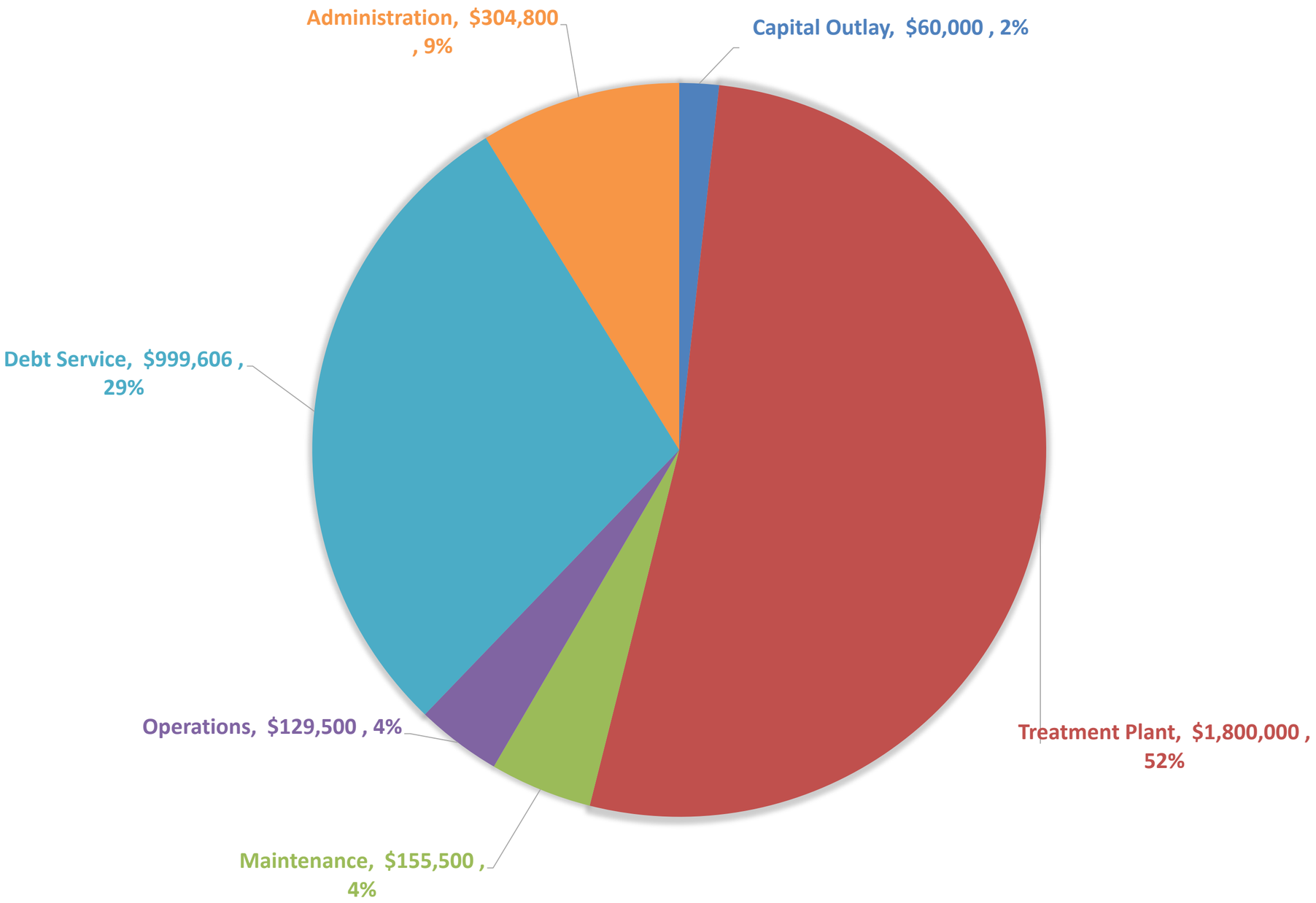


Sewer Fund: Revenue Highlights

- Balanced Budget – Building fund equity
  - Revenues $3,700,000
  - Expenditures $3,449,406

    Fund equity gain $ 250,594
- Largest expenditure — $1.8 million for WWTP operations
- Debt service expense — $999,606
- Capital Projects — $60,000 continued meter replacements
- Total expenses:
  - FY26 $3,420,941; FY27 $3,449,406
  - Increase of $28,465 (0.9%) — No street reconstruction with sewer
  - Expected YE unrestricted Net Position= $4,019,224

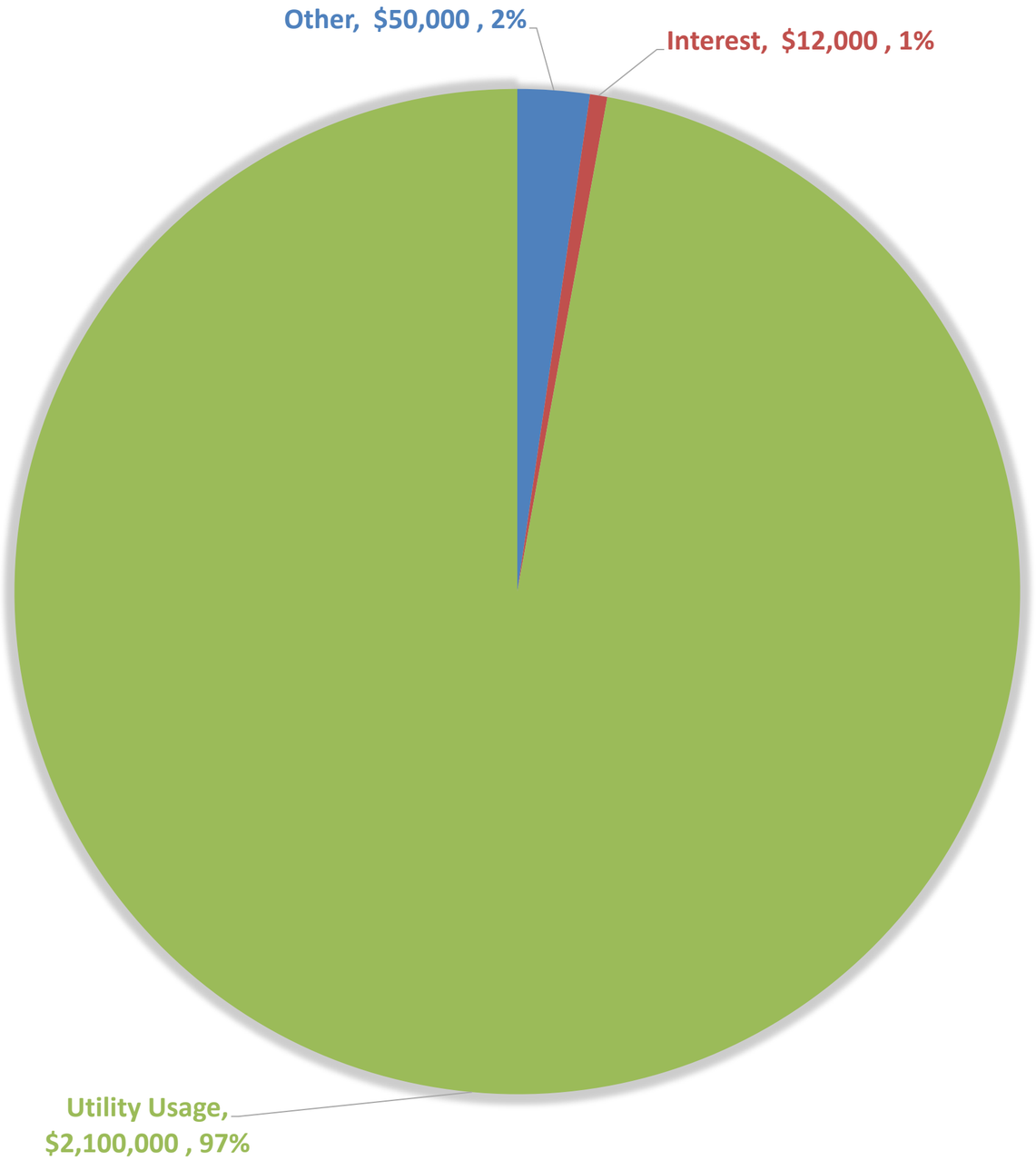
SEWER EXPENDITURES
2026-2027: $3,449,406



Ionia Regional Utilities Authority Fund: Revenue Highlights

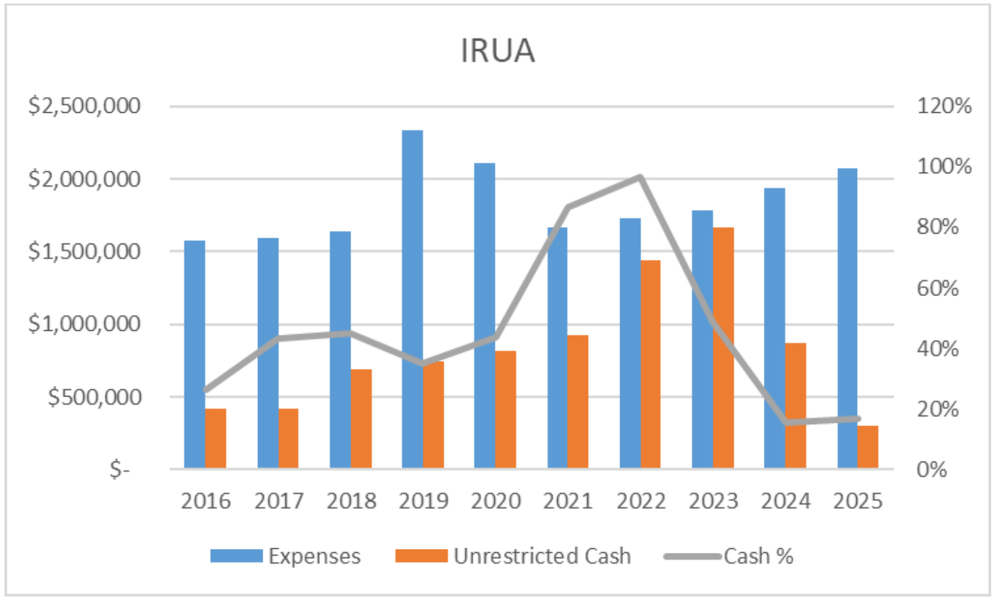
- IRUA Revenues — $2,162,000
- Largest revenue source — customer charges at $1,900,000; Berlin Twp customers (billed by Berlin Twp) at $200,000 – decline based on billable flow
- IRUA – joint venture membership with funding percentages (FY25):
  - City of Ionia (86.24%)
  - Berlin Township (6.10%)
  - Easton Township (2.85%)
  - Ionia Township (4.81%)
  - Orange Township (0%)
- IRUA Fund budget also subject to IRUA Board of Trustees approval
- Total Revenues
  - FY26 $2,228,000; FY27 $2,162,000
  - Decrease of $66,000 (3.0%)

IRUA REVENUES
2026-2027: $2,162,000

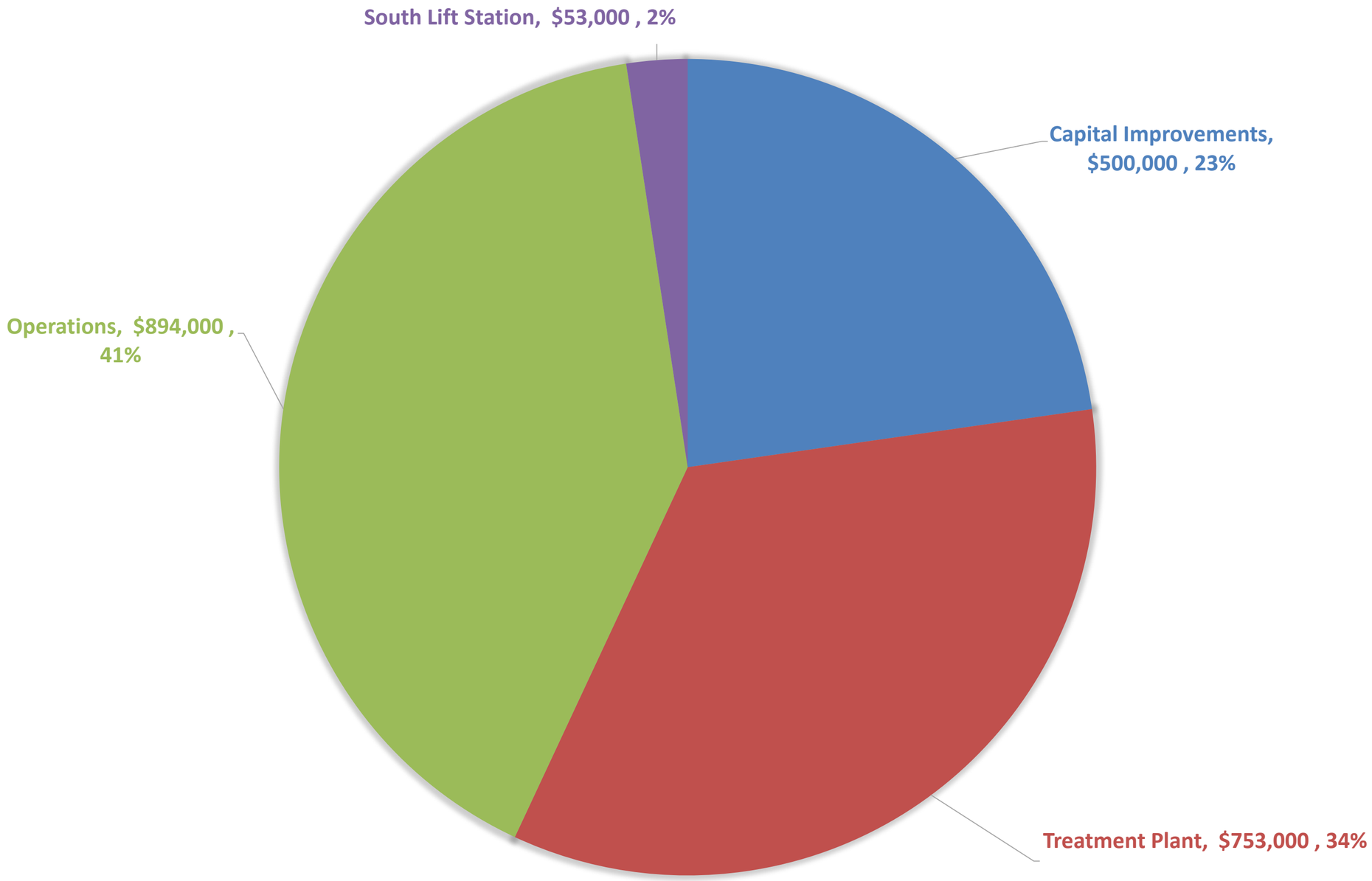


Ionia Regional Utilities Authority: Expenditure Highlights

- Balanced Budget utilizing fund balance –
  - Expenditures $2,162,000
  - Revenues $2,200,000
    ($ 38,000)
- Operations/Maintenance — Remain mostly unchanged from FY26 – only minor inflationary adjustments
- Capital Outlay — $500,000 – parking lot
- Total Expenses:
  - FY26 $2,228,000; FY27 $2,200,000
  - Decrease of $28,000 (1.3%)



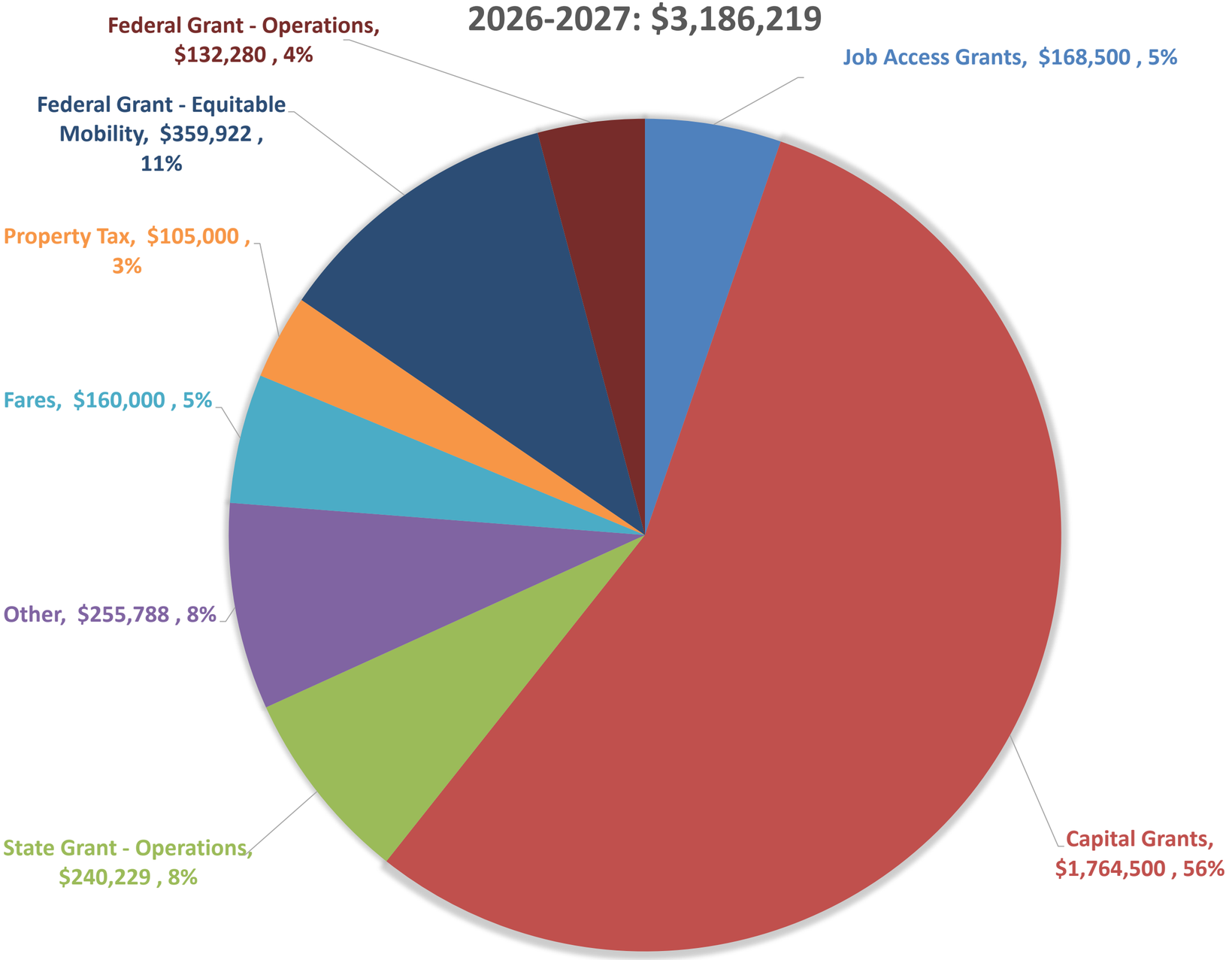
IRUA EXPENDITURES
2026-2027: $2,200,000



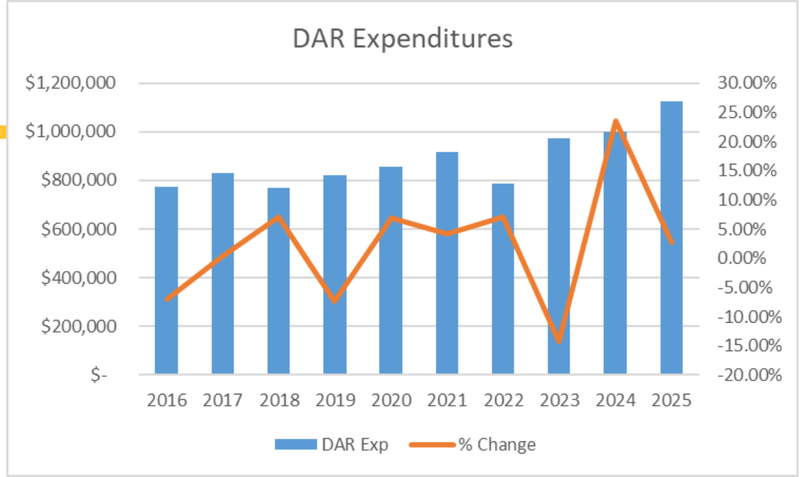
Dial-A-Ride Fund: Revenue Highlights

- DAR Revenues — $3,186,219
  - Federal funds — $1,918,052 (operations, job access, capital projects)
  - State funds — $788,807 (operations, job access, capital projects)
  - Property taxes — $105,000
  - Easton Twp/Village of Saranac - $73,000
  - Millage has been steadily reduced by Headlee Amendment to 0.6994 mills (from 0.75 City Charter maximum - $8,035 rev. loss in FY27)
  - Passenger fares — $160,000 (includes new I-Go fares)
- Total Revenues:
  - FY26 $2,182,449 FY27 $3,186,219
  - Increase of $1,003,770 (46%) – full year I-Go operations plus extended DAR service to Saranac

DIAL-A-RIDE REVENUES
2026-2027: $3,186,219

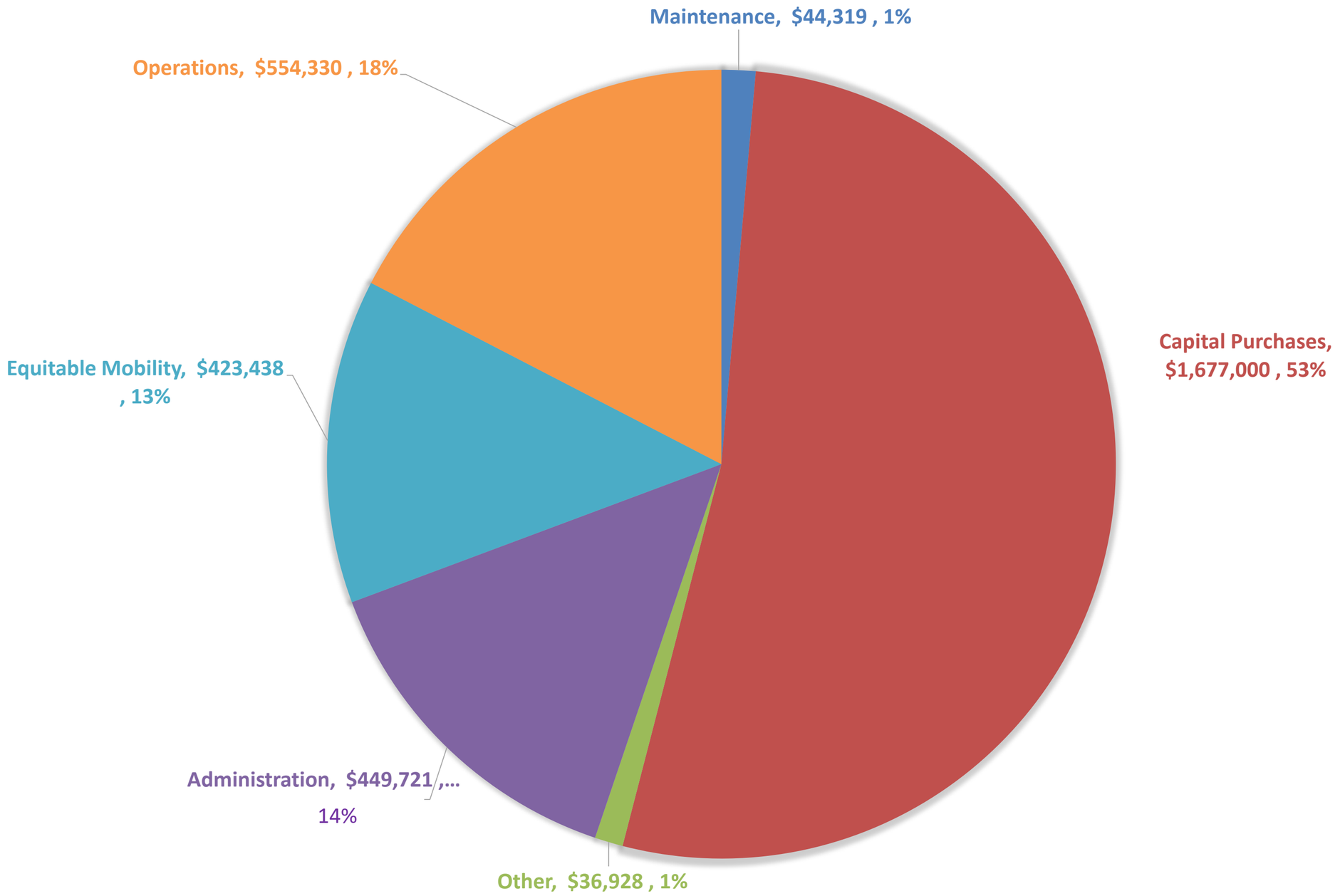


Dial-A-Ride Fund: Expenditure Highlights



- Balanced Budget –
  - Revenues $3,186,219
  - Expenditures $3,185,736
  - $ 483
- Capital projects — heavy emphasis on bus replacement & facility improvements
  - Capital projects grant expenditures budgeted at $1,677,000
  - Old equipment-placed on online auction site for disposal
- Total Expenses:
  - FY26 $ 2,182,449; FY27 $3,185,736
  - Increase of $1,005,447 (46%) – full year I-Go service, Saranac expansion & large capital grant funding opportunity

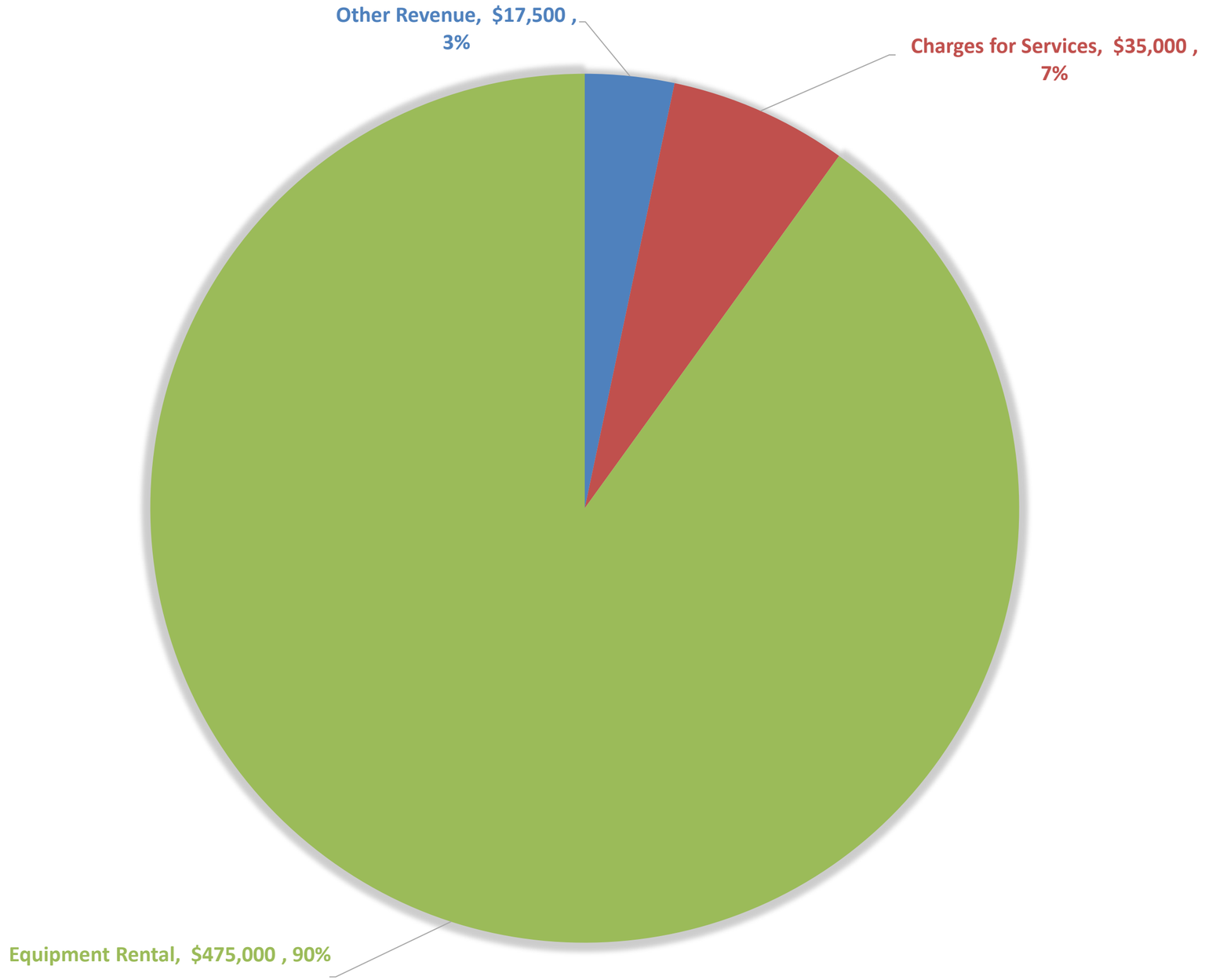
DIAL-A-RIDE EXPENDITURES
2026-2027: $3,185,736



Central Garage Fund: Revenue Highlights

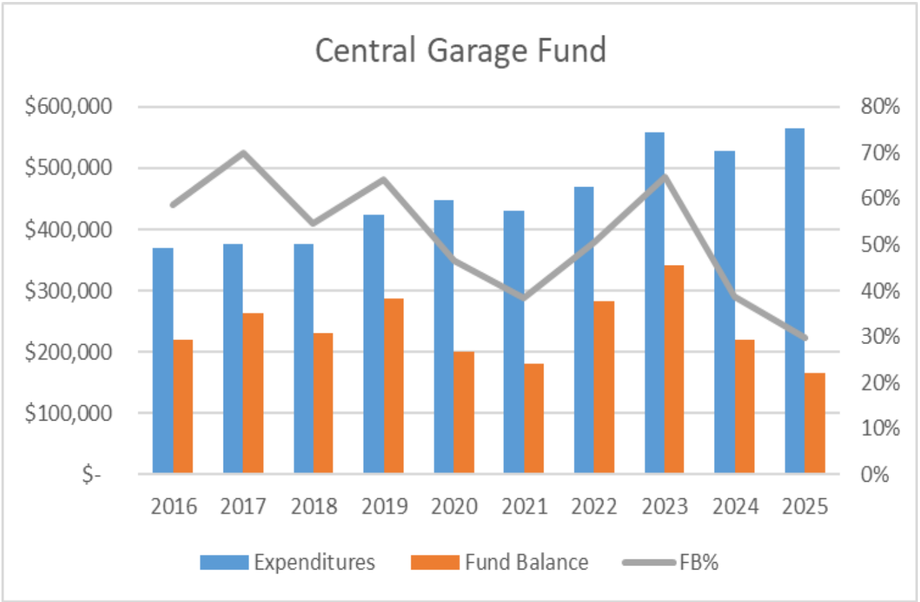
- Central Garage revenues — $527,500
  - Largest source of revenue — rental of equipment by other funds — $475,000
  - Second largest source of revenue — charges for services - $35,000 based on performing work for others including other municipalities and blight ordinance enforcement
- Total Revenues:
  - FY26 $512,000; FY27 $527,500
  - Increase of $15,500

CENTRAL GARAGE REVENUES
2026-2027: $527,500

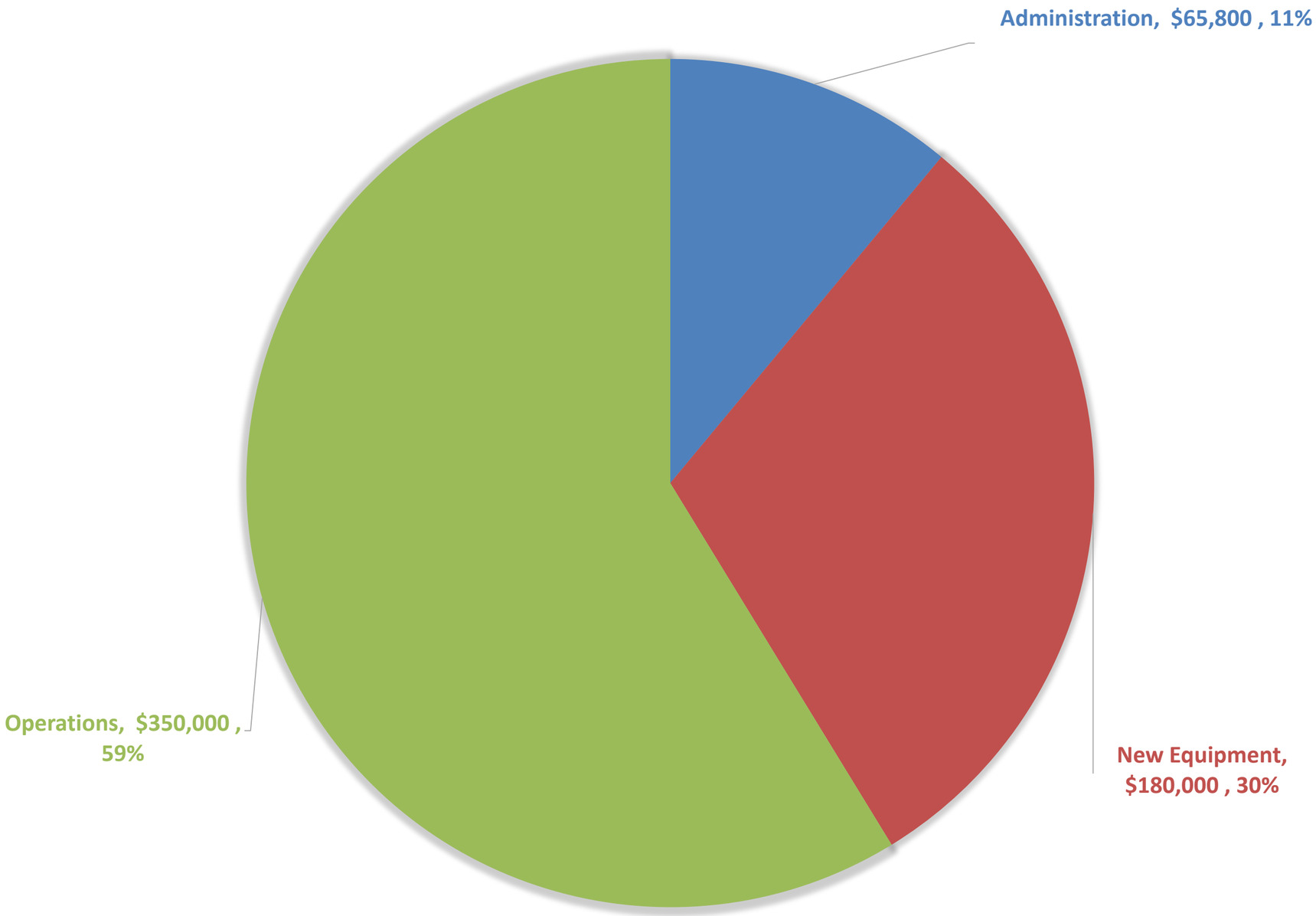


Central Garage Fund: Expenditure Highlights

- Balanced Budget – Necessitates planned use of fund equity
  - Expenditures $595,800
  - Revenues $527,500
  - GAP $ 68,300
- DPW facility improvements total $180,000 for the following:
  - Roof replacement - $60,000
  - Garage & service doors-$120,000
- Total Expenses:
  - FY26 $563,000; FY27 $595,800
  - Increase of $32,800 (5.8%)
  - Estimated YE unrestricted net position of $277,216



CENTRAL GARAGE EXPENDITURES
2026-2027: $595,800



City of Ionia — FY 27 Budget Recap

General Fund	$ 6,932,000
All Other Funds	$19,085,241
Total FY 27	$26,017,241
FY 26 All Funds	$23,901,960
Difference from PY	$2,115,281 = 8.8% increase

QUESTIONS?

CITY OF IONIA
Fiscal Year 2026-2027 Budget

MAYOR
John R. Milewski II

CITY COUNCIL
Richard Starr II, Deputy Mayor
Margot Cook
Brenda Cowling
Mary Patrick
Tim Lee
Tom Millard
Troy Waterman
Jeff Winters

CITY CLERK
Jonathan Bowman

Precia Garland, City Manager
Chris Hyzer, Finance Director

CITY OF IONIA

May 1, 2026

Mayor Milewski and Councilmembers
Ionia City Hall
Ionia, Michigan 48846

RE: Fiscal Year 2026-2027 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 2026-2027 budget for your consideration. The proposed budget includes a total appropriation of $26,017,241 for all funds. Following the May work session, the FY26-27 budget is proposed for adoption at the June 3, 2026 regular City Council Meeting.

General Fund:

The FY26-27 General Fund budget as proposed includes expenditures of $6,932,000 and revenues of $6,109,000, leaving a balance of $823,000 to be funded with unassigned fund balance. Compared to the prior fiscal year, expenditures are down by $1,027,070 due primarily to the elimination of extra pension funding, reduced fringe benefit expense, reduced transfers out, and reduced economic development expenditures. Year-end unassigned fund balance is projected at $1,575,691, which is approximately 23% 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 $6,109,000, which is $1,528,500, or 20% less than the amended FY 2025-26 budget. This decrease is primarily reflective of the anticipated decrease in the fire protection funding received from the state of Michigan, due to the Michigan Department of Correction's (MDOC) demolition of the Michigan Reformatory (MR) complex. The City receives an annual appropriation from the state to provide fire protection services to MDOC properties throughout the City, based on the value of MDOC properties. Unfortunately, demolition of the majority of the MR campus and in particular, the powerplant structure, will result in an 86% loss in overall value of MDOC properties protected by the City. The actual timing of fire protection funding revenue loss will be based on when demolition activities take place. That said, there is a good chance this revenue reduction will not be realized until FY27-28, but it is not a question of "if"

but rather "when" the revenue loss is realized. Hence, an important goal of this budget is to quantify the expected revenue shortfall and begin adjusting as necessary to ensure the long-term financial stability of the City.

Regarding other revenues, because State Revenue Sharing (SRS) will no longer include the $0.06 per gallon sales tax previously collected at the pump, the City's SRS is expected to remain flat at $1,100,000. We continue to see a downward cycling in the City Income Tax associated with corporate payers and as a result, anticipate a $10,000 decline, from $2.41 million in FY25-26 to $2.4 million in FY26-27. Finally, on a brighter note, thanks to new investments in real property throughout the City, property tax revenues are predicted to increase by $50,000 to $750,000. 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 facilities (received directly by the Parks – Facilities Improvement Fund), and 1.15 mills for fire apparatus replacement.

Expenditures: General Fund expenditures are proposed to total $6,932,000 for FY26-27, down $1,027,070 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 $3,530,004; about 51% of the total proposed expenditures for the General Fund. The second largest expenditure is Contributions to Other Funds, which totals $905,000. Such contributions are transferred to other City funds to either help offset operating costs or finance capital improvements. They are detailed as follows:

Public Safety Vehicle Fund	$180,000
Parks Facilities Improvements	$100,000
DDA (& Theatre)	$235,000
Recreation	$390,000
Total Transfers Out	$905,000

Note that after FY26-27, a recommendation will be presented to reassign the 2.00 mills dedicated to the Parks-Facilities Improvement Fund to the Recreation Department Fund, resulting in the suspension of future parks improvements projects. This will allow the General Fund to eliminate approximately $440,000 in transfers out from the FY27-28 budget.

Most line items in the General Fund remain consistent with those in the current fiscal year budget, as amended. The largest exception to that rule includes a reduction in fringe benefit expense, driven by a distribution of excess contributions from a reserve fund within MERS to individual pension divisions, which results in a decrease to the City's annual required contribution. Wages will be adjusted in the FY26-27 budget, largely based on rates previously negotiated in collective bargaining agreements. Wage increases by classification include:

Non-Union	3.0%
Public Safety	Negotiations underway
AFSCME – Clerical	3.0%
Teamsters (Utilities & DPW)	3.0%
AFSCME – Dial-A-Ride	3.5%

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

Major Street Fund:

Revenues: Revenues are proposed at $1,658,333 for FY26-27. 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 $1,609,833. Changes were made to the Michigan road funding plan for 2026 that include a $0.20 fuel tax increase, a 24% wholesale marijuana tax and a new Neighborhood Road Fund. The City is projected to receive approximately $514,000 more than last year due to the state's new road funding plan.

Expenditures: Proposed expenditures total $1,541,500 for FY26-27. This amount is up from the prior year and reflects repaving of East Washington Street (Jefferson to East City Limits), totaling .508 miles, along with transfer of $150,000 to the Local Street Fund and regular maintenance activities.

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

Local Street Fund:

Revenues: Revenues are proposed at $867,099 with Gas & Weight Tax at $566,099 as the largest source of revenue. Revenues are up this fiscal year compared to the year prior due to the state's new road funding plan. The Local Street Fund also receives a proportionate share of the Ionia County millage levied for road improvements, estimated at $115,000, which has four years of remaining funding.

Expenditures: Expenditures are proposed at $821,000 and are focused on traditional maintenance activities. Resurfacing Morse Street from Lincoln to Washington (0.177 miles) and Pearl Street from Lincoln to Lafayette (0.121 miles) are included in this budget at an estimated cost of $366,500.

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 $688,488, with primary revenues including $156,988 from the 1.00 mill property tax levy authorized by City Charter and $425,000 from refuse collection fees.

Expenditures: Solid Waste Fund expenditures are anticipated at $789,350, resulting in an operating gap of $100,862, 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, 2026. The new **quarterly** rates proposed for residents are as follows, which constitute an increase of $0.90 per quarter:

	Current	Proposed
Bag Tags	$4.25 per tag	$4.40 per tag
Refuse Container	$30.90	$31.50
Curbside Recycling	$13.50	$13.80

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, the Solid Waste millage was reduced in FY 25-26 and reassigned to the Parks Facilities Improvement Fund to help fund the Steele Street Park project.

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:

- dedicated property tax millage – this year allocated at 2 mills and estimated to generate $313,997.
- state grant funding of $400,000, and
- contribution from the General Fund, this year proposed at $100,000.

Expenditures: Expenditures are proposed at $595,000 for FY26-27 and reflect new carpeting at the Armory/Community Center Building and continued construction of Phase I of Steele Street Park. Some expenditures associated with Steele Street Park were incurred in FY25-26, but the balance of construction activities will be pushed into FY26-27. A budget amendment may be required later in the fiscal year to reflect project timing and additional expense related to unforeseen site conditions. It should also be noted that in response to the anticipated reduction in General Fund revenues, improvements to McConnell Park have been omitted from the FY26-27 budget. While the City was approved a $400,000 DNR Trust Fund for McConnell Park Improvements, this grant requires a minimum $500,000 match. Given the substantial decrease in future essential services funding, the City needs to reserve its ability to reassign the two mills currently collected for park facilities improvements to fund essential services rather than fund park improvements.

Downtown Development Authority Fund:

Revenues: DDA Fund revenues are expected to total $306,500 for FY26-27. The DDA's development and tax increment financing plan expired several years ago, leaving transfers from the General Fund totaling $235,000 as the fund's major source of revenue. Thanks to establishment of a new 2026 Development and Tax Increment Financing Plan, the DDA is expected to collect

approximately $8,000 in tax increment revenues. The Plan was approved for a 30-year period and is expected to generate $3.6 million over its lifetime to fund essential public infrastructure improvements within the development area. To support its administrative and marketing operations, the DDA also levies just under 2 mills within the DDA District as permitted by state statute subject to Headlee rollback, which is expected to generate $46,000.

Expenditures: DDA Fund expenditures total $304,204 with revenues estimated at $306,500, resulting in a $2,296 surplus, which will be reserved for future operations. The largest expenditure for the DDA Fund is Administration at $247,004, 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 $524,978 this fiscal year. The largest source of revenue for the Recreation Fund continues to be a transfer from the General Fund, proposed at $390,000. Revenues generated by registration fees, rentals and special events are growing incrementally, and a rate review/increase is proposed this year to help offset rising expenses.

Expenditures: Expenditures are proposed at $533,223 for FY26-27, resulting in a funding gap of $9,245, which will be covered by available fund balance or new revenue generated from additional programming currently under development. The largest expenditures in the Recreation Fund relate to staffing and parks maintenance, budgeted at $494,923. We remain in an understaffed position status at 2.3 FTEs, due to continued fiscal constraints.

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. During FY25-26, a restructuring of the theatre director position occurred, following the retirement of long-time theatre director Gary Ferguson. Cassie Rice was promoted to DDA/Theatre Director from her previous position of DDA/Assistant Theatre Director, resulting in an overall decrease in staffing expense. Furthermore, regular meetings of the Ad-Hoc Ionia Theatre Committee have continued, with the continued goal of increasing Theatre utilization to increase operating revenues.

The FY26-27 Theatre Fund budget proposes revenues totaling $402,000, with 46% transferring from the DDA Fund, which in turn is largely subsidized by the General Fund. Expenditures are anticipated to total $383,820, with $100,000 in capital projects that include a main roof replacement.

Currently, the City levies a special millage of one mill for theatre capital projects. One mill generates approximately $170,000. Because cash fund balance is now exhausted and operating revenues continue to fall approximately $67,000 short of operating expenses, the $185,000 transfer in from the DDA Fund (ultimately the General Fund) must be split between operations and capital projects. Capital projects will continue to be delayed, depending on the cash generated by activities to fund operating expenses. It goes without saying that every effort must continue to be made to expand revenue-generating and fundraising opportunities to keep the theatre doors open.

Dial-A-Ride Fund:

Revenues: Dial-A-Ride Fund revenues are proposed to total $3,186,219 for FY26-27, a nearly $1,000,000 increase over the prior fiscal year due to the addition of the mobility manager position, a full year of the new I-Go micro-transit service operations, and over $600,000 in new capital projects grant funding. 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 ($2,716,859). Fare revenue ($160,000) makes up just 5% of total estimated FY26-27 revenues.

Expenditures: Dial-A-Ride Fund expenditures are expected to total $3,185,736, for a small operating surplus of $483. Due to most transit buses requiring replacement and the availability of grant funds, the largest expenditure area planned for the Dial-A-Ride Fund is capital projects at $1,682,000. Regular operations and equitable mobility together total $977,768.

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 $3,700,000 during FY26-27, up $15,000, or just 0.4% over the prior year. Revenue from state institutions is expected to remain flat this year following several years of decline following a prison closure in 2023 and declining prisoner population. Comparing FY 21-22 to FY25-26, revenue from state institutions has dropped by approximately $250,000 or 23%. To keep pace with capital and operating costs, sanitary sewer utility charges are proposed to change, as follows:

	Current	Proposed
Sewer Commodity Charge	$4.90/1,000 gallons	$5.00/1,000 gallons
Sewer Debt Service Charge	$45.00/REU/quarter	$46.00/REU/quarter

Expenditures: Sewer Fund expenditures are proposed at $3,449,406 during FY26-27, resulting in an operating surplus of $250,594. Efforts are continuing to rebuild fund balance after recent completion of the WWTP oxidation towers project to meet future capital project obligations. The largest expenditure planned this year 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 $999,606 (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 $3,442,000 during FY26-27. The largest source of operating revenue for the Water Fund is the charge for services to utility customers at $2,840,000. A proposed rate increase is recommended, based on the City undertaking a mandatory lead service line (LSL) replacement program, which is expected to cost $3,000,000. Thankfully, due to a Drinking Water State Revolving Fund (DWSRF) award, half of the LSL replacement project will be funded by the state; the balance will convert to a low interest loan, payable over 20 years at 1.5% interest. The adjustment in water utility charges recommended to keep pace with both operating and capital replacement costs as follows:

	Current	Proposed
Water Commodity Charge	$4.60/1,000 gallons	$4.90/1,000 gallons
Water Debt Service Charge	$34.00/REU/qtr	$38.00/REU/qtr

Expenditures: Expenditures are proposed at $4,632,702 for FY26-27, resulting in an operating shortfall of $1,190,702, which will be covered by proceeds from the DWSRF award. The largest expenditure area for the Water Fund is Administration at $1,497,702, which includes debt payments.

Debt/Financing: As noted above, the City will incur new debt for the LSL replacement project up to $1,500,000 at 1.5% interest over a 20-year amortization period by accessing funds through DWSRF. A principal and interest payment regarding current debt, totaling $1,054,702 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 4, 2026 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 $2,162,000. The largest source of revenue for the IRUA Fund is customer usage fees at $2,100,000.

Expenditures: Expenditures are anticipated at $2,200,000 resulting in a $38,000 gap that will be covered by fund balance. With recent completion of the oxidation towers project, the largest expenditure area for the IRUA Fund is Administration at $1,394,000, which includes $500,000 in capital expense for a new WWTP parking lot.

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 $527,500. The largest source of revenue for the Central Garage Fund is the equipment rental fee charged other City funds totaling $475,000.

Expenditures: Expenditures are projected to total $595,800. The largest expenditure is Capital Outlay at $180,000 to complete a roof and door replacement project at the Public Works Department facility.

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 the purchase of a new pumper/tanker fire truck three years ago, this fund is working to rebuild fund balance for the next future apparatus acquisition. At the end of FY26-27, it is estimated $627,000 will be accumulated in fund balance.

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, one plan is approved for eligible activities at 340 W. Main Street, which has facilitated over $800,000 in private investment to completely renovate this downtown building. The brownfield TIF capture will begin following expiration of the 12-year Obsolete Property Rehabilitation Exemption (OPRE). It is expected that two new Brownfield Plans will be approved in FY26-27 for two housing development projects. These plans will result in the capture of over $15,000,000 during the ensuing plan periods, funding eligible activity costs that will incentivize over 100 new housing units.

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 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. Monies are to be used to counteract the detrimental effects of opioids addiction on society. The City is participating in multiple settlements and anticipates revenues of $5,000 in FY26-27, which will be spent on opioid abatement activities. In FY25-26, a TruNarc testing device was purchased for approximately $41,000, which is used by officers to test and identify suspected illegal drugs.

Public Safety Donations Fund – This fund collects revenues generated by fundraising activities to benefit the Public Safety Department, such as the annual pancake breakfast. Revenues are used to purchase firefighting-related equipment. This fiscal year, $5,400 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 $21,574 and expenditures 0f $25,000. Expenditures this year will consist 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 is only one street reconstruction project planned for this fiscal year, no revenues or expenditures are planned.

DEBT SCHEDULE: Amortization schedules for the City's debt are attached. As of June 30, 2025, the City's debt totals $25,926,297 in principal and interest, payable through 2043, of which $2,054,308 will be paid from the FY26-27 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 FY26-27 budget for appropriation.

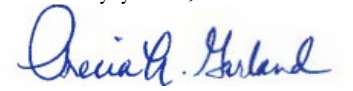
PROPERTY TAXES: This budget will be partially supported by revenues generated through property taxes. The following millage rates are proposed:

FUND	PURPOSE	MILLAGE
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	.7158 mills
	TOTAL	8.9666 mills

In conclusion, the FY26-27 budget reflects an array of opportunities and challenges. Thanks to significant funding from the state of Michigan's Drinking Water State Revolving Fund, the City will embark on an opportunity to initiate a lead service line replacement program in 2026, which will ensure safe drinking water for all and achieve compliance well ahead of the 2034 federal mandate. A key challenge has been identified as well, which will produce a significant General Fund revenue shortfall potentially starting this fiscal year and building into the next. By acknowledging the anticipated revenue shortfall now, proactive adjustments to expenditures and operations are beginning today that will keep the City on a path toward long-term sustainability. Throughout this journey, staff remain committed to maximizing every tax dollar to continue providing top-notch City facilities and services.

Teamwork is essential to assembling an annual City budget of this size and once again, 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 only possible thanks to the continued vision, leadership and support of City Council in making the City of Ionia the best place it can be!

Sincerely yours,



Precia L. Garland
City Manager

City of Ionia

Fiscal Year 2026-2027 Budget

Budget Resolution

CITY OF IONIA

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF IONIA ADOPTING THE FISCAL YEAR 2026-2027 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 _____and a public hearing on the proposed budget was held on June 3, 2026, now, therefore,

BE IT RESOLVED that the proposed 2026-2027 Fiscal Year Budget be adopted and that commencing July 1, 2026 and ending June 30, 2027, 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 2026-2027 are as follows:

	Revenues	**Expenditures**
General Fund		
Property Taxes	$ 750,000	
Income Taxes	$ 2,400,000	
State Revenues	$ 1,255,000	
Charges for Service	$ 980,000	
License and Permits	$ 170,000	
Interest	$ 125,000	
Miscellaneous	$ 429,000	
Council		$ 56,250
City Manager		$ 404,848
Elections		$ 20,000
Accounting		$ 425,420
Independent Audit		$ 7,500
Income Tax Administration		$ 128,481
Front Office		$ 202,147
Planning & Zoning		$ 66,500
Assessor		$ 63,500
City Legal Fees		$ 105,000
Board of Review		$ 1,500
Festivals & Events		$ 9,250
Data Processing Department		$ 167,000
Clerk		$ 143,900
Building – Grounds		$ 276,700
Other Offices		$ 77,000
Ambulance		$ 55,000
Public Safety		$ 3,475,004
Street Lights		$ 120,500
Oak Hill Cemetery		$ 31,500
Economic Development		$ 190,000
Contributions – Other Funds		$ 905,000
TOTAL	$ 6,109,000	$ 6,932,000

	Revenues	Expenditures
	Special Revenue Funds	
Major Street Fund	$ 1,658,333	$ 1,541,500
Local Street Fund	$ 867,099	$ 821,000
Solid Waste Fund	$ 688,488	$ 789,350
Recreation Fund	$ 524,978	$ 534,223
Drug Forfeiture Fund	$ 1,150	$ 2,500
Parks Facilities Improvement Fund	$ 866,977	$ 595,000
Public Safety Vehicle Replacement Fund	$ 187,000	$ -0-
Public Safety Donation Fund	$ 5,400	$ 5,000
Opioid Settlement Fund	$ 10,100	$ 10,000
	Capital Project Funds	
Sidewalk Program Fund	$ -0-	$ -0-
Environmental Response Fund	$ 21,574	$ 25,000
Capital Improvement Projects Fund	$ -0-	$ -0-
	Enterprise Funds	
Theatre	$ 402,000	$ 383,820
Dial-A-Ride Fund	$ 3,186,219	$ 3,185,736
Sewer Fund	$ 3,700,000	$ 3,449,406
Water Fund	$ 3,442,000	$ 4,632,702
	Internal Service Fund	
Central Garage Fund	$ 527,500	$ 595,800
	Permanent Fund	
Cemetery Trust Fund	$ -0-	$ -0-
	Component Units	
Downtown Development Authority Fund	$ 306,500	$ 304,204
LDFA	$ 11,200	$ -0-
Brownfield	$ 1,500	$ 10,000
	Joint Venture	
Ionia Regional Utilities Authority Fund	$ 2,162,000	$ 2,200,000
TOTAL	$ 24,679,018	$ 26,017,241

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 2026 property tax bill:

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	0.7158 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 2027-2032 Capital Improvement Plan previously approved is hereby confirmed as an illustrative list of potential future City projects, with projects listed in FY 2027 specifically appropriated as detailed in the FY 2026-2027 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 2026-2027 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, 2026.

Approved this 3rd day of June, 2026.

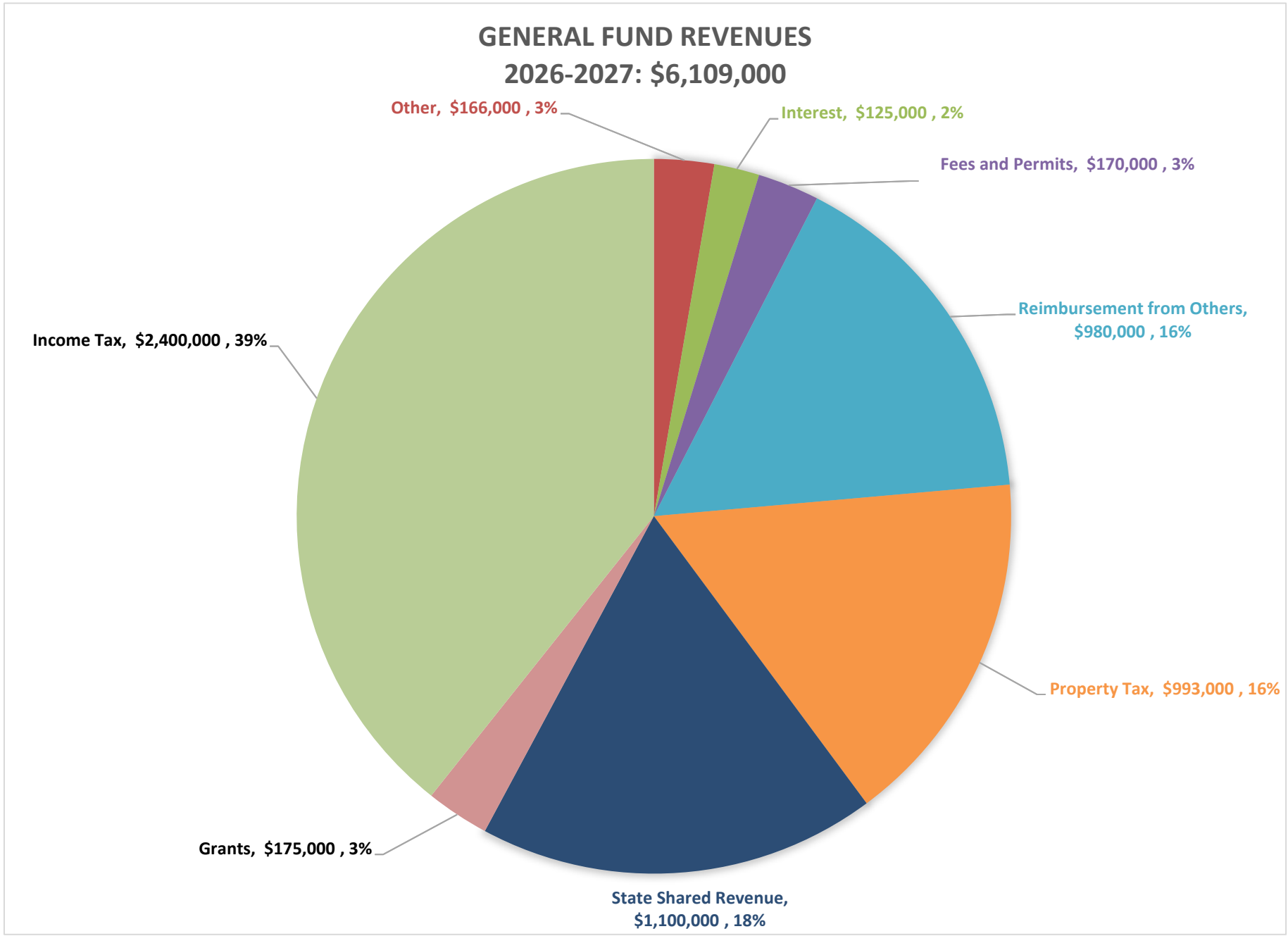
_____ _____

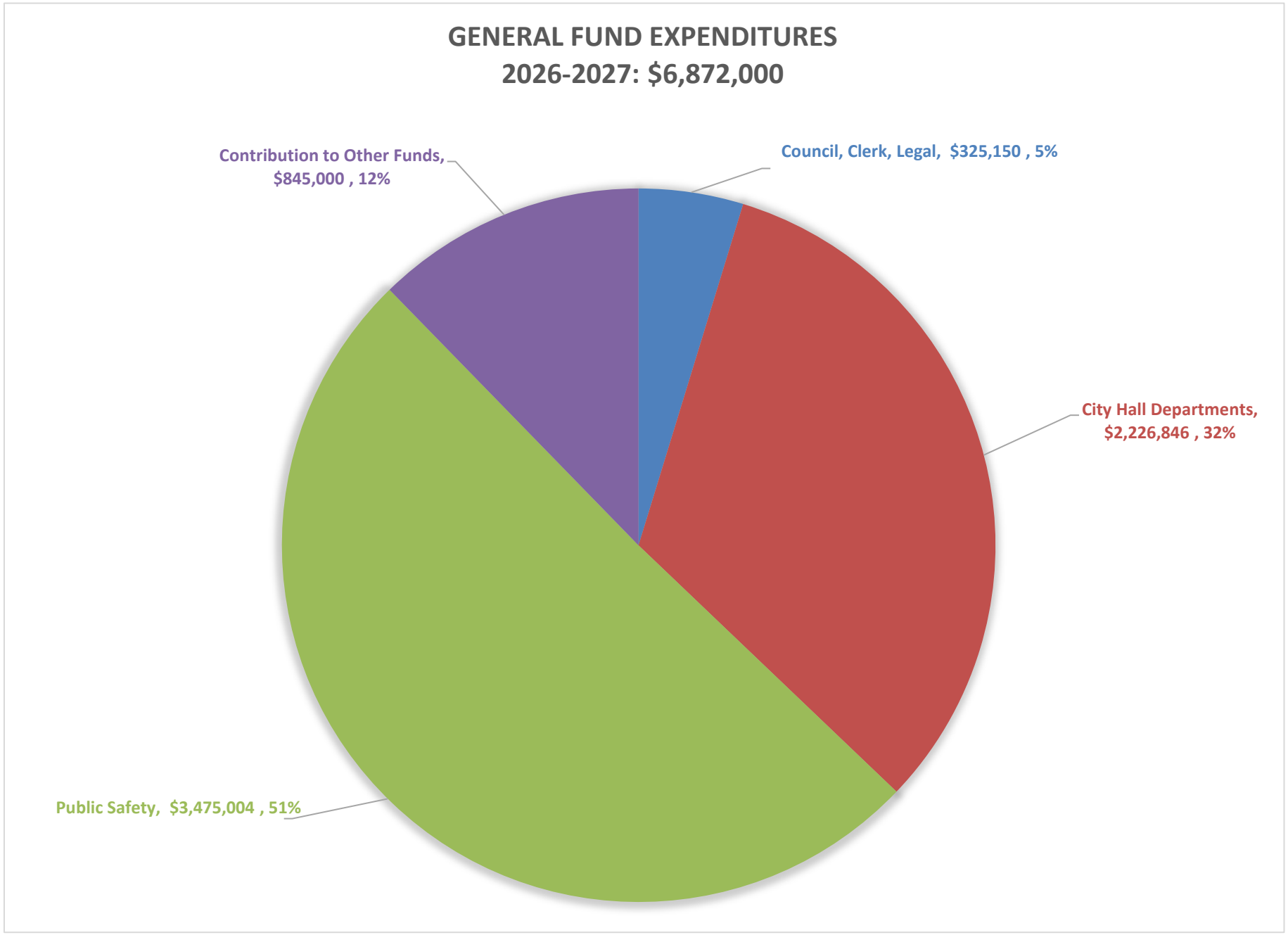
Jonathan Bowman, City Clerk John R. Milewski II, Mayor

City of Ionia

Fiscal Year 2026-2027 Budget

General Fund


GENERAL FUND REVENUES
2026-2027: $6,109,000
Other, $166,000 , 3%
Interest, $125,000 , 2%
Fees and Permits, $170,000 , 3%
Reimbursement from Others, $980,000 , 16%
Property Tax, $993,000 , 16%
State Shared Revenue, $1,100,000 , 18%
Grants, $175,000 , 3%
Income Tax, $2,400,000 , 39%


GENERAL FUND EXPENDITURES
2026-2027: $6,872,000
Contribution to Other Funds, $845,000 , 12%
Council, Clerk, Legal, $325,150 , 5%
City Hall Departments, $2,226,846 , 32%
Public Safety, $3,475,004 , 51%

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
Fund: 101 GENERAL						
Estimated Revenues						
101-000.000-409.000	CURRENT PROPERTY TAXES	616,236.58	638,102.26	662,026.53	685,000.00	750,000.00
101-000.000-425.000	INCOME TAX REVENUES	3,041,636.31	3,353,820.84	2,675,411.93	2,410,000.00	2,400,000.00
101-000.000-427.000	PAYMENT IN LIEU OF TAX	21,905.66	26,292.95	30,260.99	25,000.00	25,000.00
101-000.000-439.000	ADULT USE MARIJUANA	103,885.91	119,169.06	117,573.92	115,000.00	110,000.00
101-000.000-445.000	PENALTIES AND INTEREST ON TAXS	39,526.39	20,886.44	24,347.28	26,000.00	30,000.00
101-000.000-447.000	PROPERTY TAX ADMINISTRATIVE FE	55,506.49	58,406.71	62,583.72	63,000.00	68,000.00
101-000.000-450.000	LICENSES AND PERMITS	70,465.00	48,655.00	60,050.00	50,000.00	50,000.00
101-000.000-453.000	CODE ENFORCEMENT FEES	580.00	2,695.00	1,650.00	4,000.00	5,000.00
101-000.000-502.000	FEDERAL GRANT	1,595.00	0.00	702.00	3,500.00	0.00
101-000.000-502.100	Federal Grant - CDBG	0.00	0.00	0.00	0.00	140,000.00
101-000.000-528.000	FEDERAL GRANTS - OTHER	0.00	5,987.75	0.00	0.00	0.00
101-000.000-569.000	STATE GRANT	8,974.78	44,833.24	45,287.58	232,000.00	35,000.00
101-000.000-569.345	State Grant - MCOLES CPE	0.00	7,000.00	0.00	0.00	0.00
101-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	148,394.59	139,543.96	155,087.61	120,000.00	120,000.00
101-000.000-574.000	STATE SHARED REVENUES	1,000,197.65	1,012,675.54	1,084,650.66	1,100,000.00	1,100,000.00
101-000.000-579.000	STATE LIQUOR LICENSE FEES	4,253.15	6,562.00	3,519.45	5,000.00	5,000.00
101-000.000-627.000	CHARGE FOR SERVICE ADMINISTRAT	583,522.18	604,560.04	597,142.38	580,000.00	580,000.00
101-000.000-628.000	CHARGE FOR SERVICES FIRE	1,864,063.64	1,910,262.09	1,836,650.21	1,910,000.00	400,000.00
101-000.000-628.001	Fire Recovery Fees	0.00	0.00	0.00	0.00	5,000.00
101-000.000-628.500	CHARGE FOR SERVICES - PUBLIC SAFETY	50,729.19	21,333.33	0.00	0.00	0.00
101-000.000-657.000	PARKING FINES/RESTRICTED	1,950.00	580.00	700.00	2,000.00	2,000.00
101-000.000-659.000	DISTRICT COURT FINES	6,598.03	5,783.19	5,089.50	6,000.00	6,000.00
101-000.000-665.000	INTEREST	105,358.46	226,022.59	291,584.30	150,000.00	125,000.00
101-000.000-667.000	RENTS & ROYALTIES	95,584.40	113,066.12	56,223.07	98,000.00	90,000.00
101-000.000-675.000	GIFTS DONATIONS	0.00	1,918.20	1,475.00	0.00	0.00
101-000.000-675.010	DONATIONS - BLOCKER MEMORIAL	9,995.00	0.00	0.00	0.00	0.00
101-000.000-675.011	DONATION FOR COUNCIL	0.00	1,825.00	0.00	0.00	0.00
101-000.000-688.000	OTHER REVENUE	25,203.13	74,413.08	33,925.13	25,000.00	25,000.00
101-000.000-688.248	Other Income - Sesquicentennial	0.00	3,956.00	0.00	0.00	0.00
101-000.000-688.345	OTHER INCOME - PUBLIC SAFETY	15,590.44	146,742.30	15,373.20	18,000.00	18,000.00
101-000.000-688.346	PUB SAFETY - DDRIVER REIMB	843.00	0.00	547.38	0.00	0.00
101-000.000-688.349	OTHER REVENUE - RESTITUTION	552.00	983.22	200.00	0.00	0.00
101-000.000-689.000	SIDEWALK REVENUE	0.00	0.00	0.00	0.00	20,000.00
101-000.000-695.000	SALE OF PROPERTY	163,641.00	1,680.00	11,380.00	10,000.00	0.00
Estimated Revenues		8,036,787.98	8,597,755.91	7,773,441.84	7,637,500.00	6,109,000.00

CITY OF IONIA
Fiscal Year 2026-2027
Budget Document

GENERAL FUND
Revenues

Line Item: Property Tax Revenue
Line Item Number: 101-000-000-409.000
Current Fiscal Year Adopted: $685,000
New Fiscal Year Recommended: $750,000
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, 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: $2,410,000
New Fiscal Year Recommended: $2,400,000
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: $25,000
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: $115,000
New Fiscal Year Recommended: $110,000
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: $26,000
New Fiscal Year Recommended: $30,000
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: $63,000
New Fiscal Year Recommended: $68,000
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: $4,000
New Fiscal Year Recommended: $5,000
Description: Revenues received through code enforcement, this includes annual rental inspection fees.

Line Item: Federal Grant - CDBG
Line Item Number: 101-000-000-502.100
Current Fiscal Year Adopted: $-0-
New Fiscal Year Recommended: $140,000
Description: Funds received from MSHDA for the CHILL grant.

Line Item: State Grant
Line Item Number: 101-000-000-569.000
Current Fiscal Year Adopted: $232,000
New Fiscal Year Recommended: $35,000
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: $5,000
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: $1,910,000
New Fiscal Year Recommended: $400,000
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: $125,000
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: $98,000
New Fiscal Year Recommended: $90,000
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: $18,000
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: $-0-
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: $-0-
New Fiscal Year Recommended: $-0-
Description: Revenues received in the form of reimbursement from District Court for prosecution restitution.

Line Item: Sidewalk Revenue
Line Item Number: 101-000-000-689.000
Current Fiscal Year Adopted: $-0-
New Fiscal Year Recommended: $20,000.
Description: Revenue received from residents when the sidewalk is replaced for the sidewalk program.

Line Item: Sale of Property
Line Item Number: 101-000-000-695.000
Current Fiscal Year Adopted: $10,000
New Fiscal Year Recommended: $-0-.
Description: Revenues received from the sale of miscellaneous property including retired police cruisers.

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
Appropriations						
Department: COUNCIL						
101-101.000-702.000	SALARY & WAGES	13,945.94	16,400.03	17,520.65	22,000.00	22,000.00
101-101.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	1,085.51	1,278.48	1,368.38	2,000.00	2,000.00
101-101.000-727.000	OFFICE SUPPLIES	43.01	1,459.52	366.80	750.00	750.00
101-101.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	0.00	0.00	0.00	500.00	500.00
101-101.000-860.000	TRANSPORTATION AND TRAINING	85.00	1,845.32	2,228.79	3,000.00	3,000.00
101-101.000-861.000	MEMBERSHIP AND DUES	18,818.00	19,106.00	20,519.00	23,000.00	24,000.00
101-101.000-880.000	CITY COUNCIL PUBLIC RELATIONS	2,198.03	23,528.76	2,115.98	4,000.00	4,000.00
Total Department COUNCIL:		36,175.49	63,618.11	44,119.60	55,250.00	56,250.00
Department: CITY MANAGER						
101-172.000-702.000	SALARY & WAGES	214,833.56	217,607.49	247,092.91	261,450.00	275,950.00
101-172.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	116,501.27	138,742.20	157,892.75	154,836.00	104,098.00
101-172.000-727.000	OFFICE SUPPLIES	1,468.63	1,709.83	1,838.27	2,500.00	2,500.00
101-172.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	0.00	24,211.95	24,973.63	25,000.00	15,000.00
101-172.000-860.000	TRANSPORTATION AND TRAINING	4,136.64	3,002.78	5,721.21	5,500.00	5,000.00
101-172.000-861.000	MEMBERSHIP AND DUES	1,669.00	1,771.00	1,815.55	2,300.00	2,300.00
Total Department CITY MANAGER:		338,609.10	387,045.25	439,334.32	451,586.00	404,848.00
Department: ELECTIONS						
101-191.000-727.000	OFFICE SUPPLIES	10,329.91	8,072.26	3,082.45	5,000.00	5,000.00
101-191.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	14,100.50	16,914.08	20,365.40	10,000.00	15,000.00
Total Department ELECTIONS:		24,430.41	24,986.34	23,447.85	15,000.00	20,000.00
Department: ACCOUNTING						
101-201.000-702.000	SALARY & WAGES	259,415.72	259,749.33	259,692.34	271,650.00	278,750.00
101-201.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	211,764.43	214,192.96	251,721.25	308,410.00	140,670.00
101-201.000-727.000	OFFICE SUPPLIES	3,750.07	3,926.23	3,679.40	4,000.00	4,000.00
101-201.000-860.000	TRANSPORTATION AND TRAINING	580.25	562.55	693.60	2,000.00	2,000.00
Total Department ACCOUNTING:		475,510.47	478,431.07	515,786.59	586,060.00	425,420.00
Department: INDEPENDENT AUDIT						
101-202.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	4,550.00	5,000.00	5,000.00	7,000.00	7,500.00
Total Department INDEPENDENT AUDIT:		4,550.00	5,000.00	5,000.00	7,000.00	7,500.00
Department: INCOME TAX ADMINISTRATION						
101-203.000-702.000	SALARY & WAGES	66,805.29	66,905.38	69,723.54	66,850.00	68,850.00
101-203.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	33,607.32	35,188.24	36,694.78	36,780.00	39,131.00
101-203.000-728.000	POSTAGE	5,463.91	6,217.94	4,464.51	6,000.00	6,000.00
101-203.000-740.000	OPERATING SUPPLIES	8,260.37	7,129.82	5,768.74	6,000.00	5,000.00
101-203.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	5,186.55	11,190.49	9,061.37	9,000.00	9,000.00
101-203.000-860.000	TRANSPORTATION AND TRAINING	187.09	162.71	136.52	500.00	500.00
Total Department INCOME TAX ADMINISTRATION:		119,510.53	126,794.58	125,849.46	125,130.00	128,481.00
Department: FRONT OFFICE						
101-204.000-702.000	SALARY & WAGES	120,185.30	127,945.49	122,537.36	130,200.00	137,300.00

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
101-204.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	60,391.17	60,441.79	63,028.69	67,012.00	63,097.00
101-204.000-727.000	OFFICE SUPPLIES	203.92	138.30	400.43	1,250.00	1,250.00
101-204.000-860.000	TRANSPORTATION AND TRAINING	0.00	0.00	80.00	500.00	500.00
Total Department FRONT OFFICE:		180,780.39	188,525.58	186,046.48	198,962.00	202,147.00
Department: PLANNING & ZONING						
101-208.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	30,257.06	88,072.34	62,249.79	55,000.00	65,000.00
101-208.000-900.000	PUBLISHING	1,702.30	1,887.33	762.00	1,000.00	1,000.00
101-208.000-956.000	MISCELLANEOUS EXPENSE	307.91	0.00	0.00	500.00	500.00
Total Department PLANNING & ZONING:		32,267.27	89,959.67	63,011.79	56,500.00	66,500.00
Department: ASSESSOR						
101-209.000-727.000	OFFICE SUPPLIES	2,428.73	1,780.59	1,960.40	2,500.00	2,500.00
101-209.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	60,172.61	45,600.00	45,781.00	61,000.00	61,000.00
Total Department ASSESSOR:		62,601.34	47,380.59	47,741.40	63,500.00	63,500.00
Department: CITY LEGAL FEES						
101-210.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	56,384.01	57,861.80	49,980.30	65,000.00	65,000.00
101-210.000-801.002	LEGAL FEES - PROSECUTION	77,703.97	53,965.57	45,393.90	40,000.00	40,000.00
Total Department CITY LEGAL FEES:		134,087.98	111,827.37	95,374.20	105,000.00	105,000.00
Department: BOARD OF REVIEW						
101-247.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	585.00	812.00	986.00	1,500.00	1,500.00
Total Department BOARD OF REVIEW:		585.00	812.00	986.00	1,500.00	1,500.00
Department: FESTIVAL & EVENTS						
101-248.000-707.000	CENTRAL GARAGE ALLOCATION	2,890.94	4,872.27	3,554.92	5,000.00	5,000.00
101-248.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	1,862.99	2,453.62	1,465.27	3,000.00	3,000.00
101-248.000-740.000	OPERATING SUPPLIES	0.00	42.98	672.15	500.00	500.00
101-248.000-940.000	EQUIPMENT RENTAL	472.73	531.12	553.28	750.00	750.00
Total Department FESTIVAL & EVENTS:		5,226.66	7,899.99	6,245.62	9,250.00	9,250.00
Department: DATA PROCESSING DEPARTMENT						
101-258.000-727.000	OFFICE SUPPLIES	1,044.01	725.03	1,966.86	2,000.00	2,000.00
101-258.000-747.000	SOFTWARE	40,865.79	33,929.06	38,918.54	45,000.00	50,000.00
101-258.000-801.000	CONTRACTUAL AND PROFESSIONAL SERVIC	57,371.49	82,798.95	74,004.16	52,000.00	55,000.00
101-258.000-980.000	CAPITAL OUTLAY	9,513.42	35,687.81	64,661.50	70,000.00	60,000.00
Total Department DATA PROCESSING DEPARTMENT:		108,794.71	153,140.85	179,551.06	169,000.00	167,000.00
Department: CLERK						
101-260.000-702.000	SALARY & WAGES	16,096.05	37,500.06	40,420.73	42,750.00	44,950.00
101-260.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	1,545.46	3,126.72	10,170.63	23,021.00	24,450.00
101-260.000-727.000	OFFICE SUPPLIES	1,213.31	860.75	757.70	1,000.00	1,000.00
101-260.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	325.81	0.00	0.00	3,500.00	59,000.00
101-260.000-860.000	TRANSPORTATION AND TRAINING	0.00	0.00	0.00	500.00	500.00
101-260.000-900.000	PUBLISHING	11,762.65	16,043.21	18,435.97	14,000.00	14,000.00
Total Department CLERK:		30,943.28	57,530.74	69,785.03	84,771.00	143,900.00
Department: BUILDINGS - GROUNDS						

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
101-265.000-707.000	CENTRAL GARAGE ALLOCATION	30,603.03	690.23	233.15	2,000.00	2,000.00
101-265.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	6,231.55	383.21	180.26	1,200.00	1,200.00
101-265.000-775.000	REPAIR & MAINTENANCE SUPPLIES	4,052.21	2,735.22	4,767.90	6,500.00	6,500.00
101-265.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	38,952.16	53,266.84	54,228.92	50,000.00	50,000.00
101-265.000-920.000	PUBLIC UTILITIES	11,590.74	11,452.06	13,331.62	16,000.00	16,000.00
101-265.000-940.000	EQUIPMENT RENTAL	156.12	143.43	0.00	1,000.00	1,000.00
101-265.000-954.000	INSURANCE	81,192.36	87,378.64	91,579.54	105,000.00	120,000.00
101-265.000-980.000	CAPITAL OUTLAY	7,000.84	10,310.16	101,858.22	185,000.00	80,000.00
Total Department BUILDINGS - GROUNDS:		179,779.01	166,359.79	266,179.61	366,700.00	276,700.00
Department: OTHER OFFICES						
101-289.000-727.000	OFFICE SUPPLIES	2,980.25	4,036.96	5,594.57	7,500.00	7,500.00
101-289.000-728.000	POSTAGE	6,306.15	8,481.01	8,759.76	10,000.00	10,000.00
101-289.000-729.000	CREDIT CARD FEES	3,066.17	11,651.80	6,430.63	3,500.00	5,000.00
101-289.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	621,218.11	687,557.89	644,447.51	650,000.00	50,000.00
101-289.000-851.000	TELEPHONE	2,431.51	2,333.33	2,249.80	2,500.00	2,500.00
101-289.000-860.200	TRAINING - SAFETY POLICY	0.00	0.00	0.00	2,000.00	2,000.00
Total Department OTHER OFFICES:		636,002.19	714,060.99	667,482.27	675,500.00	77,000.00
Department: AMBULANCE						
101-344.000-803.000	AMBULANCE SERVICE	45,652.06	48,284.54	49,971.85	52,000.00	55,000.00
Total Department AMBULANCE:		45,652.06	48,284.54	49,971.85	52,000.00	55,000.00
Department: PUBLIC SAFETY						
101-345.000-702.001	SALARY AND WAGES - PSO1	1,377,560.78	1,318,798.70	1,434,321.46	1,495,050.00	1,600,050.00
101-345.000-702.002	SALARY AND WAGES - FIRE	38,604.34	60,068.77	64,018.61	66,900.00	0.00
101-345.000-702.003	SALARY AND WAGES - PART TIMERS	8,775.09	27,278.29	18,504.16	35,000.00	50,000.00
101-345.000-702.004	SALARY AND WAGES - FIRE AUX	25,351.52	21,071.28	16,592.63	25,000.00	25,000.00
101-345.000-702.005	SALARY AND WAGES - ADMIN ASSISTANT	61,894.98	62,069.80	64,489.41	65,300.00	68,600.00
101-345.000-702.006	SALARY AND WAGES - CROSSING GD	14,502.00	13,824.00	11,475.00	14,000.00	14,000.00
101-345.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	1,121,171.91	1,211,761.66	1,287,766.09	1,407,886.00	1,310,754.00
101-345.000-727.000	OFFICE SUPPLIES	2,174.43	2,112.10	2,219.52	3,500.00	3,500.00
101-345.000-740.000	OPERATING SUPPLIES	21,924.32	19,039.76	33,334.31	26,000.00	25,000.00
101-345.000-740.200	OPERATING SUPPLIES - CLOTHING	7,716.95	11,178.37	10,840.20	11,000.00	11,000.00
101-345.000-743.000	OPERATING SUPPLIES-GAS & OIL	40,285.63	39,928.40	36,970.53	45,000.00	45,000.00
101-345.000-745.000	K9 UNIT	15,704.82	2,669.24	3,097.72	3,000.00	4,000.00
101-345.000-750.000	D.A.R.E. EXPENSES	0.00	0.00	0.00	3,000.00	3,000.00
101-345.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	36,934.62	40,240.21	56,409.39	97,000.00	66,200.00
101-345.000-850.000	COMMUNICATIONS	5,107.68	7,306.10	7,250.37	20,000.00	8,200.00
101-345.000-851.000	TELEPHONE	9,461.63	9,012.99	9,737.43	9,500.00	12,800.00
101-345.000-861.000	MEMBERSHIP AND DUES	680.00	975.00	775.00	825.00	900.00
101-345.000-920.000	PUBLIC UTILITIES	29,017.91	26,116.50	30,537.72	30,000.00	30,000.00
101-345.000-930.000	VEHICLE REPAIR & MAINTENANCE	31,215.99	41,864.28	32,817.25	32,000.00	34,000.00
101-345.000-931.000	BUILDING REPAIR & MAINTENANCE	33,357.82	23,613.92	13,093.54	15,000.00	16,000.00

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
101-345.000-960.000	EDUCATION & TRAINING	0.00	0.00	13,521.33	18,000.00	0.00
101-345.000-960.100	EDUCATION AND TRAINING - PA302	16,706.08	23,087.50	10,644.55	11,000.00	11,000.00
101-345.000-989.000	CAPITAL OUTLAY-EQUIPMENT	130,766.52	273,614.32	134,507.66	166,000.00	136,000.00
Total Department PUBLIC SAFETY:		3,028,915.02	3,235,631.19	3,292,923.88	3,599,961.00	3,475,004.00
Department: STREET LIGHTS						
101-448.000-707.000	CENTRAL GARAGE ALLOCATION	156.83	171.62	158.09	2,500.00	2,500.00
101-448.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	42.35	151.49	118.80	1,000.00	1,000.00
101-448.000-775.000	REPAIR & MAINTENANCE SUPPLIES	42,700.32	1,536.96	3,063.80	25,000.00	25,000.00
101-448.000-920.000	PUBLIC UTILITIES	81,643.58	86,261.52	92,998.48	92,000.00	92,000.00
Total Department STREET LIGHTS:		124,543.08	88,121.59	96,339.17	120,500.00	120,500.00
Department: STORM SEWER						
101-546.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	36,741.40	0.00	0.00	0.00	0.00
Total Department STORM SEWER:		36,741.40	0.00	0.00	0.00	0.00
Department: OAK HILL CEMETERY						
101-567.000-707.000	CENTRAL GARAGE ALLOCATION	7,725.95	4,552.09	4,768.26	10,000.00	10,000.00
101-567.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	4,708.37	3,454.79	5,219.49	6,500.00	6,500.00
101-567.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	0.00	0.00	0.00	1,400.00	1,000.00
101-567.000-940.000	EQUIPMENT RENTAL	12,160.02	12,718.88	9,382.20	18,000.00	14,000.00
Total Department OAK HILL CEMETERY:		24,594.34	20,725.76	19,369.95	35,900.00	31,500.00
Department: Economic Development						
101-728.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	0.00	0.00	0.00	250,000.00	50,000.00
101-728.000-801.300	CDBG - Administration	0.00	0.00	0.00	0.00	20,000.00
Department: Economic Development						
101-728.000-801.301	CDBG - Contractual and Professional	0.00	0.00	0.00	0.00	120,000.00
101-728.000-980.000	CAPITAL OUTLAY	0.00	0.00	1,177,469.97	0.00	0.00
Total Department Economic Development:		0.00	0.00	1,177,469.97	250,000.00	190,000.00
Department: CONTRIBUTION						
101-965.000-999.205	CONTRIBUTION - PUBLIC SAFETY VEHICLE F	114,999.96	150,000.00	150,000.00	160,000.00	180,000.00
101-965.000-999.239	CONTRIBUTION TO PARKS - FAC IMP FUND	275,000.04	300,000.00	300,000.00	100,000.00	100,000.00
101-965.000-999.248	CONTRIBUTION TO DDA	350,000.00	250,000.00	200,000.00	270,000.00	235,000.00
101-965.000-999.249	CONTRIBUTION TO RECREATION	375,000.00	375,000.00	375,000.00	400,000.00	390,000.00
101-965.000-999.591	CONTRIBUTION TO WATER FUND	240,000.00	0.00	0.00	0.00	0.00
Total Department CONTRIBUTION:		1,355,000.00	1,075,000.00	1,025,000.00	930,000.00	905,000.00
Appropriations		6,985,299.73	7,091,136.00	8,397,016.10	7,959,070.00	6,932,000.00
Fund 101 - GENERAL:						
TOTAL ESTIMATED REVENUES		8,036,787.98	8,597,755.91	7,773,441.84	7,637,500.00	6,109,000.00
TOTAL APPROPRIATIONS		6,985,299.73	7,091,136.00	8,397,016.10	7,959,070.00	6,932,000.00
NET OF REVENUES & APPROPRIATIONS:		1,051,488.25	1,506,619.91	(623,574.26)	(321,570.00)	(823,000.00)
BEG. FUND BALANCE		3,188,355.66	4,239,843.91	5,746,463.82	5,122,889.56	5,122,889.56
END FUND BALANCE		4,239,843.91	5,746,463.82	5,122,889.56	4,801,319.56	4,299,889.56

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
Fund: 151 CEMETERY TRUST FUND						
Estimated Revenues						
Department:						
151-000.000-665.000	INTEREST	208.34	303.52	277.94	0.00	0.00
Estimated Revenues		208.34	303.52	277.94	0.00	0.00
Fund 151 - CEMETERY TRUST FUND:						
TOTAL ESTIMATED REVENUES		208.34	303.52	277.94	0.00	0.00
TOTAL APPROPRIATIONS		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & APPROPRIATIONS:		208.34	303.52	277.94	0.00	0.00
BEG. FUND BALANCE		5,208.38	5,416.72	5,720.24	5,998.18	5,998.18
END FUND BALANCE		5,416.72	5,720.24	5,998.18	5,998.18	5,998.18

CITY OF IONIA
Fiscal Year 2026-2027
Budget Document

GENERAL FUND
City Council

Line Item: Salary and Wages
Line Item Number: 101.101.000.702.000
Current Fiscal Year Adopted: $22,000
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: $3,000
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: $23,000
New Fiscal Year Recommended: $24,000
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.

CITY OF IONIA
Fiscal Year 2026-2027
Budget Document

GENERAL FUND
City Manager

Line Item: Salary and Wages
Line Item Number: 101.172.000.702.000
Current Fiscal Year Adopted: $261,450
New Fiscal Year Recommended: $275,950
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: $154,836
New Fiscal Year Recommended: $104,098
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: $2,500
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: $15,000
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: $5,500
New Fiscal Year Recommended: $5,000
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: $2,300
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.

CITY OF IONIA
Fiscal Year 2026-2027
Budget Document

GENERAL FUND
Elections

Line Item: Office Supplies
Line Item Number: 101-191.000.727.000
Current Fiscal Year Adopted: $5,000
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: $10,000
New Fiscal Year Recommended: $15,000
Description: Funds used to cover the wages paid to Election Inspectors.

CITY OF IONIA
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GENERAL FUND
Accounting

Line Item: Salary and Wages
Line Item Number: 101.201.000.702.000
Current Fiscal Year Adopted: $271,650
New Fiscal Year Recommended: $278,750
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: $308,410
New Fiscal Year Recommended: $140,670
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: $4,000
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.

CITY OF IONIA
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GENERAL FUND
Audit

Line Item: Independent Audit
Line Item Number: 101.202.000.801.000
Current Fiscal Year Adopted: $7,000
New Fiscal Year Recommended: $7,500
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: $66,850
New Fiscal Year Recommended: $68,850
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: $36,780
New Fiscal Year Recommended: $39,131
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: $5,000
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: $9,000
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 Accurint, 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: $130,200
New Fiscal Year Recommended: $137,300
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: $67,012
New Fiscal Year Recommended: $63,097
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: $55,000
New Fiscal Year Recommended: $65,000
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: $65,000
New Fiscal Year Recommended: $65,000
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: $40,000
New Fiscal Year Recommended: $40,000
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: $1,500
New Fiscal Year Recommended: $1,500
Description: Funds to cover the fees paid to the residents who serve on the Board of Review.

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: $500
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.

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: $50,000
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: $52,000
New Fiscal Year Recommended: $55,000
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: $70,000
New Fiscal Year Recommended: $60,000
Description: Funds to cover capital outlay purchases for the Data Processing Department including In-car computers, computers, and In-car cameras.

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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: $42,750
New Fiscal Year Recommended: $44,950
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: $23,021
New Fiscal Year Recommended: $24,450
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: $59,000
Description: Funds to cover the cost of annually codifying amendments to the City Code and purchase of new voting machines.

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.

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: $50,000
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.

Line Item: Public Utilities
Line Item Number: 101.265.000.920.000
Current Fiscal Year Adopted: $16,000
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: $185,000
New Fiscal Year Recommended: $80,000
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: $80,000
Description: Funds to cover the cost of the HVAC 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: $50,000
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.

Line Item: Telephone
Line Item Number: 101.289.000.851.000
Current Fiscal Year Adopted: $2,500
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: $52,000
New Fiscal Year Recommended: $55,000
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: $1,495,050
New Fiscal Year Recommended: $1,600,050
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: $66,900
New Fiscal Year Recommended: $-0-
Description: Position was eliminated were employee left.

Line Item: Salary and Wages – Part Time
Line Item Number: 101-345.000.702.003
Current Fiscal Year Adopted: $35,000
New Fiscal Year Recommended: $50,000
Description: Funds to cover the salaries of part-time officers, code enforcement and rental inspector.

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: $65,300
New Fiscal Year Recommended: $68,600
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: $14,000
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: $1,407,886
New Fiscal Year Recommended: $1,310,754
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: $25,000
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: $4,000
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: $97,000
New Fiscal Year Recommended: $66,200
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.

Line Item: Communications
Line Item Number: 101-345.000.850.000
Current Fiscal Year Adopted: $20,000
New Fiscal Year Recommended: $8,200
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: **$**9,500
New Fiscal Year Recommended: $12,800
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: $825
New Fiscal Year Recommended: $900
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: $34,000
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: $16,000
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: $18,000
New Fiscal Year Recommended: $-0-
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: $166,000
New Fiscal Year Recommended: $136,000
Description: Funds to cover the cost of the following capital purchases:

Replacement Cruiser/Changeover	$66,000
Turnout Gear (4 Sets)	$14,000
Glocks	$28,000
Body Cameras Lease Payment 4 of 5	$28,000

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: $92,000
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.

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: $1,000
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: $14,000
Description: Funds paid to the Central Garage Fund for rental on equipment used in maintaining Oak Hill Cemetery.

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GENERAL FUND
Economic Development

Line Item: Contractual and Professional Services
Line Item Number: 101.728.000.801.000
Current Fiscal Year Adopted: $250,000
New Fiscal Year Recommended: $50,000
Description: To help cover the costs of engineering and design of the Riverside property.

Line Item: CDBG - Administration
Line Item Number: 101.728.000.801.300
Current Fiscal Year Adopted: $-0-
New Fiscal Year Recommended: $20,000
Description: To help cover the costs of administration of the CDBG grant.

Line Item: CDBG – Contractual and Professional
Line Item Number: 101.728.000.801.301
Current Fiscal Year Adopted: $-0-
New Fiscal Year Recommended: $120,000
Description: To help cover the costs of the CDBG work.

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GENERAL FUND
Contributions

Line Item: Contribution to Public Safety Vehicle Replacement Fund
Line Item Number: 101.965.000.999.203
Current Fiscal Year Adopted: $160,000
New Fiscal Year Recommended: $180,000
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: $100,000
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.

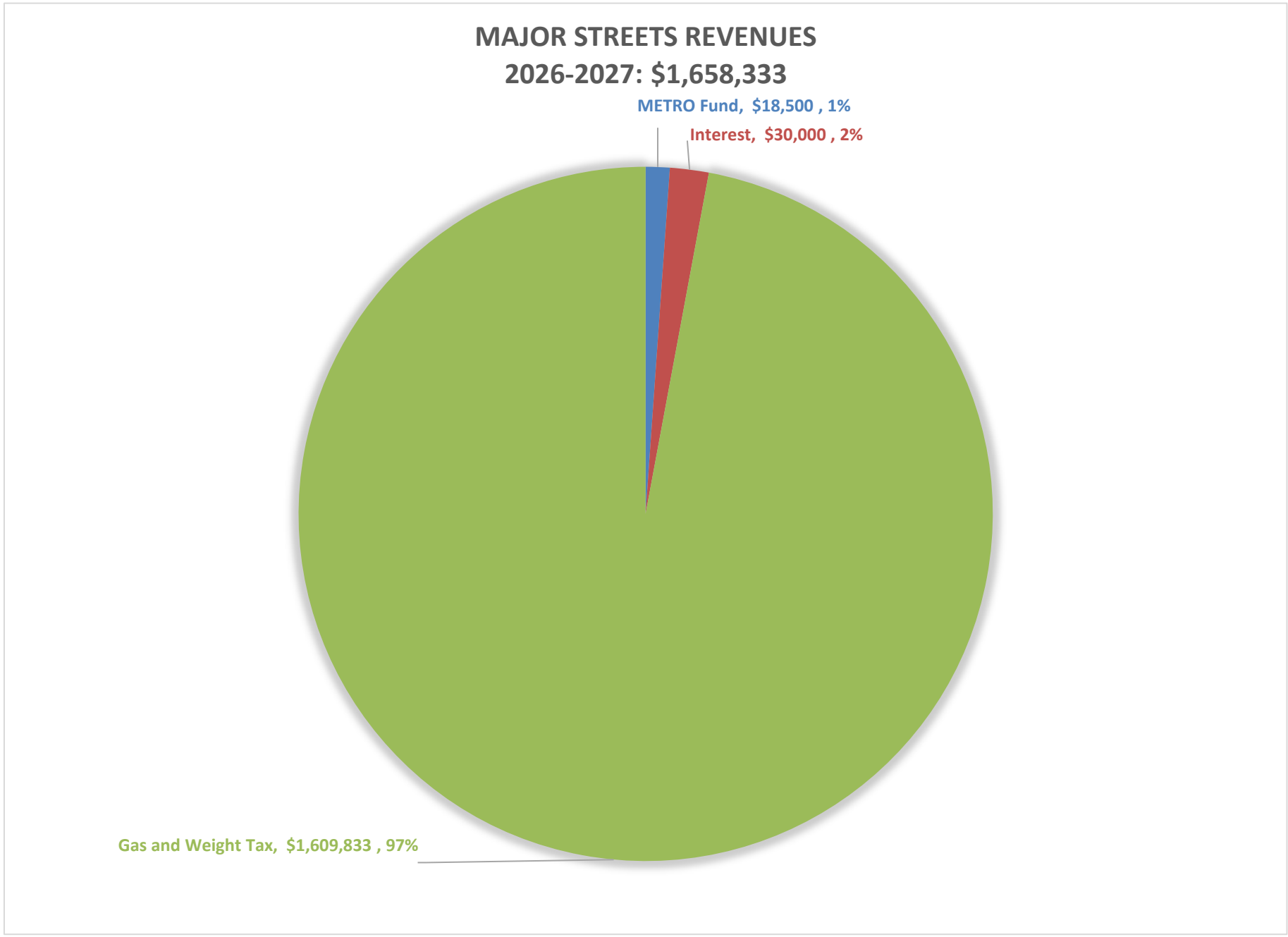
Line Item: Contribution to Downtown Development Authority Fund
Line Item Number: 101.965.000.999.248
Current Fiscal Year Adopted: $270,000
New Fiscal Year Recommended: $235,000
Description: Funds contributed to the DDA Fund to help offset the cost of improving the Ionia Theatre and operational costs of the DDA.

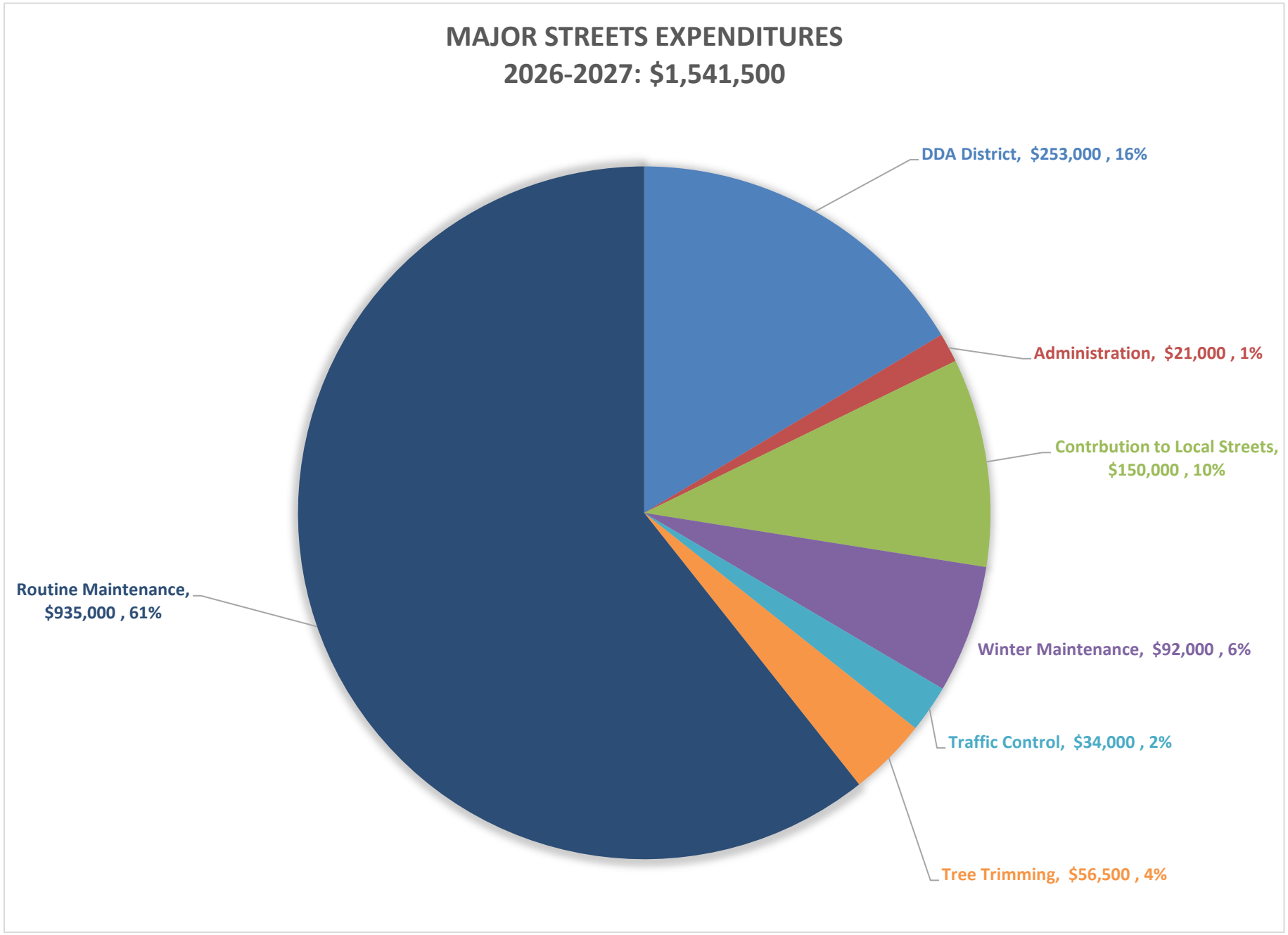
Line Item: Contribution to Recreation Fund
Line Item Number: 101.965.000.999.249
Current Fiscal Year Adopted: $400,000
New Fiscal Year Recommended: $330,000
Description: Funds contributed to the Recreation Fund to offset operational costs not covered through program registration fees.

City of Ionia

Fiscal Year 2026-2027 Budget

Major Street Fund


MAJOR STREETS REVENUES
2026-2027: $1,658,333
METRO Fund, $18,500 , 1%
Interest, $30,000 , 2%
Gas and Weight Tax, $1,609,833 , 97%


MAJOR STREETS EXPENDITURES
2026-2027: $1,541,500
DDA District, $253,000 , 16%
Administration, $21,000 , 1%
Contrbution to Local Streets, $150,000 , 10%
Winter Maintenance, $92,000 , 6%
Traffic Control, $34,000 , 2%
Tree Trimming, $56,500 , 4%
Routine Maintenance, $935,000 , 61%

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
Fund: 202 MAJOR STREETS						
Estimated Revenues						
202-000.000-546.000	STATE GRANTS-HIGHWAYS & STREET	1,014,724.40	1,040,299.73	1,089,113.49	1,095,486.00	1,609,833.00
202-000.000-665.000	INTEREST	19,116.22	48,787.90	46,104.04	30,000.00	30,000.00
202-000.000-688.000	OTHER REVENUE	23,779.51	22,895.15	24,980.97	18,500.00	18,500.00
Estimated Revenues		1,057,620.13	1,111,982.78	1,160,198.50	1,143,986.00	1,658,333.00
Appropriations						
Department: ROUTINE MAINTENANCE - GENERAL						
202-463.000-707.000	CENTRAL GARAGE ALLOCATION	69,932.81	67,652.93	78,877.48	72,000.00	75,000.00
202-463.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	49,057.47	43,987.43	58,089.86	52,000.00	58,000.00
202-463.000-775.000	REPAIR & MAINTENANCE SUPPLIES	3,386.59	1,014.26	2,786.77	7,000.00	7,000.00
202-463.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	0.00	9,443.07	343,095.97	150,000.00	750,000.00
202-463.000-940.000	EQUIPMENT RENTAL	42,344.64	40,347.17	39,235.57	45,000.00	45,000.00
Total Department ROUTINE MAINTENANCE - GENERAL:		164,721.51	162,444.86	522,085.65	326,000.00	935,000.00
Department: TREE TRIMMING						
202-463.100-707.000	CENTRAL GARAGE ALLOCATION	18,723.92	16,922.39	24,686.37	20,000.00	20,000.00
202-463.100-710.000	PAYROLL TAXES & FRINGE BENEFIT	13,781.72	12,884.23	17,008.10	15,000.00	15,000.00
202-463.100-801.000	CONTRACTUAL & PROFESSIONAL SEV	0.00	0.00	0.00	1,500.00	1,500.00
202-463.100-940.000	EQUIPMENT RENTAL	13,109.93	13,911.23	19,052.34	16,000.00	20,000.00
Total Department TREE TRIMMING:		45,615.57	43,717.85	60,746.81	52,500.00	56,500.00
Department: TRAFFIC SERVICE						
202-474.000-707.000	CENTRAL GARAGE ALLOCATION	10,078.54	11,900.16	10,987.55	12,000.00	12,000.00
202-474.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	7,086.41	8,174.15	6,942.95	9,000.00	9,000.00
202-474.000-775.000	REPAIR & MAINTENANCE SUPPLIES	5,494.09	3,996.14	5,147.80	6,000.00	6,000.00
202-474.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	3,136.62	0.00	0.00	3,500.00	3,500.00
202-474.000-920.000	PUBLIC UTILITIES	114.13	116.94	121.40	300.00	300.00
202-474.000-940.000	EQUIPMENT RENTAL	2,087.88	2,679.64	2,287.84	3,200.00	3,200.00
Total Department TRAFFIC SERVICE:		27,997.67	26,867.03	25,487.54	34,000.00	34,000.00
Department: WINTER MAINT - SNOW/ICE CONTR						
202-478.100-707.000	CENTRAL GARAGE ALLOCATION	18,017.63	12,858.39	19,302.88	25,000.00	25,000.00
202-478.100-710.000	PAYROLL TAXES & FRINGE BENEFIT	13,107.71	5,624.58	16,453.61	18,000.00	20,000.00
202-478.100-775.000	REPAIR & MAINTENANCE SUPPLIES	11,760.44	10,528.97	11,298.06	15,000.00	19,000.00
202-478.100-940.000	EQUIPMENT RENTAL	20,243.15	13,836.91	23,793.66	28,000.00	28,000.00
Total Department WINTER MAINT - SNOW/ICE CONTR:		63,128.93	42,848.85	70,848.21	86,000.00	92,000.00
Department: CENTRAL GARAGE CONTRACT - DDA						
202-481.000-707.011	SALARY AND WAGES-GEN. MAINT.	74,380.99	87,669.36	76,443.48	95,000.00	85,000.00
202-481.000-707.012	SALARY AND WAGES-STREET SWEEP.	188.19	205.95	189.70	3,000.00	1,000.00
202-481.000-707.013	SALARY AND WAGES-TRAFFIC SERV.	3,987.17	5,272.26	5,404.06	6,000.00	6,000.00
202-481.000-707.014	SALARY AND WAGES-WINTER MAINT.	21,860.07	13,479.79	14,980.34	21,000.00	17,000.00
202-481.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	65,989.70	71,799.11	68,748.59	77,000.00	70,000.00

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
202-481.000-775.000	REPAIR & MAINTENANCE SUPPLIES	21,827.16	14,557.79	17,236.68	17,000.00	21,000.00
202-481.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	0.00	0.00	0.00	3,000.00	3,000.00
202-481.000-940.000	EQUIPMENT RENTAL	42,382.52	40,907.40	41,821.84	50,000.00	50,000.00
Total Department CENTRAL GARAGE CONTRACT - DDA:		230,615.80	233,891.66	224,824.69	272,000.00	253,000.00
Department: ADMINISTRATION						
Department: ADMINISTRATION						
202-482.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	19,749.96	19,799.96	19,499.96	21,000.00	21,000.00
202-482.000-999.203	CONTRIBUTION TO LOCAL STREETS	0.00	200,000.00	0.00	150,000.00	150,000.00
Total Department ADMINISTRATION:		19,749.96	219,799.96	19,499.96	171,000.00	171,000.00
Appropriations		551,829.44	729,570.21	923,492.86	941,500.00	1,541,500.00
Fund 202 - MAJOR STREETS:						
TOTAL ESTIMATED REVENUES		1,057,620.13	1,111,982.78	1,160,198.50	1,143,986.00	1,658,333.00
TOTAL APPROPRIATIONS		551,829.44	729,570.21	923,492.86	941,500.00	1,541,500.00
NET OF REVENUES & APPROPRIATIONS:		505,790.69	382,412.57	236,705.64	202,486.00	116,833.00
BEG. FUND BALANCE		588,166.14	1,093,956.83	1,476,369.40	1,713,075.04	1,713,075.04
END FUND BALANCE		1,093,956.83	1,476,369.40	1,713,075.04	1,915,561.04	1,829,908.04

CITY OF IONIA
Fiscal Year 2026-2027
Budget Document

MAJOR STREET FUND
Revenues

Line Item: State Grants – Highways & Street
Line Item Number: 202-000-000-546.000
Current Fiscal Year Adopted: $1,095,486
New Fiscal Year Recommended: $1,609,833
Description: Funds received from the State of Michigan in the form of Act 51 Gas and Weight Tax. The City has 8.66 miles of major streets.

Line Item: Interest
Line Item Number: 202-000-000-665.000
Current Fiscal Year Adopted: $30,000
New Fiscal Year Recommended: $30,000
Description: Funds received in the form of interest on investments held by the fund

Line Item: Other Revenue
Line Item Number: 202-000-000-688.000
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-ways for telecommunication purposes and then redistributed to municipalities who have adopted METRO ordinances.

MAJOR STREET FUND
Expenditures

ROUTINE MAINTENANCE - GENERAL

Line Item: Central Garage Allocation
Line Item Number: 202-463-000-707.000
Current Fiscal Year Adopted: $72,000
New Fiscal Year Recommended: $75,000
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: $52,000
New Fiscal Year Recommended: $58,000
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: $7,000
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: $150,000
New Fiscal Year Recommended: $750,000
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 East Washington 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: $20,000
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: $15,000
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: $16,000
New Fiscal Year Recommended: $20,000
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: $9,000
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: $25,000
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: $18,000
New Fiscal Year Recommended: $20,000
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: $19,000
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: $28,000
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: $95,000
New Fiscal Year Recommended: $85,000
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: $1,000
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: $6,000
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: $17,000
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: $77,000
New Fiscal Year Recommended: $70,000
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: $21,000
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

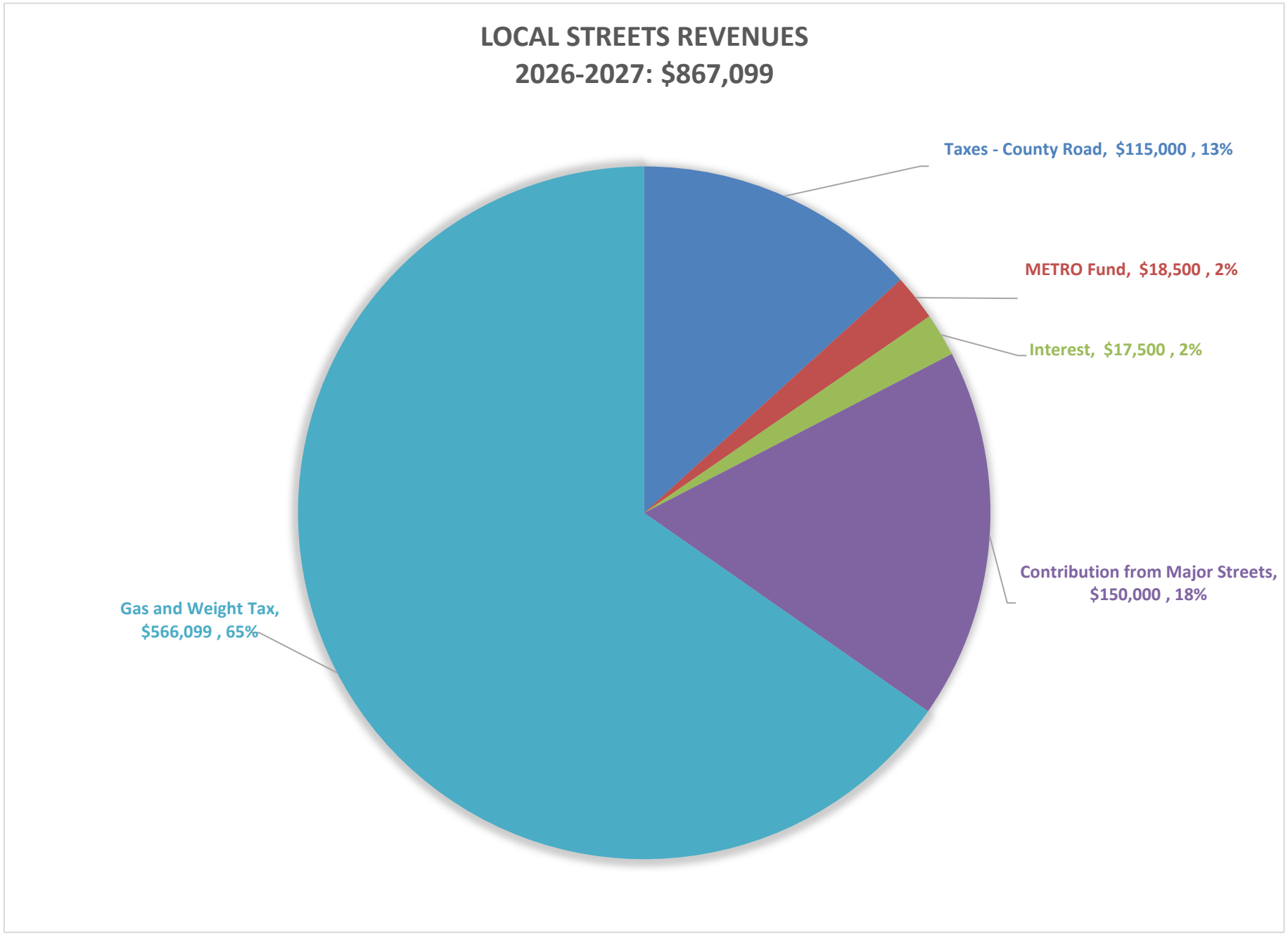
Line Item: Contractual and Professional Services
Line Item Number: 202-482-000-801.000
Current Fiscal Year Adopted: $21,000
New Fiscal Year Recommended: $21,000
Description: Funds paid to the General Fund to cover the cost of City Hall staff that provide administrative oversight to the Major Street Fund and funds for the Major Street Fund's portion of the annual audit.

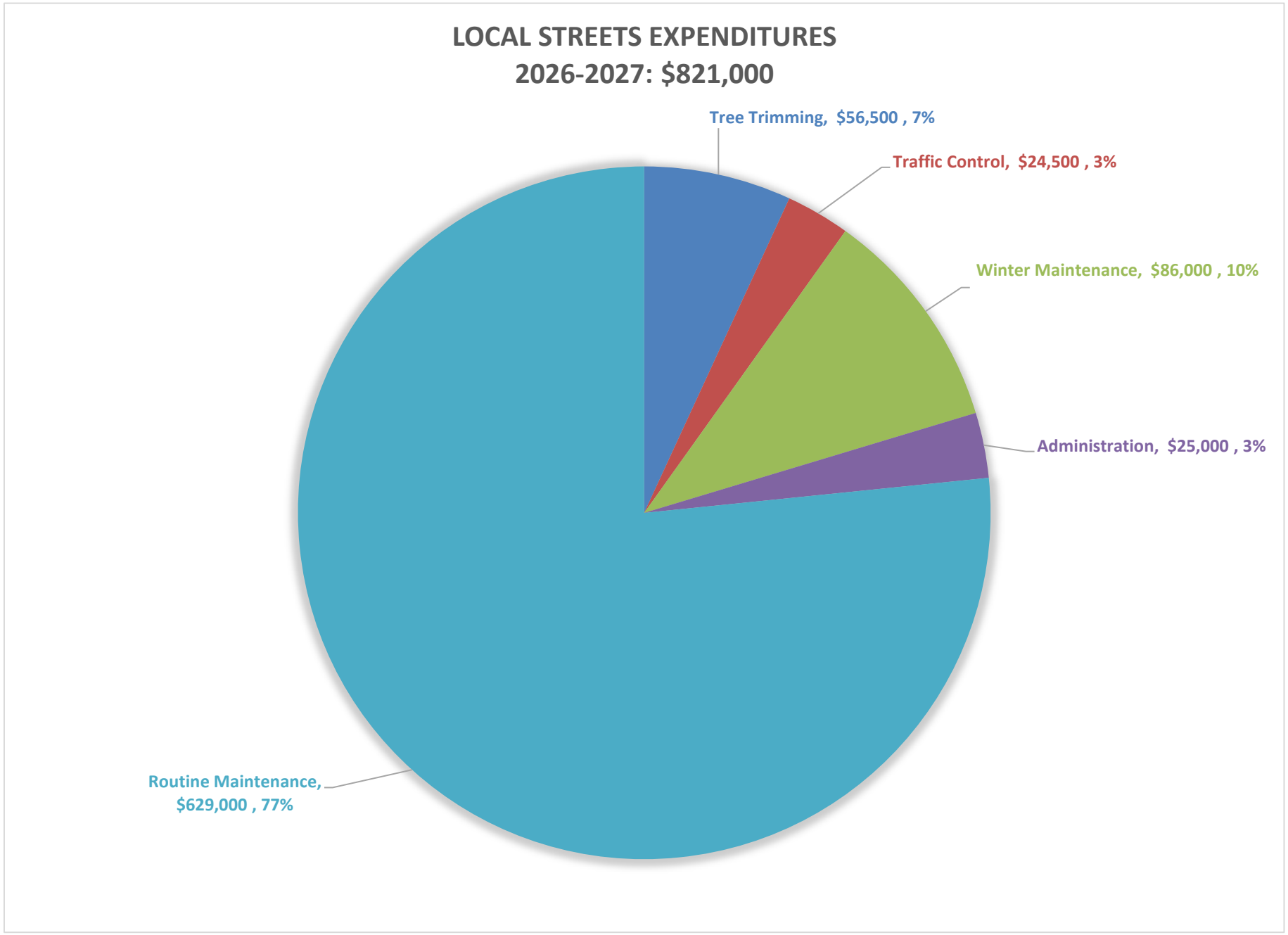
Line Item: Transfer to Local Street Fund
Line Item Number: 202-482-000-999.203
Current Fiscal Year Adopted: $150,000
New Fiscal Year Recommended: $150,000
Description: Funds transferred from the Major Street Fund to the Local Street Fund to assist with financing improvements to the local street system.

City of Ionia

Fiscal Year 2026-2027 Budget

Local Street Fund


LOCAL STREETS REVENUES
2026-2027: $867,099
Taxes - County Road, $115,000 , 13%
METRO Fund, $18,500 , 2%
Interest, $17,500 , 2%
Contribution from Major Streets, $150,000 , 18%
Gas and Weight Tax, $566,099 , 65%


LOCAL STREETS EXPENDITURES
2026-2027: $821,000
Tree Trimming, $56,500 , 7%
Traffic Control, $24,500 , 3%
Winter Maintenance, $86,000 , 10%
Administration, $25,000 , 3%
Routine Maintenance, $629,000 , 77%

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
Fund: 203 LOCAL STREETS						
Estimated Revenues						
203-000.000-403.000	COUNTY ROAD - TAXES	96,698.44	102,338.65	111,154.82	99,000.00	115,000.00
203-000.000-546.000	STATE GRANTS - HIGHWAYS & STREETS	360,049.26	369,370.64	386,828.21	389,097.00	566,099.00
203-000.000-665.000	INTEREST	12,848.07	30,362.48	32,300.65	20,000.00	17,500.00
203-000.000-688.000	OTHER REVENUE	22,976.47	21,927.84	23,999.94	18,500.00	18,500.00
203-000.000-699.202	CONTRIB FROM MAJOR STREETS	0.00	200,000.00	0.00	150,000.00	150,000.00
Estimated Revenues		492,572.24	723,999.61	554,283.62	676,597.00	867,099.00
Appropriations						
Department: ROUTINE MAINTENANCE - GENERAL						
203-463.000-707.000	CENTRAL GARAGE ALLOCATION	67,386.11	66,416.01	77,542.89	72,000.00	75,000.00
203-463.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	47,591.05	43,485.74	57,697.04	50,000.00	57,000.00
203-463.000-775.000	REPAIR & MAINTENANCE SUPPLIES	419.30	1,186.66	174.42	4,000.00	4,000.00
203-463.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	13,783.95	27,812.97	370,096.20	355,000.00	450,000.00
203-463.000-940.000	EQUIPMENT RENTAL	41,707.75	39,416.07	38,994.37	43,000.00	43,000.00
Total Department ROUTINE MAINTENANCE - GENERAL:		170,888.16	178,317.45	544,504.92	524,000.00	629,000.00
Department: TREE TRIMMING						
203-463.100-707.000	CENTRAL GARAGE ALLOCATION	19,342.50	16,908.86	24,681.20	20,000.00	20,000.00
203-463.100-710.000	PAYROLL TAXES & FRINGE BENEFIT	14,112.60	12,872.08	17,005.21	15,000.00	15,000.00
203-463.100-801.000	CONTRACTUAL & PROFESSIONAL SEV	0.00	0.00	0.00	1,500.00	1,500.00
203-463.100-940.000	EQUIPMENT RENTAL	13,064.10	13,909.69	19,178.40	16,000.00	20,000.00
Total Department TREE TRIMMING:		46,519.20	43,690.63	60,864.81	52,500.00	56,500.00
Department: TRAFFIC SERVICE						
203-474.000-707.000	CENTRAL GARAGE ALLOCATION	9,829.96	11,570.43	10,826.06	12,000.00	12,000.00
203-474.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	6,930.15	8,061.71	6,995.00	8,500.00	8,500.00
203-474.000-775.000	REPAIR & MAINTENANCE SUPPLIES	0.00	0.00	930.00	1,000.00	1,000.00
203-474.000-940.000	EQUIPMENT RENTAL	1,964.39	2,666.63	2,258.36	3,000.00	3,000.00
Total Department TRAFFIC SERVICE:		18,724.50	22,298.77	21,009.42	24,500.00	24,500.00
Department: WINTER MAINT - SNOW/ICE CONTR						
203-478.100-707.000	CENTRAL GARAGE ALLOCATION	17,010.57	12,611.63	18,713.83	21,000.00	21,000.00
203-478.100-710.000	PAYROLL TAXES & FRINGE BENEFIT	12,603.54	5,399.53	15,991.46	17,500.00	20,000.00
203-478.100-775.000	REPAIR & MAINTENANCE SUPPLIES	11,760.48	10,528.99	11,298.06	15,000.00	19,000.00
203-478.100-940.000	EQUIPMENT RENTAL	19,250.12	13,535.70	22,985.26	24,000.00	26,000.00
Total Department WINTER MAINT - SNOW/ICE CONTR:		60,624.71	42,075.85	68,988.61	77,500.00	86,000.00
Department: ADMINISTRATION						
203-482.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	25,749.96	23,800.04	23,500.04	25,000.00	25,000.00
Total Department ADMINISTRATION:		25,749.96	23,800.04	23,500.04	25,000.00	25,000.00
Appropriations		322,506.53	310,182.74	718,867.80	703,500.00	821,000.00
Fund 203 - LOCAL STREETS:						

					25-26	26-27
		22-23	23-24	24-25	Amended	Recommended
GL Number	Description	Activity	Activity	Activity	Budget	Budget
TOTAL ESTIMATED REVENUES		492,572.24	723,999.61	554,283.62	676,597.00	867,099.00
TOTAL APPROPRIATIONS		322,506.53	310,182.74	718,867.80	703,500.00	821,000.00
NET OF REVENUES & APPROPRIATIONS:		170,065.71	413,816.87	(164,584.18)	(26,903.00)	46,099.00
BEG. FUND BALANCE		520,688.70	690,754.41	1,104,571.28	939,987.10	939,987.10
END FUND BALANCE		690,754.41	1,104,571.28	939,987.10	913,084.10	986,086.10

CITY OF IONIA
Fiscal Year 2026-2027
Budget Document
LOCAL STREET FUND
Revenues

Line Item: Current Property Taxes
Line Item Number: 203-000-000-409.000
Current Fiscal Year Adopted: $99,000
New Fiscal Year Recommended: $115,000
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: $389,097
New Fiscal Year Recommended: $566,099
Description: Funds received from the State of Michigan in the form of Act 51 Gas and Weight Tax. The City has 17.11 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: $17,500
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: $150,000
New Fiscal Year Recommended: $150,000
Description: Funds received in the form of a transfer from the Major Street Fund.

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: $75,000
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: $57,000
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: $355,000
New Fiscal Year Recommended: $450,000
Description: Funds used to cover contractual and professional services such as crack filling, chip sealing, and street tree planting. Street proposed for resurfacing during FY26-27 is Morse and Pearl streets.

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: $20,000
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: $15,000
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: $16,000
New Fiscal Year Recommended: $20,000
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: $21,000
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: $17,500
New Fiscal Year Recommended: $20,000
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: $19,000
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: $26,000
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.

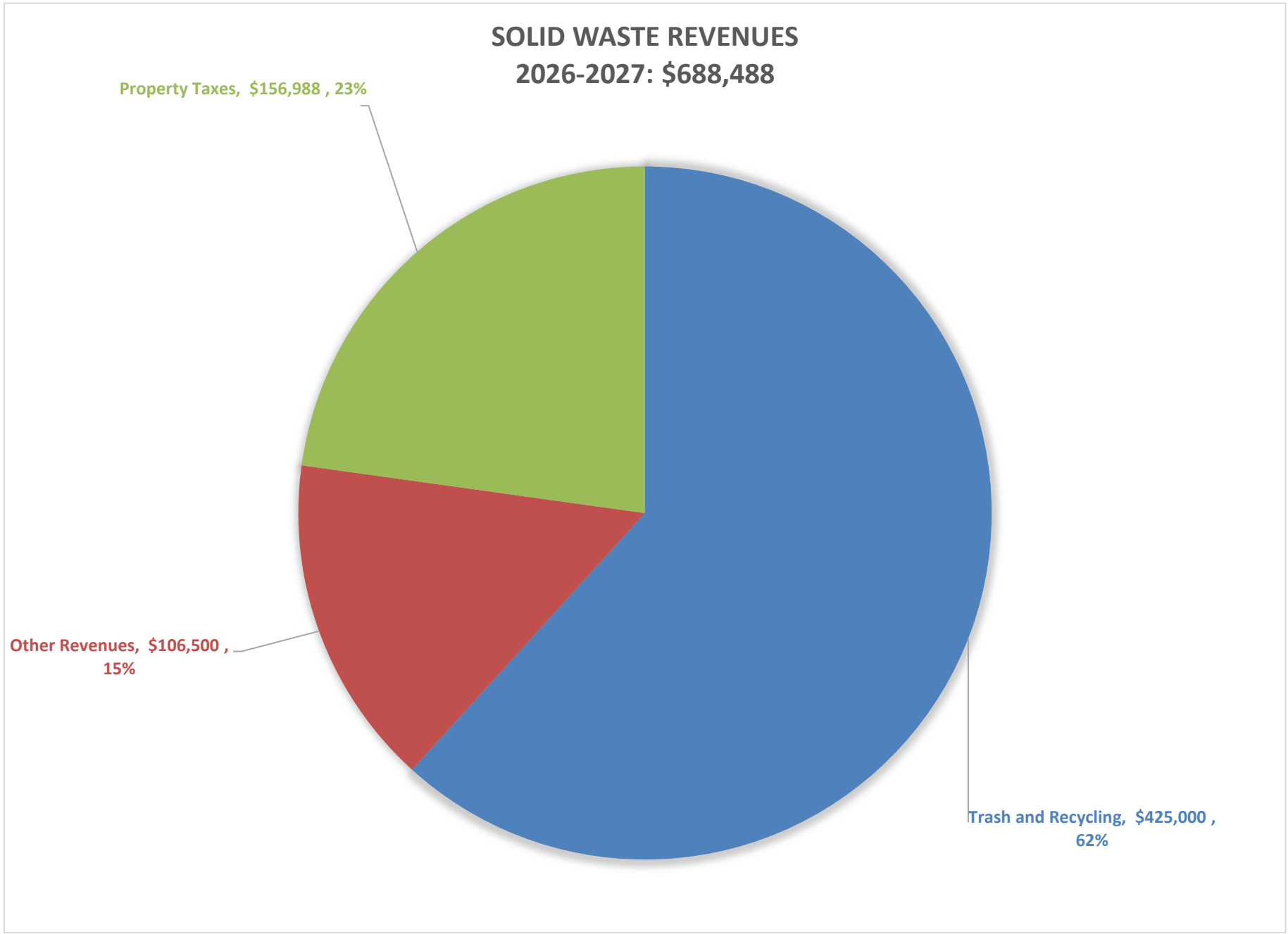
ADMINISTRATION

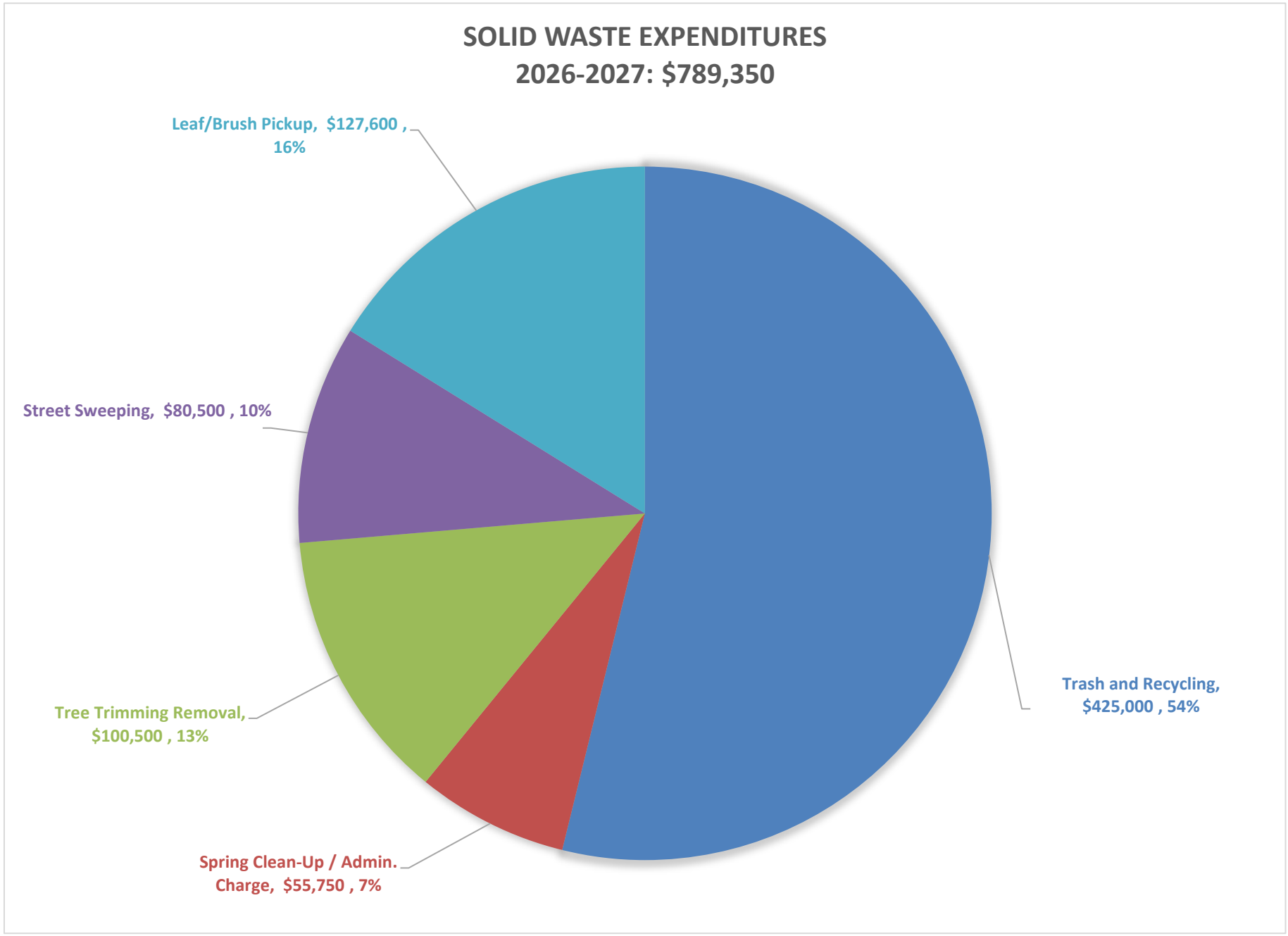
Line Item: Contractual and Professional Services
Line Item Number: 203-482-000-801.000
Current Fiscal Year Adopted: $25,000
New Fiscal Year Recommended: $25,000
Description: Funds paid to the General Fund to cover the cost of City Hall staff that provide administrative oversight to the Local Street Fund and funds for the Local Street Fund's portion of the annual audit.

City of Ionia

Fiscal Year 2026-2027 Budget

Solid Waste Fund


SOLID WASTE REVENUES
2026-2027: $688,488
Property Taxes, $156,988 , 23%
Other Revenues, $106,500 , 15%
Trash and Recycling, $425,000 , 62%


SOLID WASTE EXPENDITURES
2026-2027: $789,350
Leaf/Brush Pickup, $127,600 , 16%
Street Sweeping, $80,500 , 10%
Tree Trimming Removal, $100,500 , 13%
Spring Clean-Up / Admin. Charge, $55,750 , 7%
Trash and Recycling, $425,000 , 54%

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
Fund: 228 SOLID WASTE FUND						
Estimated Revenues						
228-000.000-409.000	CURRENT PROPERTY TAXES	247,211.27	254,756.38	275,132.58	144,000.00	156,988.00
228-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	87,565.34	81,289.09	91,405.09	77,000.00	75,000.00
228-000.000-620.000	REFUSE COLLECTION FEES	295,896.50	335,186.22	348,601.41	395,000.00	425,000.00
228-000.000-660.000	PENALTY REVENUE	6,322.77	7,424.58	7,986.02	7,000.00	7,500.00
228-000.000-665.000	INTEREST	8,119.47	19,528.95	20,663.64	14,000.00	12,000.00
228-000.000-688.000	OTHER REVENUE	11,725.21	12,055.57	12,911.77	12,000.00	12,000.00
Estimated Revenues		656,840.56	710,240.79	756,700.51	649,000.00	688,488.00
Appropriations						
Department: CITY PROPERTY IMPROVEMENTS						
228-271.000-707.000	CENTRAL GARAGE ALLOCATION	2,471.43	1,969.38	1,545.80	3,000.00	3,000.00
228-271.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	2,105.56	2,001.65	1,547.34	2,000.00	2,000.00
228-271.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	41,543.61	51,028.27	51,655.11	50,000.00	50,000.00
228-271.000-940.000	EQUIPMENT RENTAL	649.37	543.64	483.80	750.00	750.00
Total Department CITY PROPERTY IMPROVEMENTS:		46,769.97	55,542.94	55,232.05	55,750.00	55,750.00
Department: RECYCLING CENTER						
228-272.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	283,970.52	334,390.92	348,372.77	395,000.00	425,000.00
Total Department RECYCLING CENTER:		283,970.52	334,390.92	348,372.77	395,000.00	425,000.00
Department: TREE TRIMMING						
228-463.100-707.000	CENTRAL GARAGE ALLOCATION	19,147.87	16,613.99	26,163.49	40,000.00	40,000.00
228-463.100-710.000	PAYROLL TAXES & FRINGE BENEFIT	14,056.18	12,667.86	18,162.08	29,000.00	29,000.00
228-463.100-801.000	CONTRACTUAL & PROFESSIONAL SEV	0.00	0.00	1,225.00	1,500.00	1,500.00
228-463.100-940.000	EQUIPMENT RENTAL	13,091.95	13,800.38	19,079.35	30,000.00	30,000.00
Total Department TREE TRIMMING:		46,296.00	43,082.23	64,629.92	100,500.00	100,500.00
Department: STREET SWEEPING						
228-463.500-707.000	CENTRAL GARAGE ALLOCATION	13,311.26	12,448.94	10,831.54	17,500.00	17,500.00
228-463.500-710.000	PAYROLL TAXES & FRINGE BENEFIT	5,762.37	8,402.41	8,097.51	11,000.00	11,000.00
228-463.500-801.000	CONTRACTUAL & PROFESSIONAL SEV	18,760.00	9,800.00	0.00	15,000.00	15,000.00
228-463.500-940.000	EQUIPMENT RENTAL	27,111.87	29,137.68	23,578.68	37,000.00	37,000.00
Total Department STREET SWEEPING:		64,945.50	59,789.03	42,507.73	80,500.00	80,500.00
Department: LEAF AND BRUSH PICKUP						
228-463.700-707.000	CENTRAL GARAGE ALLOCATION	29,305.65	34,688.27	36,473.83	38,000.00	38,000.00
228-463.700-710.000	PAYROLL TAXES & FRINGE BENEFIT	21,989.70	25,199.23	31,431.62	29,000.00	32,000.00
228-463.700-801.000	CONTRACTUAL & PROFESSIONAL SEV	10,000.00	10,000.00	34,122.00	35,000.00	30,000.00
228-463.700-900.000	PUBLISHING	0.00	0.00	0.00	2,600.00	2,600.00
228-463.700-940.000	EQUIPMENT RENTAL	20,811.39	21,526.05	24,334.56	25,000.00	25,000.00
Total Department LEAF AND BRUSH PICKUP:		82,106.74	91,413.55	126,362.01	129,600.00	127,600.00
Appropriations		524,088.73	584,218.67	637,104.48	761,350.00	789,350.00

					25-26	26-27
		22-23	23-24	24-25	Amended	Recommended
GL Number	Description	Activity	Activity	Activity	Budget	Budget
Fund 228 - SOLID WASTE FUND:						
TOTAL ESTIMATED REVENUES		656,840.56	710,240.79	756,700.51	649,000.00	688,488.00
TOTAL APPROPRIATIONS		524,088.73	584,218.67	637,104.48	761,350.00	789,350.00
NET OF REVENUES & APPROPRIATIONS:		132,751.83	126,022.12	119,596.03	(112,350.00)	(100,862.00)
BEG. FUND BALANCE		257,141.68	389,893.51	515,915.63	635,511.66	635,511.66
END FUND BALANCE		389,893.51	515,915.63	635,511.66	523,161.66	534,649.66

CITY OF IONIA
Fiscal Year 2026-2027
Budget Document

SOLID WASTE FUND
Revenues

Line Item: Property Taxes
Line Item Number: 228.000.000.409.000
Current Fiscal Year Adopted: $144,000
New Fiscal Year Recommended: $156,988
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: $77,000
New Fiscal Year Recommended: $75,000
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: $395,000
New Fiscal Year Recommended: $425,000
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 FY26-27 will be $4.40 for bag tags; $10.50 per month for a 90 gallon container; and, $4.60 per month for recycling.

Line Item: Penalty Revenue
Line Item Number: 228.000.000.660.000
Current Fiscal Year Adopted: $7,000
New Fiscal Year Recommended: $7,500
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: $14,000
New Fiscal Year Recommended: $12,000
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.

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: $750
New Fiscal Year Recommended: $750
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: $395,000
New Fiscal Year Recommended: $425,000
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: $40,000
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: $29,000
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: $38,000
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: $29,000
New Fiscal Year Recommended: $32,000
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: $35,000
New Fiscal Year Recommended: $30,000
Description: Funds to cover pick-up the cost of having the debris pile ground into compost.

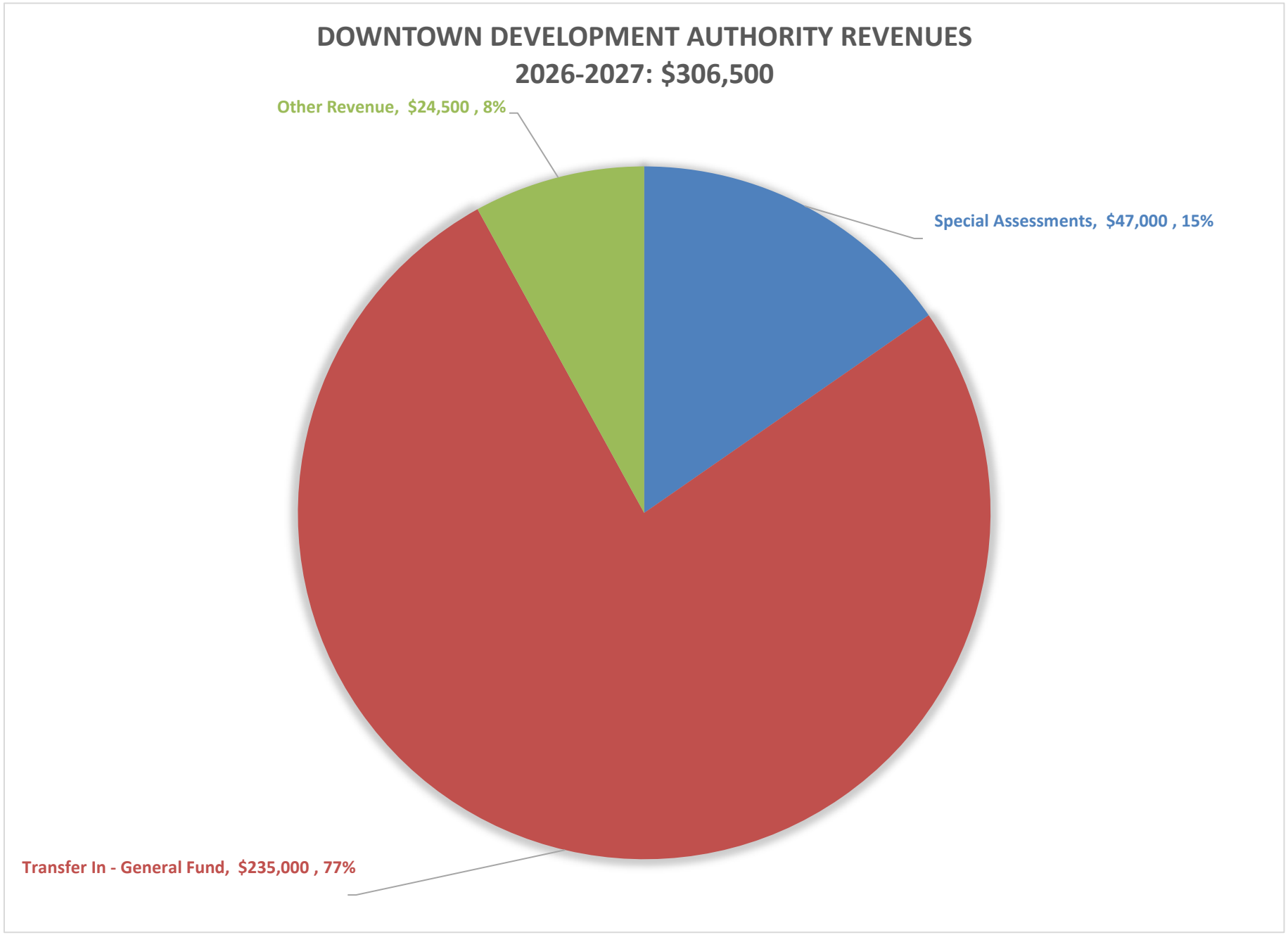
Line Item: Publishing
Line Item Number: 228-463.700.900.000
Current Fiscal Year Adopted: $2,600
New Fiscal Year Recommended: $2,600
Description: Funds to cover the cost of publishing notices regarding removal programs in the local newspapers.

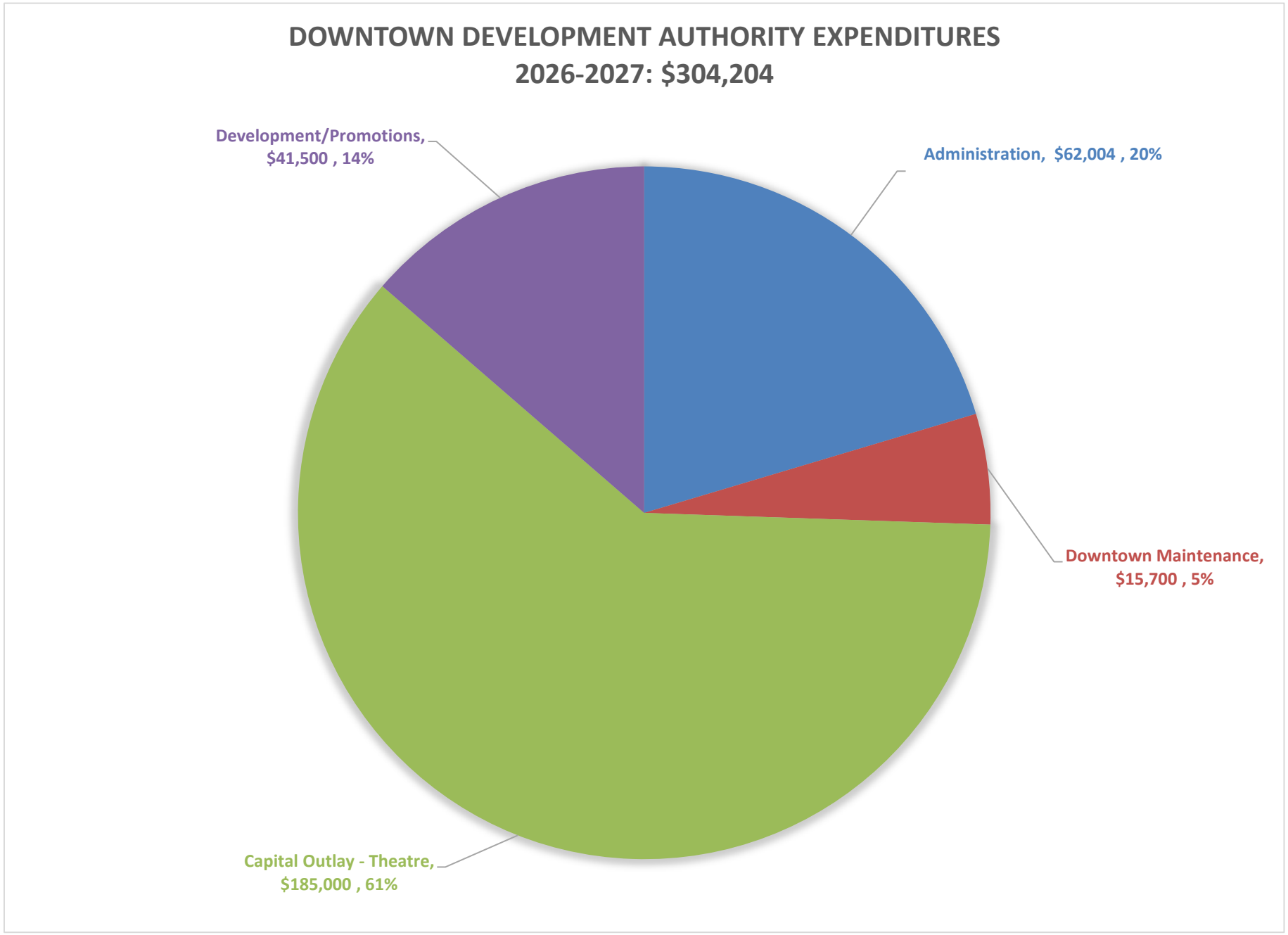
Line Item: Equipment Rental
Line Item Number: 228-463.700.940.000
Current Fiscal Year Adopted: $25,000
New Fiscal Year Recommended: $25,000
Description: Funds paid to the Central Garage Fund for renting equipment used as part of the pick-up programs.

City of Ionia

Fiscal Year 2026-2027 Budget

Downtown Development Authority Fund


DOWNTOWN DEVELOPMENT AUTHORITY REVENUES
2026-2027: $306,500
Other Revenue, $24,500 , 8%
Special Assessments, $47,000 , 15%
Transfer In - General Fund, $235,000 , 77%


DOWNTOWN DEVELOPMENT AUTHORITY EXPENDITURES
2026-2027: $304,204
Development/Promotions, $41,500 , 14%
Administration, $62,004 , 20%
Downtown Maintenance, $15,700 , 5%
Capital Outlay - Theatre, $185,000 , 61%

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
Fund: 248 DOWNTOWN DEVELOPMENT OPERATING						
Estimated Revenues						
248-000.000-415.000	2 MILL LEVY	46,022.57	44,293.87	46,148.09	46,000.00	47,000.00
248-000.000-430.000	TAX INCREMENT FINANCING	0.00	0.00	0.00	0.00	8,000.00
248-000.000-655.000	PROMOTIONS AND SPONSORSHIPS	4,390.00	4,300.00	9,604.00	4,000.00	3,000.00
248-000.000-655.000-2	PROMOTIONS AND SPONSORSHIPS	9,255.00	11,850.00	50.00	9,000.00	8,000.00
248-000.000-655.000-2	PROMOTIONS AND SPONSORSHIPS	3,600.62	(140.00)	0.00	0.00	0.00
248-000.000-665.000	INTEREST	1,410.84	2,194.42	5,484.28	3,500.00	3,000.00
248-000.000-676.002	Reimbursement for IFF Agreeemnt	20,000.00	27,500.00	7,500.00	0.00	0.00
248-000.000-688.000	OTHER REVENUE	521.32	1,360.21	171.64	2,000.00	2,500.00
248-000.000-699.101	CONTRIBUTIONS FROM GENERAL FUN	350,000.00	250,000.00	200,000.00	250,000.00	235,000.00
Estimated Revenues		435,200.35	341,358.50	268,958.01	314,500.00	306,500.00
Appropriations						
Department: ADMINISTRATIVE						
248-558.000-702.000	SALARY & WAGES	73,639.25	74,842.71	103,614.08	73,200.00	41,250.00
248-558.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	51,471.73	51,543.44	43,049.06	19,330.00	7,854.00
248-558.000-727.000	OFFICE SUPPLIES	1,959.03	1,421.28	1,627.72	1,800.00	1,800.00
248-558.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	192,448.27	1,154.93	1,556.11	1,000.00	1,200.00
248-558.000-851.000	TELEPHONE	900.00	900.00	900.00	900.00	900.00
248-558.000-860.000	TRANSPORTATION AND TRAINING	1,420.00	1,803.17	1,925.00	2,300.00	3,000.00
248-558.000-954.000	INSURANCE	5,572.00	5,790.00	5,286.26	6,000.00	6,000.00
248-558.000-980.700	CAPITAL OUTLAY - THEATRE	24,460.00	44,200.00	70,000.00	185,000.00	185,000.00
Total Department ADMINISTRATIVE:		351,870.28	181,655.53	227,958.23	289,530.00	247,004.00
Department: DOWNTOWN MAINTENANCE						
248-600.000-740.000	OPERATING SUPPLIES	4,906.49	5,233.00	3,826.87	7,000.00	7,000.00
248-600.000-920.000	PUBLIC UTILITIES	7,903.96	8,031.96	8,607.82	8,700.00	8,700.00
Total Department DOWNTOWN MAINTENANCE:		12,810.45	13,264.96	12,434.69	15,700.00	15,700.00
Department: DDA DEVELOPMENT						
248-610.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	0.00	359.64	19,679.52	20,000.00	20,000.00
248-610.000-972.000	PROMOTIONS AND FIREWORKS	445.12	14,955.92	1,371.50	5,000.00	5,000.00
248-610.000-972.000-2	PROMOTIONS AND FIREWORKS	14,050.00	0.00	14,000.00	15,000.00	16,500.00
248-610.000-972.000-2	PROMOTIONS AND FIREWORKS	3,279.34	0.00	0.00	0.00	0.00
248-610.000-972.002	SPECIAL EVENTS	40.00	0.00	0.00	0.00	0.00
Total Department DDA DEVELOPMENT:		17,814.46	15,315.56	35,051.02	40,000.00	41,500.00
Appropriations		382,495.19	210,236.05	275,443.94	345,230.00	304,204.00
Fund 248 - DOWNTOWN DEVELOPMENT OPERATING:						
TOTAL ESTIMATED REVENUES		435,200.35	341,358.50	268,958.01	314,500.00	306,500.00
TOTAL APPROPRIATIONS		382,495.19	210,236.05	275,443.94	345,230.00	304,204.00
NET OF REVENUES & APPROPRIATIONS:		52,705.16	131,122.45	(6,485.93)	(30,730.00)	2,296.00

					25-26	26-27
		22-23	23-24	24-25	Amended	Recommended
GL Number	Description	Activity	Activity	Activity	Budget	Budget
BEG. FUND BALANCE		6,798.36	59,503.52	190,625.97	184,140.04	184,140.04
END FUND BALANCE		59,503.52	190,625.97	184,140.04	153,410.04	186,436.04

CITY OF IONIA
Fiscal Year 2026-2027
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: $47,000
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: Tax Increment Financing
Line Item Number: 248-000-000-430.000
Current Fiscal Year Adopted: $-0-
New Fiscal Year Recommended: $8,000
Description: Revenues received in the form of increase of the property taxes from the base amount of taxable value from plan adoption from properties in the Downtown Development Authority District TIF boundry.

Line Item: Promotions and Sponsorships
Line Item Number: 248-000-000-655.000
Current Fiscal Year Adopted: $13,000
New Fiscal Year Recommended: $11,000
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: $3,500
New Fiscal Year Recommended: $3,000
Description: Revenues received in the form of interest income.

Line Item: Contributions from the General Fund
Line Item Number: 248-000-000-699.101
Current Fiscal Year Adopted: $250,000
New Fiscal Year Recommended: $235,000
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 2026-2027
Budget Document

DOWNTOWN DEVELOPMENT AUTHORITY
Expenditures

ADMINISTRATIVE

Line Item: Salary & Wages
Line Item Number: 248-558-000-702.000
Current Fiscal Year Adopted: $73,200
New Fiscal Year Recommended: $41,250
Description: Funds to cover the ½ 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: $19,330
New Fiscal Year Recommended: $7,854
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: $1,000
New Fiscal Year Recommended: $1,200
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: $2,300
New Fiscal Year Recommended: $3,000
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: $6,000
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: $185,000
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: $7,000
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: $8,700
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.

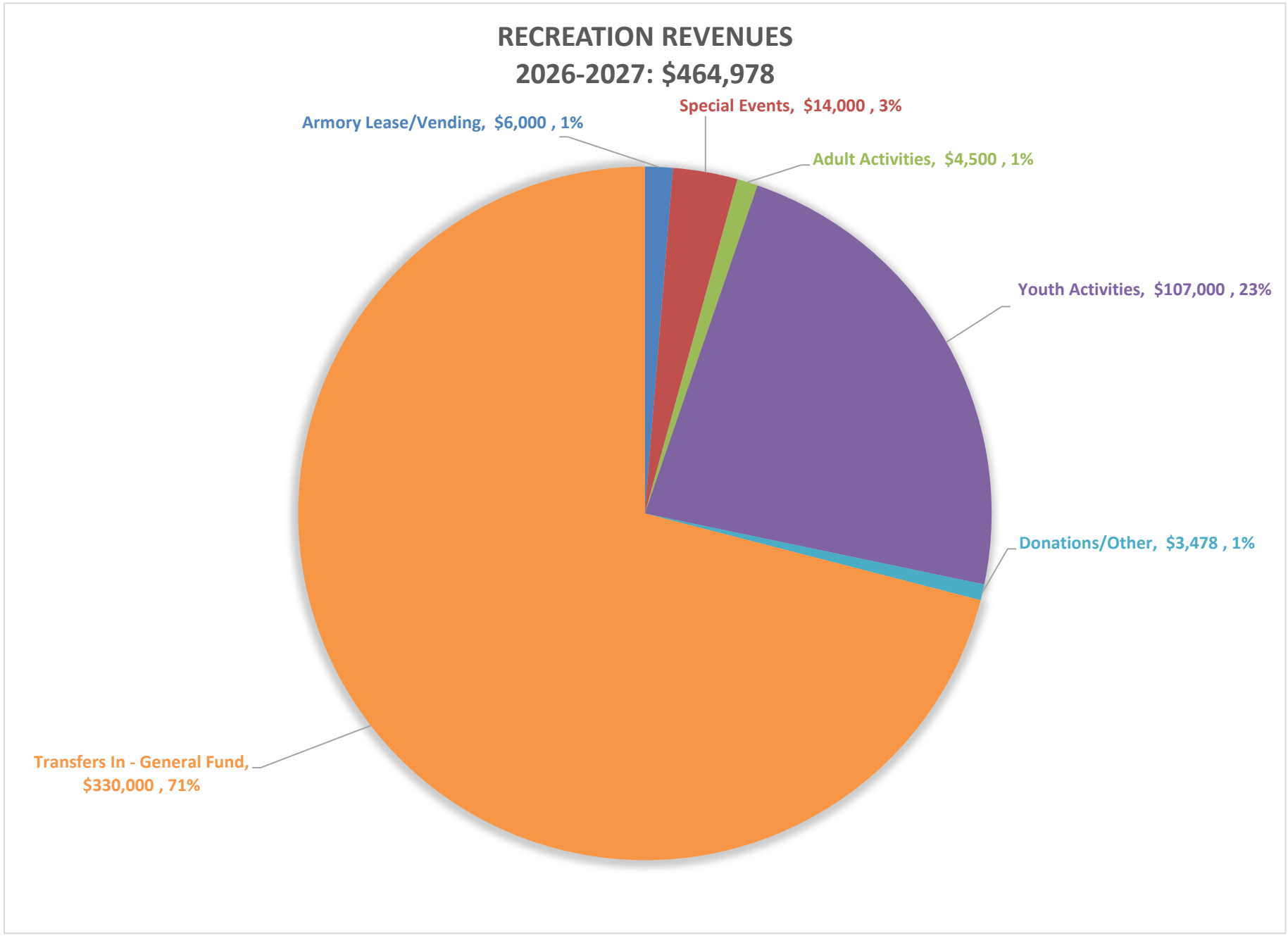
DDA DEVELOPMENT
Line Item: Contractual and Professional Services
Line Item Number: 248-610-000-801.000
Current Fiscal Year Adopted: $20,000
New Fiscal Year Recommended: $20,000
Description: Funds used to cover the costs of promotional programs and activities in the DDA district.

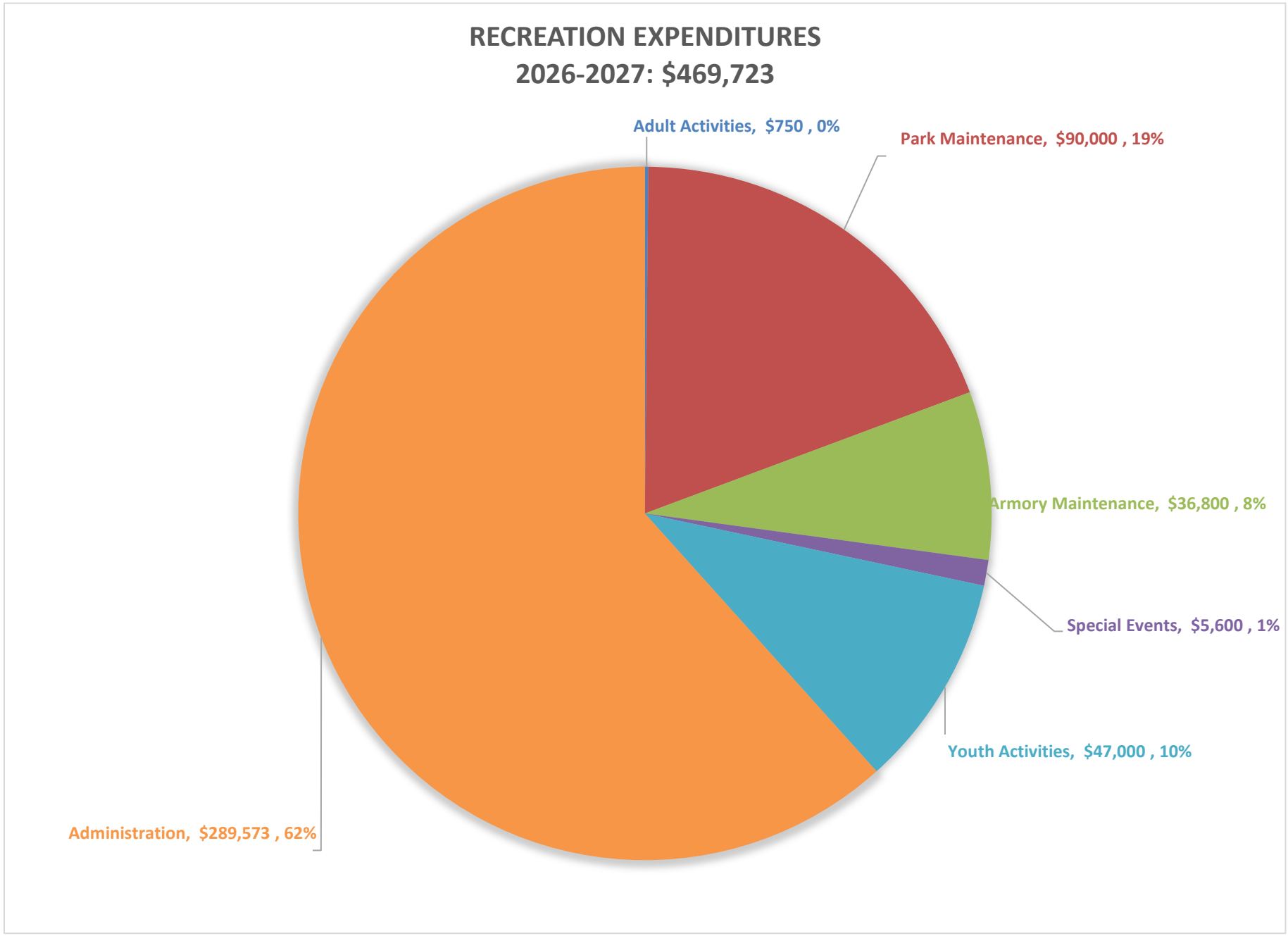
Line Item: Promotions and Fireworks
Line Item Number: 248-610-000-972.000
Current Fiscal Year Adopted: $20,000
New Fiscal Year Recommended: $21,500
Description: Funds used to cover the costs of promotional programs and activities in the DDA district including the DDA's contribution towards fireworks and advertising and marketing pieces.

City of Ionia

Fiscal Year 2026-2027 Budget

Parks and Recreation Fund


RECREATION REVENUES
2026-2027: $464,978
Armory Lease/Vending, $6,000 , 1%
Special Events, $14,000 , 3%
Adult Activities, $4,500 , 1%
Youth Activities, $107,000 , 23%
Donations/Other, $3,478 , 1%
Transfers In - General Fund, $330,000 , 71%


RECREATION EXPENDITURES
2026-2027: $469,723
Adult Activities, $750 , 0%
Park Maintenance, $90,000 , 19%
Armory Maintenance, $36,800 , 8%
Special Events, $5,600 , 1%
Youth Activities, $47,000 , 10%
Administration, $289,573 , 62%

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
Fund: 249 RECREATION DEPARTMENT						
Estimated Revenues						
249-000.000-647.000	ADULT ACTIVITIES	4,045.00	7,018.00	3,654.00	4,500.00	4,500.00
249-000.000-648.000	YOUTH ACTIVITIES	88,102.00	100,973.00	106,700.78	105,000.00	105,000.00
249-000.000-648.100	YOUTH FOOTBALL ASSOCIATION	3,683.00	2,104.05	1,989.00	2,500.00	2,000.00
249-000.000-652.000	SPECIAL EVENTS	6,461.00	9,064.00	7,929.00	12,000.00	14,000.00
249-000.000-665.000	INTEREST	708.48	2,921.01	1,545.59	1,300.00	1,300.00
249-000.000-674.000	ARMORY-LEASES:ROOMS,FLOORS	5,251.00	10,250.00	9,660.00	9,000.00	6,000.00
249-000.000-675.000	GIFTS DONATIONS	0.00	3,000.00	1,900.00	3,000.00	0.00
249-000.000-688.000	OTHER REVENUE	1,688.00	5,646.68	2,414.00	1,600.00	2,178.00
249-000.000-699.101	CONTRIBUTIONS FROM GENERAL FUN	375,000.00	375,000.00	375,000.00	400,000.00	390,000.00
Estimated Revenues		484,938.48	515,976.74	510,792.37	538,900.00	524,978.00
Appropriations						
Department: ADMINISTRATION						
249-536.000-702.000	SALARY & WAGES	119,905.16	127,228.54	144,436.31	156,796.00	164,404.00
249-536.000-702.009	SALARY & WAGES - SEASONAL	7,104.69	10,333.53	10,256.43	7,500.00	7,000.00
249-536.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	91,778.24	92,051.16	105,537.12	118,117.00	95,719.00
249-536.000-727.000	OFFICE SUPPLIES	880.05	660.40	216.55	500.00	400.00
249-536.000-727.100	COPY MACHINE LEASE	212.53	4,242.39	320.99	1,000.00	1,000.00
249-536.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	7,850.00	6,350.00	6,350.00	8,000.00	8,000.00
249-536.000-850.000	COMMUNICATIONS	3,872.79	1,411.71	1,875.00	3,700.00	3,700.00
249-536.000-860.000	TRANSPORTATION AND TRAINING	716.47	939.70	482.50	750.00	750.00
249-536.000-861.000	MEMBERSHIP AND DUES	29.98	0.00	37.00	750.00	1,200.00
249-536.000-954.000	INSURANCE	6,670.88	11,559.35	5,954.54	7,000.00	7,000.00
249-536.000-956.001	SALES TAX	208.47	119.10	112.59	400.00	400.00
Total Department ADMINISTRATION:		239,229.26	254,895.88	275,579.03	304,513.00	289,573.00
Department: OPERATIONS						
249-560.000-751.000	SPECIAL EVENT ACTIVITIES	4,467.90	4,110.34	6,194.87	5,000.00	5,600.00
249-560.000-752.000	ADULT ACTIVITIES	3,354.21	2,925.89	0.00	1,500.00	750.00
249-560.000-753.000	YOUTH ACTIVITIES	36,741.42	35,924.26	39,497.10	40,000.00	45,000.00
249-560.000-762.313	YOUTH FOOTBALL ADVISORY BOARD	3,380.56	3,290.47	807.54	4,000.00	2,000.00
Total Department OPERATIONS:		47,944.09	46,250.96	46,499.51	50,500.00	53,350.00
Department: ARMORY						
249-755.000-702.000	SALARY & WAGES	638.12	327.03	590.43	1,500.00	1,500.00
249-755.000-707.000	CENTRAL GARAGE ALLOCATION	31.37	0.00	31.62	500.00	500.00
249-755.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	293.87	153.98	282.60	500.00	500.00
249-755.000-775.000	REPAIR & MAINTENANCE SUPPLIES	2,305.18	3,093.50	4,515.96	5,000.00	5,000.00
249-755.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	2,773.40	2,130.30	2,309.00	4,000.00	3,800.00
249-755.000-920.000	PUBLIC UTILITIES	16,246.02	14,078.69	16,359.80	15,000.00	15,000.00
249-755.000-931.000	BUILDING REPAIR & MAINTENANCE	8,719.61	6,542.98	4,506.59	13,000.00	13,000.00

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
249-755.000-940.000	EQUIPMENT RENTAL	255.30	0.00	37.62	100.00	0.00
249-755.000-980.000	CAPITAL OUTLAY	0.00	0.00	1,414.50	0.00	0.00
Total Department ARMORY:		31,262.87	26,326.48	30,048.12	39,600.00	39,300.00
Department: PARK MAINTENANCE						
249-770.000-707.000	CENTRAL GARAGE ALLOCATION	45,761.57	46,006.56	54,596.66	50,000.00	50,000.00
249-770.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	31,715.43	35,952.10	41,381.45	32,000.00	32,000.00
Department: PARK MAINTENANCE						
249-770.000-740.000	OPERATING SUPPLIES	4,360.24	14,335.34	6,320.69	8,500.00	10,000.00
249-770.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	2,374.16	1,941.11	817.73	3,500.00	3,000.00
249-770.000-920.000	PUBLIC UTILITIES	5,589.61	6,112.86	6,657.34	7,000.00	7,000.00
249-770.000-940.000	EQUIPMENT RENTAL	67,513.45	63,504.02	73,990.17	70,000.00	50,000.00
Total Department PARK MAINTENANCE:		157,314.46	167,851.99	183,764.04	171,000.00	152,000.00
Appropriations		475,750.68	495,325.31	535,890.70	565,613.00	534,223.00
Fund 249 - RECREATION DEPARTMENT:						
TOTAL ESTIMATED REVENUES		484,938.48	515,976.74	510,792.37	538,900.00	524,978.00
TOTAL APPROPRIATIONS		475,750.68	495,325.31	535,890.70	565,613.00	534,223.00
NET OF REVENUES & APPROPRIATIONS:		9,187.80	20,651.43	(25,098.33)	(26,713.00)	(9,245.00)
BEG. FUND BALANCE		39,214.97	48,402.77	69,054.20	43,955.87	43,955.87
END FUND BALANCE		48,402.77	69,054.20	43,955.87	17,242.87	34,710.87

CITY OF IONIA
Fiscal Year 2026-2027
Budget Document

RECREATION FUND
Revenues

Line Item: Adult Activities
Line Item Number: 249-000-000-647.000
Current Fiscal Year Adopted: $4,500
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: $105,000
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: $2,500
New Fiscal Year Recommended: $2,000
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: $14,000
Description: Revenues received from special events programming. Special events revenues include Ballet, Tae Kwan Do, 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: $9,000
New Fiscal Year Recommended: $6,000
Description: Revenues received from the rental of space at the Armory.

Line Item: Other Revenue
Line Item Number: 249-000-000-688.000
Current Fiscal Year Adopted: $1,600
New Fiscal Year Recommended: $2,178
Description: Revenues received from park rentals.

Line Item: Contribution – General Fund
Line Item Number: 249-000-000-699.101
Current Fiscal Year Adopted: $400,000
New Fiscal Year Recommended: $330,000
Description: Revenues received from the General Fund to offset Recreation Fund operations.

CITY OF IONIA
Fiscal Year 2026-2027
Budget Document

RECREATION FUND
Expenditures

ADMINISTRATION

Line Item: Salary and Wages
Line Item Number: 249-536-000-702.000
Current Fiscal Year Adopted: $156,796
New Fiscal Year Recommended: $164,404
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: $118,117
New Fiscal Year Recommended: $95,719
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: $500
New Fiscal Year Recommended: $400
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: $750
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: $750
New Fiscal Year Recommended: $1,200
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: $7,000
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: $5,000
New Fiscal Year Recommended: $5,600
Description: Funds to cover the cost of special events and other activities.

Line Item: Adult Activities
Line Item Number: 249-560-000-752.000
Current Fiscal Year Adopted: $1,500
New Fiscal Year Recommended: $750
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: $40,000
New Fiscal Year Recommended: $45,000
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: $4,000
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: $5,000
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: $3,800
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: $15,000
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: $13,000
New Fiscal Year Recommended: $13,000
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.

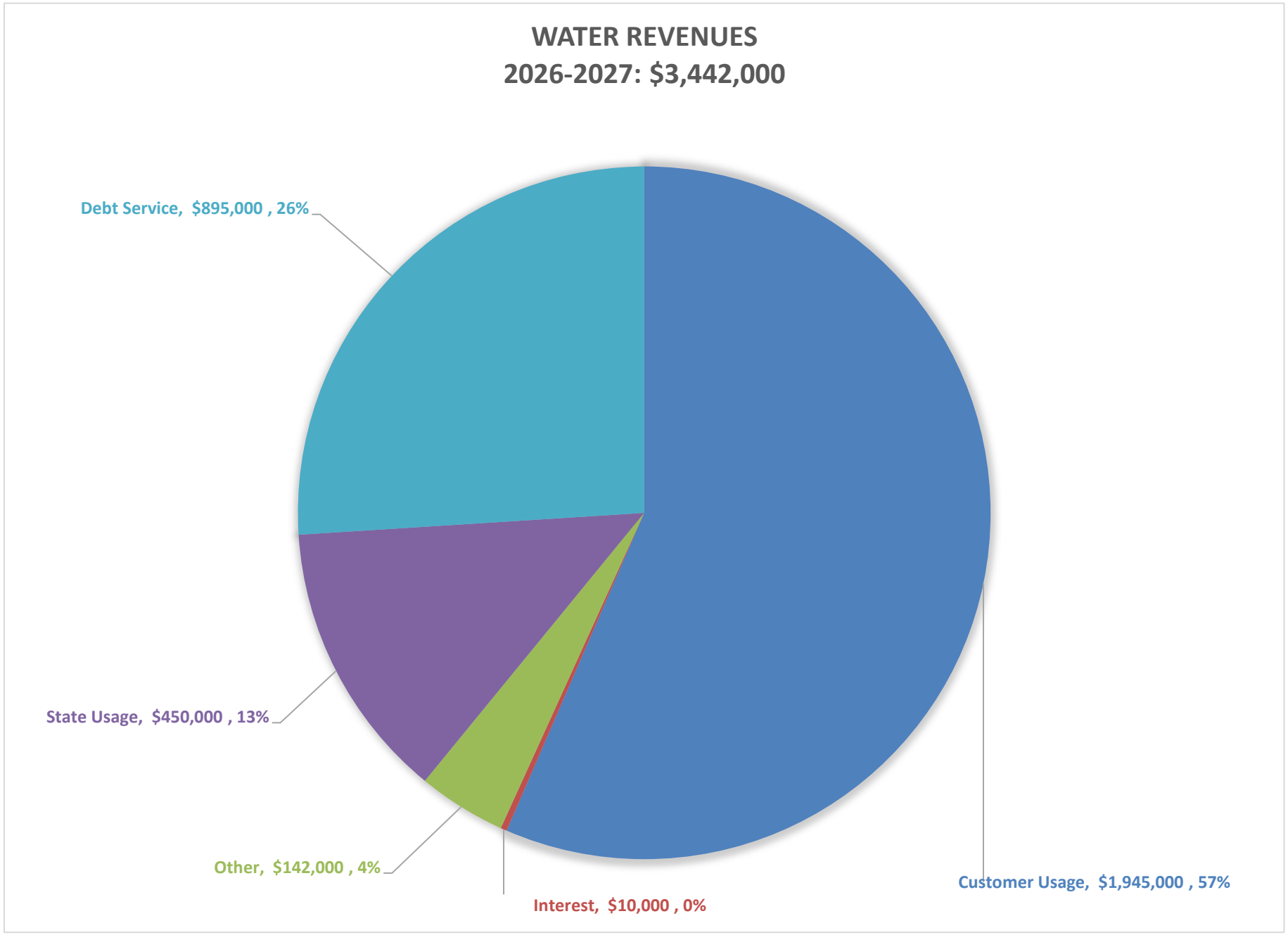
Line Item: Public Utilities
Line Item Number: 249-770-000-920.000
Current Fiscal Year Adopted: $6,500
New Fiscal Year Recommended: $7,000
Description: Funds to cover the electricity costs at certain parks, this includes Harwood fields, Hale Park, Perry Park, McCann Park and McConnell Park.

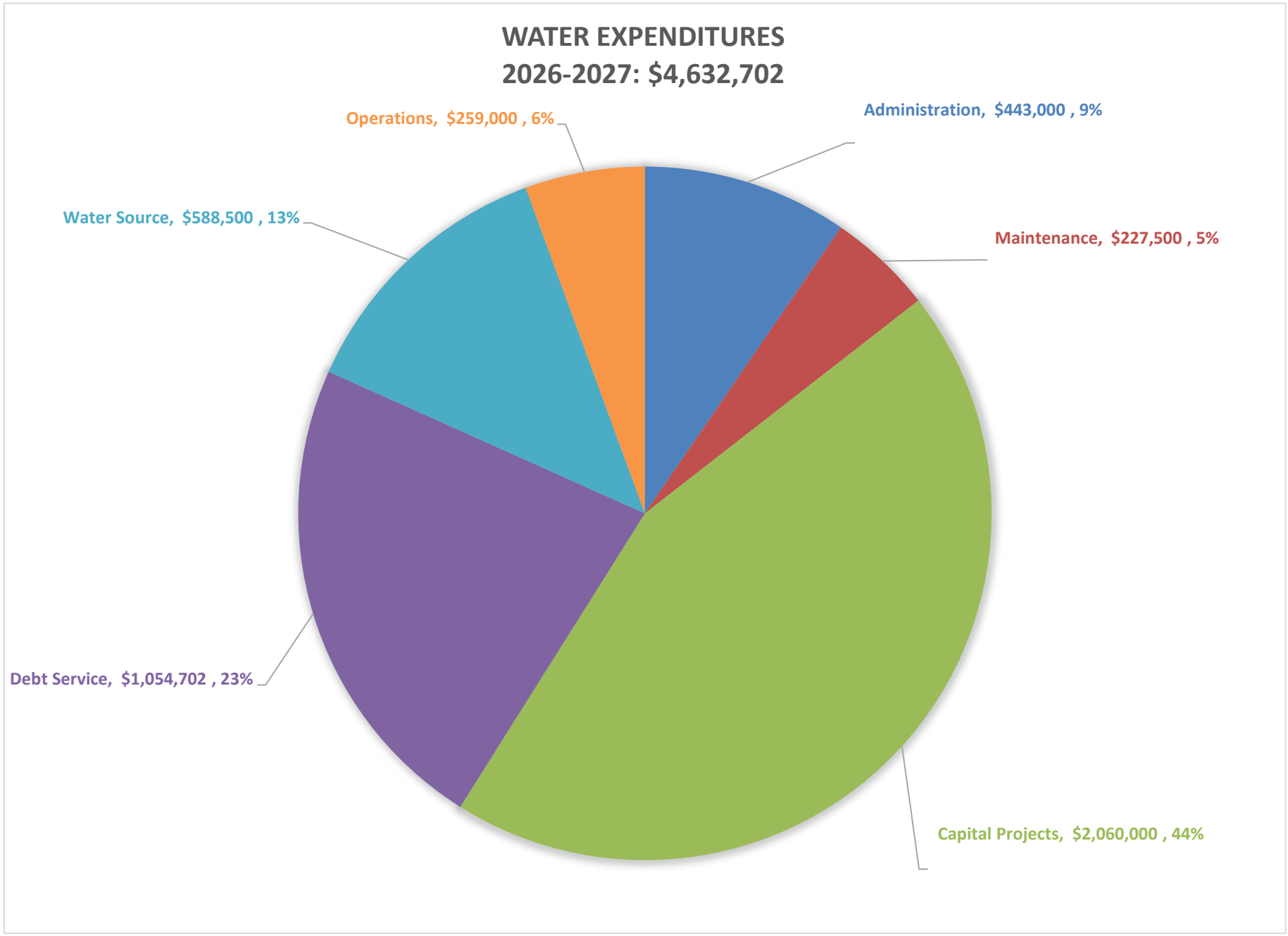
Line Item: Equipment Rental
Line Item Number: 249-770-000-940.000
Current Fiscal Year Adopted: $70,000
New Fiscal Year Recommended: $50,000
Description: Funds to cover the cost leasing the Gator and two mowers from John Deere, porta potty rental for the parks and funds for renting equipment from the Central Garage for parks maintenance.

City of Ionia

Fiscal Year 2026-2027 Budget

Water Fund


WATER REVENUES
2026-2027: $3,442,000
Debt Service, $895,000 , 26%
State Usage, $450,000 , 13%
Other, $142,000 , 4%
Interest, $10,000 , 0%
Customer Usage, $1,945,000 , 57%


WATER EXPENDITURES
2026-2027: $4,632,702
Operations, $259,000 , 6%
Administration, $443,000 , 9%
Water Source, $588,500 , 13%
Maintenance, $227,500 , 5%
Debt Service, $1,054,702 , 23%
Capital Projects, $2,060,000 , 44%

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
Fund: 591 WATER DEPT.						
Estimated Revenues						
591-000.000-502.000	FEDERAL GRANT	1,173,631.00	0.00	309,108.12	210,500.00	0.00
591-000.000-625.000	FIRE SUPPRESSION/CROSS CONNECTION FEE	109,372.38	111,753.27	114,007.32	112,000.00	112,000.00
591-000.000-642.000	UTILITY USAGE - STATE INSTITU	508,994.23	458,942.29	416,911.80	405,000.00	450,000.00
591-000.000-643.000	UTILITY USAGE - CUSTOMERS	1,579,707.48	1,682,613.55	1,724,769.15	1,825,000.00	1,945,000.00
591-000.000-653.000	DEBT SERVICE REVENUE	783,368.26	797,615.47	792,384.55	795,000.00	895,000.00
591-000.000-660.000	PENALTY REVENUE	25,304.59	25,968.85	22,657.48	20,000.00	20,000.00
591-000.000-665.000	INTEREST	26,665.59	34,316.61	15,598.74	10,000.00	10,000.00
591-000.000-688.000	OTHER REVENUE	72,840.46	51,818.51	37,772.63	30,000.00	10,000.00
591-000.000-699.101	CONTRIBUTIONS FROM GENERAL FUN	240,000.00	0.00	0.00	0.00	0.00
Total Department :		4,519,883.99	3,163,028.55	3,433,209.79	3,407,500.00	3,442,000.00
Estimated Revenues		4,519,883.99	3,163,028.55	3,433,209.79	3,407,500.00	3,442,000.00
Appropriations						
Department: ADMINISTRATIVE						
591-558.000-702.000	SALARY & WAGES	18,389.06	14,150.37	15,616.05	21,000.00	20,000.00
591-558.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	9,829.87	9,939.07	11,998.51	12,000.00	14,000.00
591-558.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	205,202.28	351,705.97	313,883.50	225,000.00	275,000.00
591-558.000-851.000	TELEPHONE	3,925.58	1,513.38	1,675.71	3,000.00	3,000.00
591-558.000-860.000	TRANSPORTATION AND TRAINING	1,111.50	850.00	1,052.50	4,000.00	4,000.00
591-558.000-920.000	PUBLIC UTILITIES	109,567.49	112,586.83	115,386.57	110,000.00	115,000.00
591-558.000-954.000	INSURANCE	10,797.00	11,127.00	9,101.45	12,000.00	12,000.00
591-558.000-968.000	DEPRECIATION	847,792.97	868,696.17	883,606.17	0.00	0.00
591-558.000-990.000	DEBT SERVICE - INTEREST PORTION	322,263.60	306,335.22	283,109.72	340,417.00	316,302.00
591-558.000-990.001	DEBT SERVICE - PRINCIPAL PAYME	0.00	0.00	0.00	722,600.00	738,400.00
591-558.000-997.000	GASB 68 RELATED PENSION EXPENSE	(31,051.67)	45,235.86	3,346.37	0.00	0.00
591-558.000-999.420	CONTRIB TO GRANT PROJECTS	0.00	0.01	0.00	0.00	0.00
Total Department ADMINISTRATIVE:		1,497,827.68	1,722,139.88	1,638,776.55	1,450,017.00	1,497,702.00
Department: OPERATIONS						
591-560.000-702.000	SALARY & WAGES	97,813.86	112,498.63	150,152.49	125,000.00	145,000.00
591-560.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	57,271.55	54,868.08	76,699.89	70,000.00	79,000.00
591-560.000-740.000	OPERATING SUPPLIES	9,556.04	11,027.54	12,110.24	10,000.00	10,000.00
591-560.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	10,069.76	9,726.11	2,710.96	10,000.00	10,000.00
591-560.000-940.000	EQUIPMENT RENTAL	14,289.67	15,050.84	17,617.05	15,000.00	15,000.00
591-560.000-980.000	CAPITAL OUTLAY	39,714.06	15,206.35	30,135.50	210,000.00	60,000.00
591-560.000-980.591	Capital Outlay - Lead Service Line	0.00	0.00	0.00	0.00	2,000,000.00
Total Department OPERATIONS:		228,714.94	218,377.55	289,426.13	440,000.00	2,319,000.00
Department: WATER SOURCE						
591-561.000-702.000	SALARY & WAGES	88,053.90	101,000.39	97,443.77	105,000.00	105,000.00
591-561.000-707.000	CENTRAL GARAGE ALLOCATION	5,747.16	10,475.48	10,443.92	13,000.00	13,000.00

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
591-561.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	49,358.94	47,564.72	49,979.53	60,000.00	60,000.00
591-561.000-740.000	OPERATING SUPPLIES	32,789.34	41,988.78	33,146.58	80,000.00	80,000.00
591-561.000-741.000	OPERATING SUPPLIES-CHEMICALS	54,197.18	43,770.65	49,816.00	50,000.00	50,000.00
591-561.000-743.000	OPERATING SUPPLIES-GAS & OIL	0.00	672.77	481.25	2,000.00	2,000.00
591-561.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	97,397.40	(3,712.81)	202,869.44	300,000.00	250,000.00
591-561.000-851.000	TELEPHONE	3,915.45	1,785.28	1,874.90	3,500.00	3,500.00
591-561.000-860.000	TRANSPORTATION AND TRAINING	3,572.50	5,760.00	3,954.00	5,000.00	5,000.00
591-561.000-940.000	EQUIPMENT RENTAL	14,881.49	19,285.35	16,451.88	20,000.00	20,000.00
Department: WATER SOURCE						
Total Department WATER SOURCE:		349,913.36	268,590.61	466,461.27	638,500.00	588,500.00
Department: MAINTENANCE						
591-564.000-707.000	CENTRAL GARAGE ALLOCATION	91,002.56	104,957.90	111,751.18	90,000.00	90,000.00
591-564.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	69,845.84	74,809.54	78,467.10	72,500.00	72,500.00
591-564.000-740.000	OPERATING SUPPLIES	9,443.55	5,392.88	16,586.11	15,000.00	15,000.00
591-564.000-940.000	EQUIPMENT RENTAL	30,821.32	35,460.60	31,795.89	50,000.00	50,000.00
Total Department MAINTENANCE:		201,113.27	220,620.92	238,600.28	227,500.00	227,500.00
Appropriations		2,277,569.25	2,429,728.96	2,633,264.23	2,756,017.00	4,632,702.00
Fund 591 - WATER DEPT.:						
TOTAL ESTIMATED REVENUES		4,519,883.99	3,163,028.55	3,433,209.79	3,407,500.00	3,442,000.00
TOTAL APPROPRIATIONS		2,277,569.25	2,429,728.96	2,633,264.23	2,756,017.00	4,632,702.00
NET OF REVENUES & APPROPRIATIONS:		2,242,314.74	733,299.59	799,945.56	651,483.00	(1,190,702.00)
BEG. FUND BALANCE		9,115,677.12	11,357,991.86	12,091,291.45	12,891,237.01	12,891,237.01
END FUND BALANCE		11,357,991.86	12,091,291.45	12,891,237.01	13,542,720.01	11,700,535.01

WATER FUND
Revenues

Line Item: Fire Suppression System/Cross Connection Fees
Line Item Number: 591-000-000-625.000
Current Fiscal Year Adopted: $112,000
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: $405,000
New Fiscal Year Recommended: $450,000
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: $1,825,000
New Fiscal Year Recommended: $1,945,000
Description: Revenues received from customers for water services other than the prisons. The rate for FY26-27 is proposed at $4.90 per 1,000 gallons used (currently $4.60).

Line Item: Debt Service Revenue
Line Item Number: 591-000-000-653.000
Current Fiscal Year Adopted: $795,000
New Fiscal Year Recommended: $895,000
Description: Revenues received from water system customers to retire outstanding debt on the water system. The rate is proposed rate for FY 26-27 is $38.00 per quarter per residential equivalent unit (currently $34.00).

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: $30,000
New Fiscal Year Recommended: $10,000
Description: Revenues received from miscellaneous sources including water contract processing fees and water connection fees.

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: $20,000
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: $14,000
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: $275,000
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: $115,000
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: $12,000
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: $340,417
New Fiscal Year Recommended: $316,302
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: $722,600
New Fiscal Year Recommended: $738,400
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: $-0-
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: $145,000
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: $70,000
New Fiscal Year Recommended: $79,000
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: $210,000
New Fiscal Year Recommended: $60,000
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: $105000
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: $50,000
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: $300,000
New Fiscal Year Recommended: $250,000
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: $72,500
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.

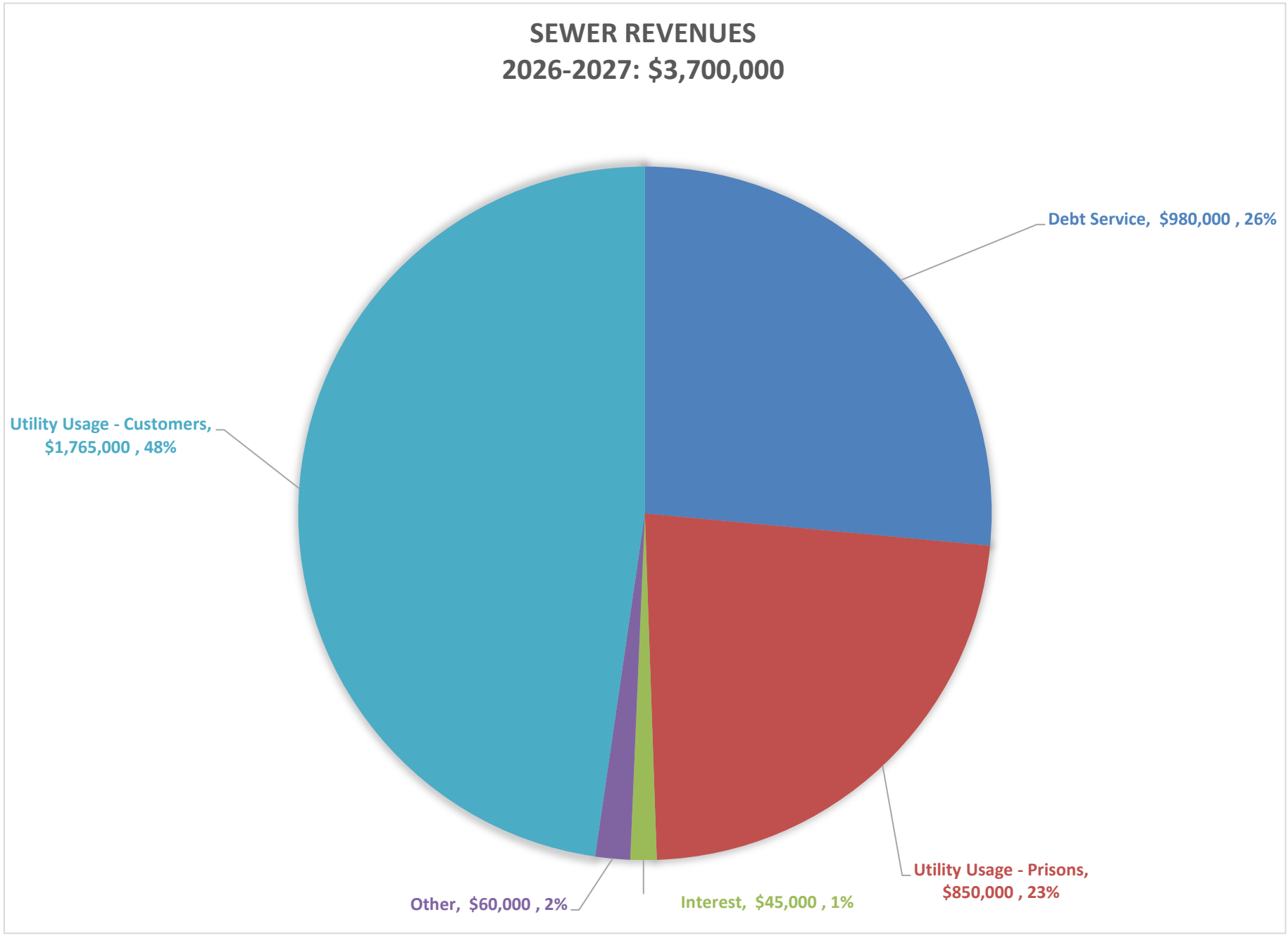
Line Item: Operating Supplies
Line Item Number: 591-564-000-740.000
Current Fiscal Year Adopted: $15,000
New Fiscal Year Recommended: $15,000
Description: Funds to cover the cost of parts that are purchased to repair the water distribution system.

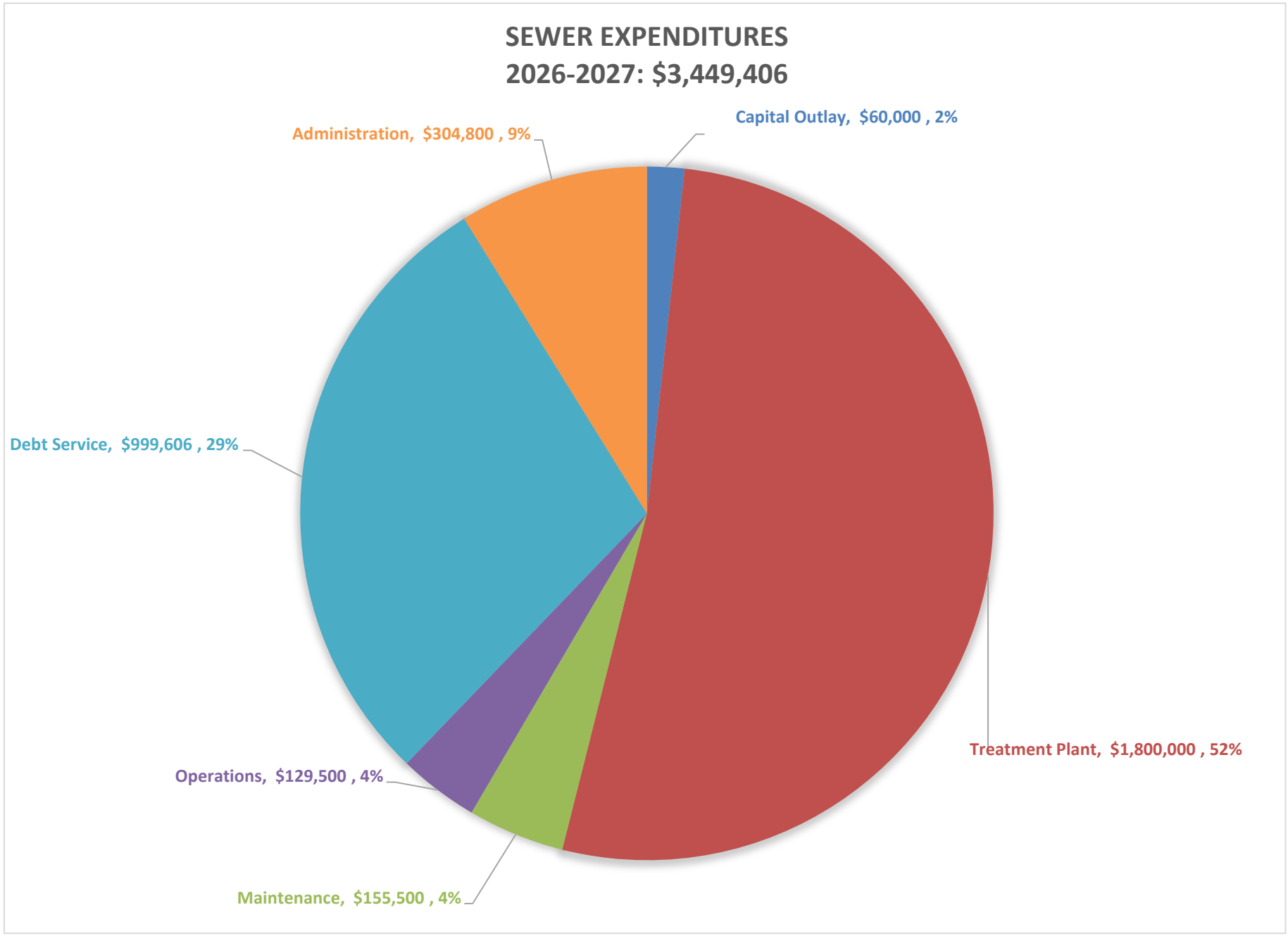
Line Item: Equipment Rental
Line Item Number: 591-564-000-940.000
Current Fiscal Year Adopted: $50,000
New Fiscal Year Recommended: $50,000
Description: Funds paid to the Central Garage Fund in a lump sum amount for the use of equipment needed to assist with maintaining and repairing the water distribution system.

City of Ionia

Fiscal Year 2026-2027 Budget

Sewer Fund


SEWER REVENUES
2026-2027: $3,700,000
Debt Service, $980,000 , 26%
Utility Usage - Customers, $1,765,000 , 48%
Utility Usage - Prisons, $850,000 , 23%
Other, $60,000 , 2%
Interest, $45,000 , 1%


SEWER EXPENDITURES
2026-2027: $3,449,406
Capital Outlay, $60,000 , 2%
Administration, $304,800 , 9%
Debt Service, $999,606 , 29%
Operations, $129,500 , 4%
Maintenance, $155,500 , 4%
Treatment Plant, $1,800,000 , 52%

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
Fund: 590 SEWER DEPT.						
Estimated Revenues						
590-000.000-642.000	UTILITY USAGE - STATE INSTITU	854,430.59	804,578.63	869,599.15	845,000.00	850,000.00
590-000.000-643.000	UTILITY USAGE - CUSTOMERS	1,538,597.24	1,684,003.61	1,724,271.55	1,750,000.00	1,765,000.00
590-000.000-653.000	DEBT SERVICE REVENUE	939,788.72	923,966.46	945,898.13	950,000.00	980,000.00
590-000.000-660.000	PENALTY REVENUE	29,899.98	29,350.05	26,663.57	25,000.00	25,000.00
590-000.000-664.200	TOWNSHIP REIMB FOR EXPENSES	16,270.08	16,344.01	3,368.01	20,000.00	20,000.00
590-000.000-665.000	INTEREST	66,376.45	106,642.76	80,840.91	60,000.00	45,000.00
590-000.000-688.000	OTHER REVENUE	18,536.01	33,568.70	35,819.50	35,000.00	15,000.00
Estimated Revenues		3,463,899.07	3,598,454.22	3,686,460.82	3,685,000.00	3,700,000.00
Appropriations						
Department: ADMINISTRATIVE						
590-558.000-702.000	SALARY & WAGES	19,578.71	13,516.66	21,050.79	20,000.00	23,000.00
590-558.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	10,546.29	10,641.85	13,543.68	13,500.00	14,500.00
590-558.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	250,101.34	259,557.18	259,188.74	255,000.00	255,000.00
590-558.000-940.000	EQUIPMENT RENTAL	169.23	275.14	336.39	300.00	300.00
590-558.000-954.000	INSURANCE	16,458.96	17,496.36	9,794.14	12,000.00	12,000.00
590-558.000-968.000	DEPRECIATION	316,991.81	330,426.49	336,988.80	0.00	0.00
590-558.000-990.000	DEBT SERVICE - INTEREST PORTION	310,575.92	295,706.30	273,836.80	330,741.00	308,006.00
590-558.000-990.001	DEBT SERVICE - PRINCIPAL PAYME	0.00	0.00	0.00	677,400.00	691,600.00
590-558.000-997.000	GASB 68 RELATED PENSION EXPENSE	26,508.35	(49,474.08)	8,890.62	0.00	0.00
Total Department ADMINISTRATIVE:		950,930.61	878,145.90	923,629.96	1,308,941.00	1,304,406.00
Department: OPERATIONS						
590-560.000-702.000	SALARY & WAGES	64,203.93	43,591.69	62,098.14	70,000.00	70,000.00
590-560.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	31,554.88	25,329.97	30,916.75	35,000.00	35,000.00
590-560.000-740.000	OPERATING SUPPLIES	9,988.18	10,710.54	11,823.61	12,000.00	12,000.00
590-560.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	1,994.28	2,461.40	2,214.78	2,500.00	2,500.00
590-560.000-940.000	EQUIPMENT RENTAL	9,070.41	8,238.63	10,702.52	10,000.00	10,000.00
590-560.000-980.000	CAPITAL OUTLAY	28,219.12	15,206.34	23,750.56	35,000.00	60,000.00
Total Department OPERATIONS:		145,030.80	105,538.57	141,506.36	164,500.00	189,500.00
Department: TREATMENT PLANT						
590-563.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	1,616,059.98	1,797,517.18	1,737,674.73	1,800,000.00	1,800,000.00
Total Department TREATMENT PLANT:		1,616,059.98	1,797,517.18	1,737,674.73	1,800,000.00	1,800,000.00
Department: MAINTENANCE						
590-564.000-707.000	CENTRAL GARAGE ALLOCATION	34,082.69	31,601.16	46,610.39	40,000.00	43,000.00
590-564.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	21,728.54	23,818.57	28,556.03	25,000.00	30,000.00
590-564.000-740.000	OPERATING SUPPLIES	1,471.26	2,301.97	1,573.45	2,500.00	2,500.00
590-564.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	0.00	19,142.88	22,390.53	30,000.00	30,000.00
590-564.000-940.000	EQUIPMENT RENTAL	14,585.62	12,943.10	12,652.84	50,000.00	50,000.00
Total Department MAINTENANCE:		71,868.11	89,807.68	111,783.24	147,500.00	155,500.00

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
Appropriations		2,783,889.50	2,871,009.33	2,914,594.29	3,420,941.00	3,449,406.00
Fund 590 - SEWER DEPT.:						
TOTAL ESTIMATED REVENUES		3,463,899.07	3,598,454.22	3,686,460.82	3,685,000.00	3,700,000.00
TOTAL APPROPRIATIONS		2,783,889.50	2,871,009.33	2,914,594.29	3,420,941.00	3,449,406.00
NET OF REVENUES & APPROPRIATIONS:		680,009.57	727,444.89	771,866.53	264,059.00	250,594.00
BEG. FUND BALANCE		12,706,921.85	13,386,931.42	14,114,376.31	14,886,242.84	14,886,242.84
END FUND BALANCE		13,386,931.42	14,114,376.31	14,886,242.84	15,150,301.84	15,136,836.84

CITY OF IONIA
Fiscal Year 2026-2027
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: $850,000
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: $1,750,000
New Fiscal Year Recommended: $1,765,000
Description: Revenues received from sanitary sewer customers for sanitary sewer services other than the prisons. Rates for service are proposed to increase to $5.00 per 1,000 gallons.

Line Item: Debt Service Revenue
Line Item Number: 590-000-000-653.000
Current Fiscal Year Adopted: $950,000
New Fiscal Year Recommended: $980,000
Description: Revenues received from sanitary sewer customers to retire outstanding debt on the sanitary sewer system. Debt service rates are will be $46.00 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: $20,000
New Fiscal Year Recommended: $2,0000
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: $45,000
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: $35,000
New Fiscal Year Recommended: $15,000
Description: Revenues received in the form of fees paid for connecting to the sanitary sewer system.

CITY OF IONIA
Fiscal Year 2026-2027
Budget Document

SEWER FUND
Expenditures

ADMINISTRATIVE

Line Item: Salary and Wages
Line Item Number: 590-558-000-702.000
Current Fiscal Year Adopted: $20,000
New Fiscal Year Recommended: $23,000
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: $13,500
New Fiscal Year Recommended: $14,500
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: $12,000
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: $330,741
New Fiscal Year Recommended: $308,006
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: $677,400
New Fiscal Year Recommended: $691,600
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: $-0-
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: $12,000
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: $10,000
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: $35,000
New Fiscal Year Recommended: $60,000
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: $43,000
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: $30,000
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.

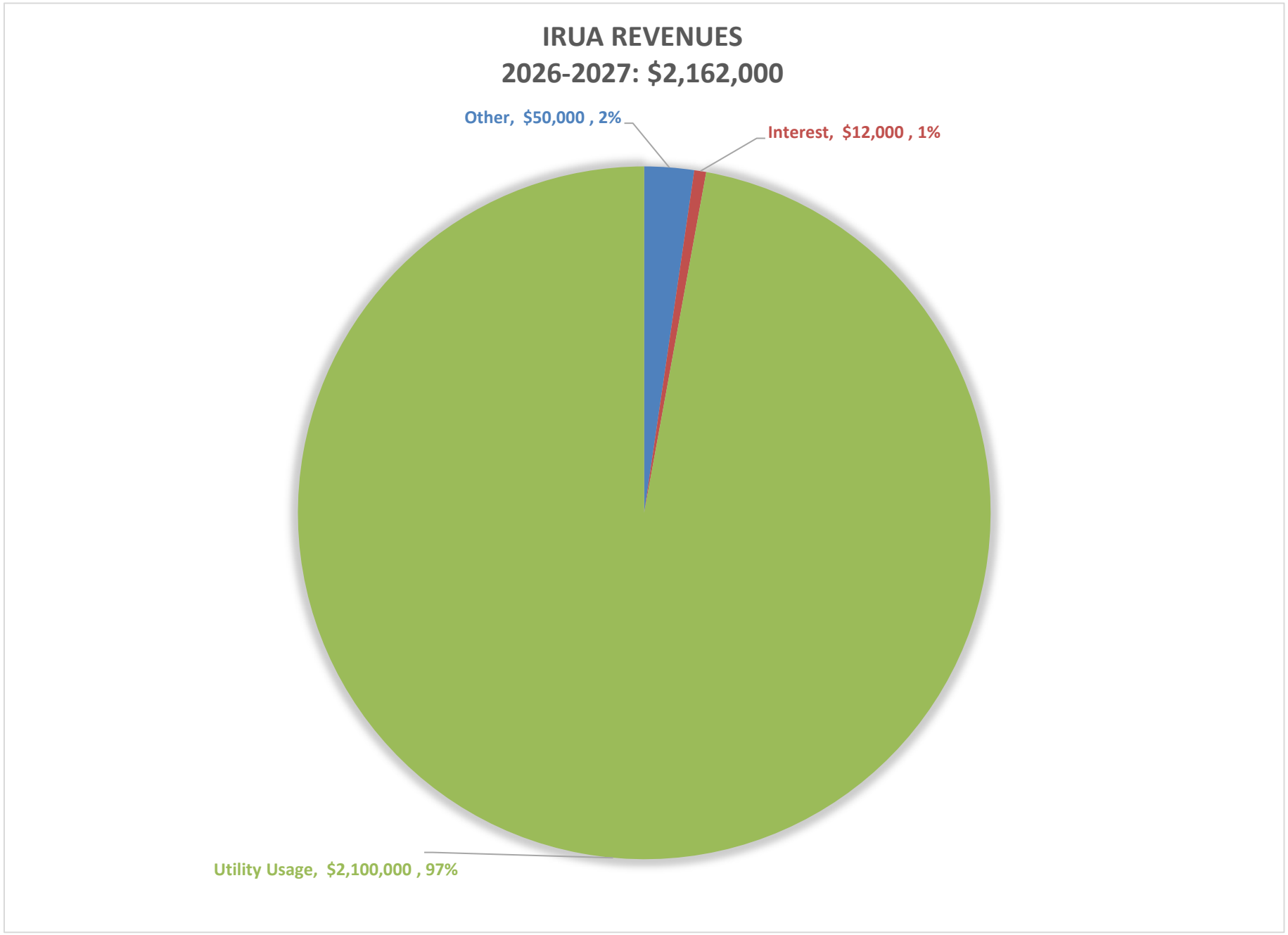
Line Item: Contractual and Professional Services
Line Item Number: 590-564-000-801.000
Current Fiscal Year Adopted: $30,000
New Fiscal Year Recommended: $30,000
Description: Funds to cover the cleaning, televising and lining/repairing sanitary sewer mains in certain areas of the City.

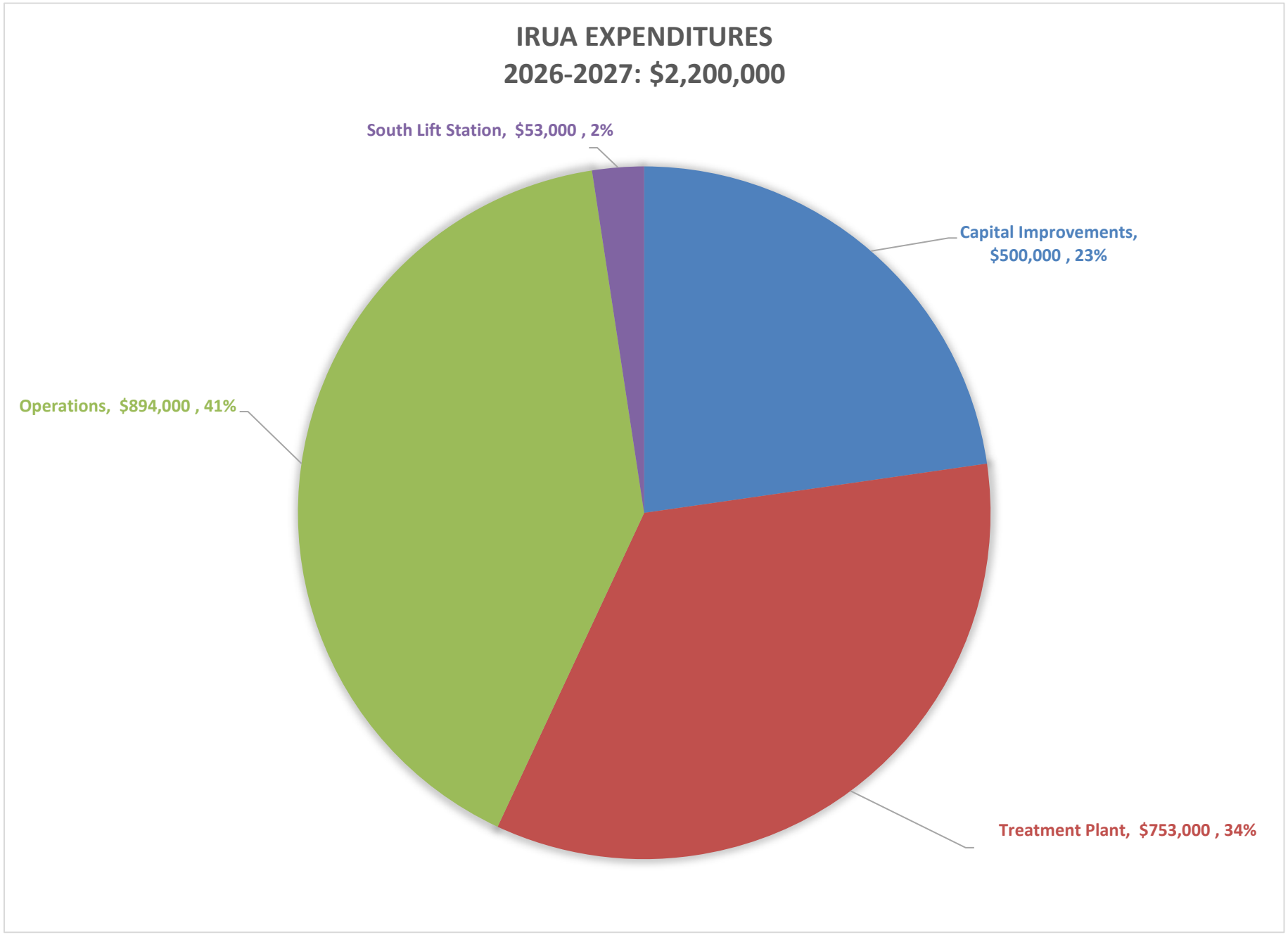
Line Item: Equipment Rental
Line Item Number: 590-564-000-940.000
Current Fiscal Year Adopted: $50,000
New Fiscal Year Recommended: $50,000
Description: Funds paid to the Central Garage Fund in a lump sum for the use of equipment needed to assist with maintaining and repairing the sanitary sewer collection system.

City of Ionia

Fiscal Year 2026-2027 Budget

IRUA Fund


IRUA REVENUES
2026-2027: $2,162,000
Other, $50,000 , 2%
Interest, $12,000 , 1%
Utility Usage, $2,100,000 , 97%


IRUA EXPENDITURES
2026-2027: $2,200,000
South Lift Station, $53,000 , 2%
Capital Improvements, $500,000 , 23%
Operations, $894,000 , 41%
Treatment Plant, $753,000 , 34%

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
Fund: 598 IONIA REGIONAL UTILITIES AUTHORITY						
Estimated Revenues						
598-000.000-643.000	UTILITY USAGE - CUSTOMERS	1,616,059.98	1,797,517.18	1,737,674.73	1,971,000.00	1,900,000.00
598-000.000-646.000	SEWER USAGE-BERLIN TOWNSHIP	138,382.58	195,617.47	147,178.60	195,000.00	200,000.00
598-000.000-660.000	PENALTY REVENUE	0.00	0.00	23.00	0.00	0.00
598-000.000-665.000	INTEREST	38,776.49	36,211.44	14,935.25	12,000.00	12,000.00
598-000.000-688.000	OTHER REVENUE	48,549.76	60,342.76	73,324.77	50,000.00	50,000.00
598-000.000-695.000	SALE OF PROPERTY	12,526.00	12,525.00	0.00	0.00	0.00
Estimated Revenues		1,854,294.81	2,102,213.85	1,973,136.35	2,228,000.00	2,162,000.00
Appropriations						
Department: ADMINISTRATIVE						
598-558.000-702.000	SALARY & WAGES	110,210.58	74,638.73	102,553.67	87,000.00	90,000.00
598-558.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	58,954.56	59,605.03	71,992.00	73,000.00	75,000.00
598-558.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	157,656.58	194,768.80	213,529.25	200,000.00	200,000.00
598-558.000-811.000	ADMINISTRATIVE 10 %	168,572.26	191,110.04	184,692.38	200,000.00	200,000.00
598-558.000-851.000	TELEPHONE	9,000.98	5,544.62	5,662.98	9,000.00	9,000.00
598-558.000-860.000	TRANSPORTATION AND TRAINING	2,105.02	1,781.90	2,879.40	5,000.00	5,000.00
598-558.000-920.000	PUBLIC UTILITIES	156,589.65	162,619.29	178,763.97	175,000.00	175,000.00
598-558.000-954.000	INSURANCE	42,114.00	43,771.00	33,744.00	38,000.00	40,000.00
598-558.000-965.000	REPLACEMENT FUND CONTRIBUTION	0.00	0.00	0.00	100,000.00	100,000.00
598-558.000-968.000	DEPRECIATION	432,432.70	483,958.83	539,769.48	0.00	0.00
598-558.000-980.000	CAPITAL OUTLAY	0.01	0.00	0.30	385,000.00	500,000.00
Total Department ADMINISTRATIVE:		1,137,636.34	1,217,798.24	1,333,587.43	1,272,000.00	1,394,000.00
Department: TREATMENT PLANT						
598-563.000-702.000	SALARY & WAGES	200,093.49	244,295.49	210,600.88	240,000.00	240,000.00
598-563.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	115,324.10	136,191.52	153,048.77	165,000.00	165,000.00
598-563.000-740.000	OPERATING SUPPLIES	91,671.22	86,067.45	67,946.40	100,000.00	100,000.00
598-563.000-741.000	OPERATING SUPPLIES-CHEMICALS	177,667.67	183,215.82	205,121.74	200,000.00	200,000.00
598-563.000-743.000	OPERATING SUPPLIES-GAS & OIL	11,780.37	11,137.23	11,361.09	13,000.00	13,000.00
598-563.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	22,013.37	8,838.07	48,167.12	100,000.00	25,000.00
598-563.000-931.000	BUILDING REPAIR & MAINTENANCE	0.00	0.00	0.00	10,000.00	10,000.00
598-563.000-940.000	EQUIPMENT RENTAL	0.00	0.00	13.23	0.00	0.00
Total Department TREATMENT PLANT:		618,550.22	669,745.58	696,259.23	828,000.00	753,000.00
Department: LIFT STATION						
598-565.000-702.000	SALARY & WAGES	12,371.91	16,878.25	23,839.96	20,000.00	20,000.00
598-565.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	6,139.88	6,618.68	7,217.80	12,000.00	12,000.00
598-565.000-775.000	REPAIR & MAINTENANCE SUPPLIES	129.00	15,329.08	434.96	5,000.00	5,000.00
598-565.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	357.00	1,307.50	895.17	5,000.00	5,000.00
598-565.000-851.000	TELEPHONE	2,520.03	1,171.63	1,249.82	2,500.00	2,500.00
598-565.000-920.000	PUBLIC UTILITIES	8,042.41	5,733.23	6,354.37	7,000.00	7,000.00

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
598-565.000-940.000	EQUIPMENT RENTAL	980.73	1,587.12	1,546.89	1,500.00	1,500.00
598-565.000-980.000	CAPITAL OUTLAY	0.00	0.00	0.00	75,000.00	0.00
Total Department LIFT STATION:		30,540.96	48,625.49	41,538.97	128,000.00	53,000.00
Appropriations		1,786,727.52	1,936,169.31	2,071,385.63	2,228,000.00	2,200,000.00
Fund 598 - IONIA REGIONAL UTILITIES AUTHORITY:						
TOTAL ESTIMATED REVENUES		1,854,294.81	2,102,213.85	1,973,136.35	2,228,000.00	2,162,000.00
TOTAL APPROPRIATIONS		1,786,727.52	1,936,169.31	2,071,385.63	2,228,000.00	2,200,000.00
NET OF REVENUES & APPROPRIATIONS:		67,567.29	166,044.54	(98,249.28)	0.00	(38,000.00)
BEG. FUND BALANCE		9,499,153.98	9,566,721.27	9,732,765.81	9,616,538.49	9,616,538.49
FUND BALANCE ADJUSTMENTS		0.00	0.00	(17,978.04)		
END FUND BALANCE		9,566,721.27	9,732,765.81	9,616,538.49	9,616,538.49	9,578,538.49

CITY OF IONIA
Fiscal Year 2026-2027
Budget Document

IONIA REGIONAL UTILITIES AUTHORITY
Revenues

Line Item: Utility Usage - Customers
Line Item Number: 598.000.000.643.000
Current Fiscal Year Adopted: $1,971,000
New Fiscal Year Recommended: $1,900,000
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: $195,000
New Fiscal Year Recommended: $200,000
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: $12,000
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: $50,000
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.

IONIA REGIONAL UTILITIES AUTHORITY
Expenditures

ADMINISTRATIVE (558)

Line Item: Salary and Wages
Line Item Number: 598-558.000.702.000
Current Fiscal Year Adopted: $87,000
New Fiscal Year Recommended: $90,000
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: $73,000
New Fiscal Year Recommended: $75,000
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: $38,000
New Fiscal Year Recommended: $40,000
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: $385,000
New Fiscal Year Recommended: $500,000
Description: Funds to cover capital outlay items at the treatment plant. Items proposed for this fiscal year include:

- Bar Screen Replacement
- Service Van
- Lawn Mower

TREATMENT PLANT (563)

Line Item: Salary and Wages
Line Item Number: 598-563.000.702.000
Current Fiscal Year Adopted: $240,000
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: $165,000
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: $25,000
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: $20,000
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.

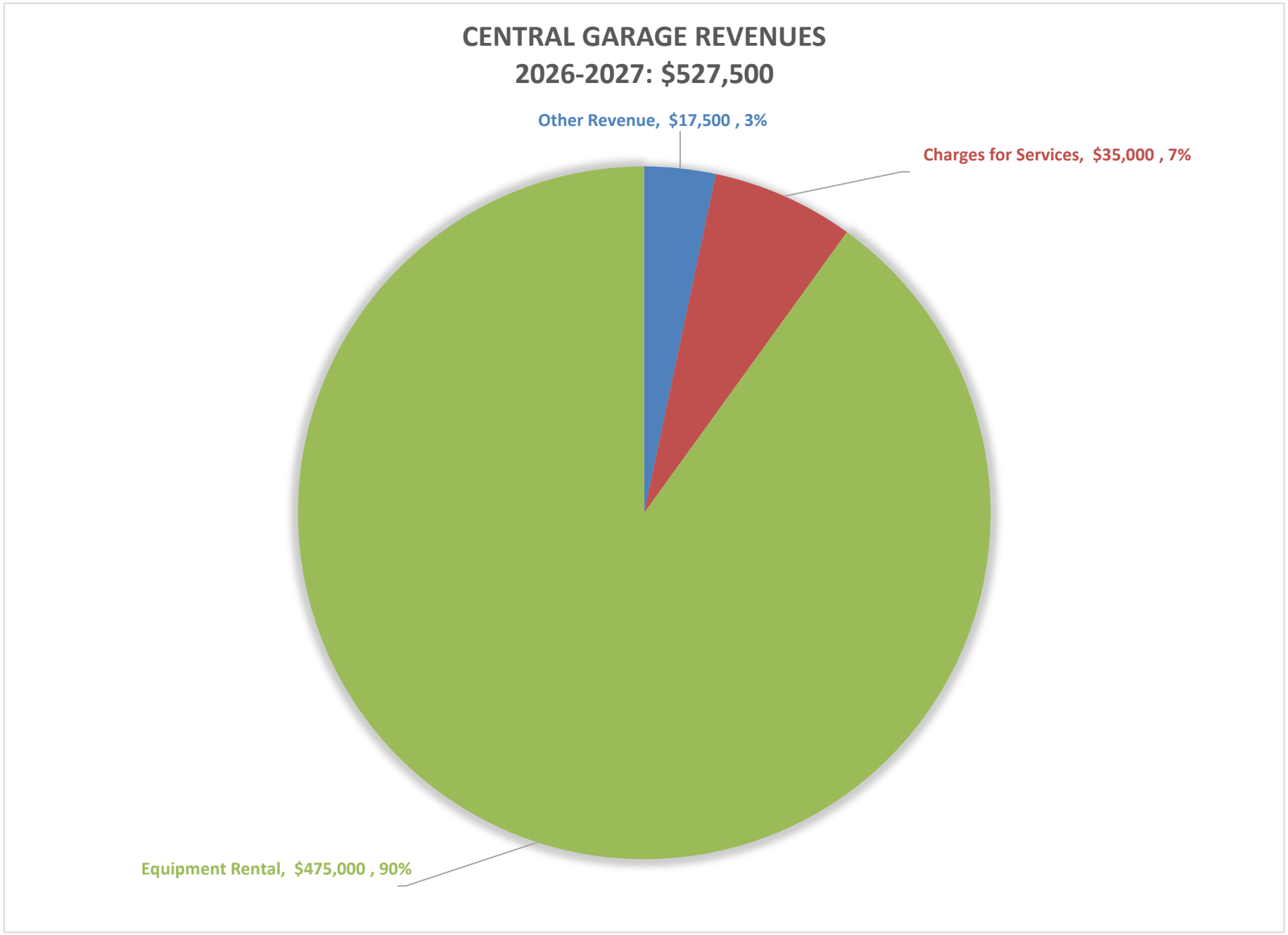
Line Item: Public Utilities
Line Item Number: 598-565.000.920.000
Current Fiscal Year Adopted: $7,000
New Fiscal Year Recommended: $7,000
Description: Funds used to cover the electricity costs and natural gas for the back-up generator at the South Ionia lift station.

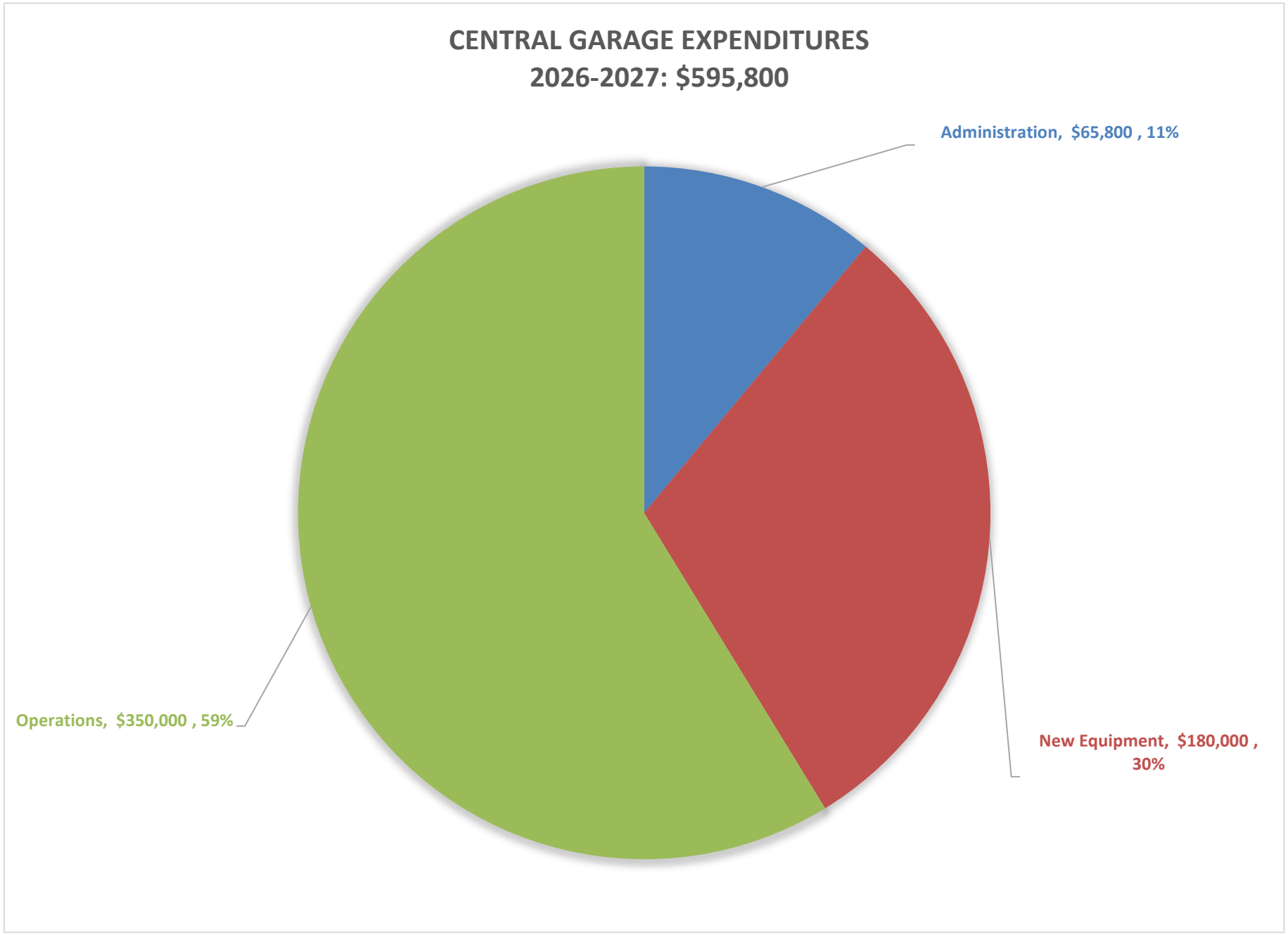
Line Item: Capital Outlay
Line Item Number: 598-565.000.980.000
Current Fiscal Year Adopted: $75,000
New Fiscal Year Recommended: $-0-
Description: Funds to cover capital outlay items at the south lift station.

City of Ionia

Fiscal Year 2026-2027 Budget

Central Garage Fund


CENTRAL GARAGE REVENUES
2026-2027: $527,500
Other Revenue, $17,500 , 3%
Charges for Services, $35,000 , 7%
Equipment Rental, $475,000 , 90%


CENTRAL GARAGE EXPENDITURES
2026-2027: $595,800
Administration, $65,800 , 11%
New Equipment, $180,000 , 30%
Operations, $350,000 , 59%

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
Fund: 661 CENTRAL GARAGE						
Estimated Revenues						
661-000.000-626.000	CHARGE FOR SERVICES	37,642.29	48,085.84	33,242.55	45,000.00	35,000.00
661-000.000-662.000	EQUIPMENT RENTAL CHARGES	430,082.10	436,019.55	471,792.99	445,000.00	475,000.00
661-000.000-665.000	INTEREST	7,616.59	11,274.45	8,657.70	7,000.00	5,000.00
661-000.000-688.000	OTHER REVENUE	2,694.32	5,600.64	4,415.75	5,000.00	2,500.00
661-000.000-695.000	SALE OF PROPERTY	28,968.06	48,240.18	477.46	10,000.00	10,000.00
Estimated Revenues		507,003.36	549,220.66	518,586.45	512,000.00	527,500.00
Appropriations						
Department: ADMINISTRATION						
661-441.000-727.000	OFFICE SUPPLIES	174.99	78.00	471.86	500.00	800.00
661-441.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	22,000.00	22,000.00	22,362.00	25,000.00	25,000.00
661-441.000-851.000	TELEPHONE	6,314.58	3,145.10	3,202.74	5,000.00	5,000.00
661-441.000-860.000	TRANSPORTATION AND TRAINING	1,512.94	3,305.50	5,967.90	4,000.00	5,000.00
661-441.000-920.000	PUBLIC UTILITIES	10,150.46	8,584.04	10,195.50	13,000.00	13,000.00
661-441.000-954.000	INSURANCE	18,446.00	21,163.40	14,250.27	17,000.00	17,000.00
661-441.000-968.000	DEPRECIATION	174,594.26	176,335.08	194,673.49	0.00	0.00
661-441.000-980.000	CAPITAL OUTLAY	0.00	0.00	0.00	145,000.00	180,000.00
Total Department ADMINISTRATION:		233,193.23	234,611.12	251,123.76	209,500.00	245,800.00
Department: OPERATIONS						
661-442.000-703.100	SALARY & WAGES-VEHICLE/EQUIP	67,200.34	68,540.42	67,641.92	73,000.00	73,000.00
661-442.000-703.200	SALARY & WAGES WORK FOR OTHERS	13,337.17	36,553.10	27,193.82	30,000.00	25,000.00
661-442.000-704.200	SALARY & WAGES/BLDG AND GROUND	2,206.12	1,585.19	3,756.02	5,000.00	5,000.00
661-442.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	71,580.09	81,653.47	78,333.22	82,000.00	82,000.00
661-442.000-740.000	OPERATING SUPPLIES	19,194.80	17,035.77	21,150.53	17,500.00	19,000.00
661-442.000-743.000	OPERATING SUPPLIES-GAS & OIL	44,413.42	37,732.49	33,072.38	43,000.00	43,000.00
661-442.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	17,156.34	16,275.61	16,535.21	19,000.00	19,000.00
661-442.000-850.000	COMMUNICATIONS	4,144.20	7,297.83	4,789.80	9,000.00	9,000.00
661-442.000-930.000	VEHICLE REPAIR & MAINTENANCE	40,532.94	34,090.86	35,332.71	40,000.00	40,000.00
661-442.000-931.000	BUILDING REPAIR & MAINTENANCE	2,918.65	4,469.20	6,825.40	10,000.00	10,000.00
661-442.000-940.000	EQUIPMENT RENTAL	11,047.29	24,775.13	22,974.00	25,000.00	25,000.00
Total Department OPERATIONS:		293,731.36	330,009.07	317,605.01	353,500.00	350,000.00
Appropriations		526,924.59	564,620.19	568,728.77	563,000.00	595,800.00
Fund 661 - CENTRAL GARAGE:						
TOTAL ESTIMATED REVENUES		507,003.36	549,220.66	518,586.45	512,000.00	527,500.00
TOTAL APPROPRIATIONS		526,924.59	564,620.19	568,728.77	563,000.00	595,800.00
NET OF REVENUES & APPROPRIATIONS:		(19,921.23)	(15,399.53)	(50,142.32)	(51,000.00)	(68,300.00)
BEG. FUND BALANCE		1,180,968.49	1,161,047.26	1,145,647.73	1,095,505.41	1,095,505.41
END FUND BALANCE		1,161,047.26	1,145,647.73	1,095,505.41	1,044,505.41	1,027,205.41

CITY OF IONIA
Fiscal Year 2026-2027
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: $35,000
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: $475,000
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: $7,000
New Fiscal Year Recommended: $5,000
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: $2,500
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 2026-2027
Budget Document

CENTRAL GARAGE FUND
Expenditures

ADMINISTRATION

Line Item Number: 661-441-000-727.000
Line Item: Office Supplies
Current Fiscal Year Adopted: $500
New Fiscal Year Recommended: $800
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: $5,000
New Fiscal Year Recommended: $5,000
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: $4,000
New Fiscal Year Recommended: $5,000
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: $17,000
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: $145,000
New Fiscal Year Recommended: $180,000
Description: Funds to cover the cost of purchasing the following equipment:

- Roof Replacement
- Garage and Service Door Replacements

OPERATIONS

Line Item: Salary and Wages – Vehicle/Equipment
Line Item Number: 661-442-000-703.100
Current Fiscal Year Adopted: $73,000
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: $25,000
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: $82,000
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: $17,500
New Fiscal Year Recommended: $19,000
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.

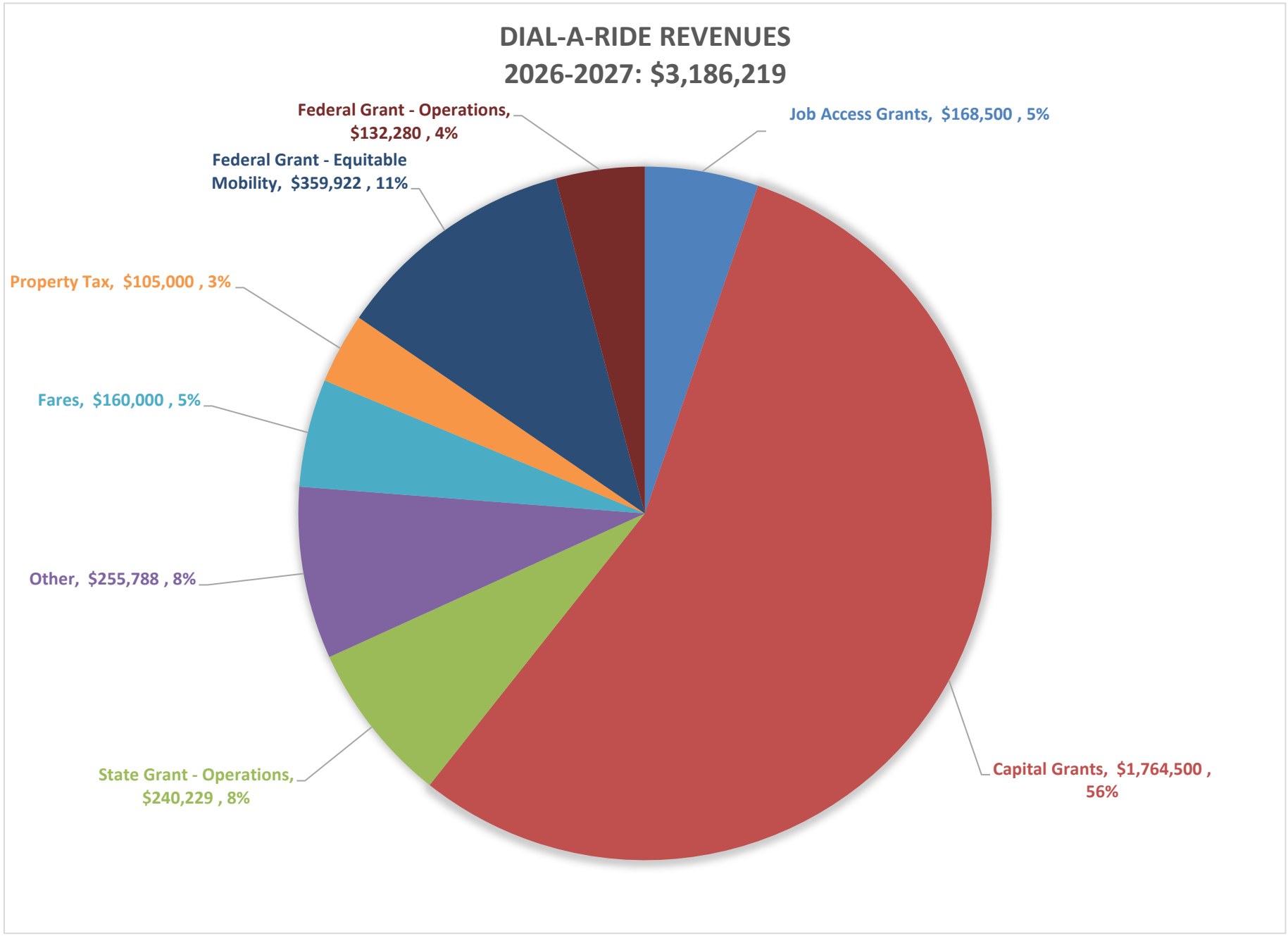
Line Item: 661-442-000-931.000
Line Item Number: Building Repair and Maintenance
Current Fiscal Year Adopted: $10,000
New Fiscal Year Recommended: $10,000
Description: Funds used to cover repair and maintenance on the Public Works Department buildings.

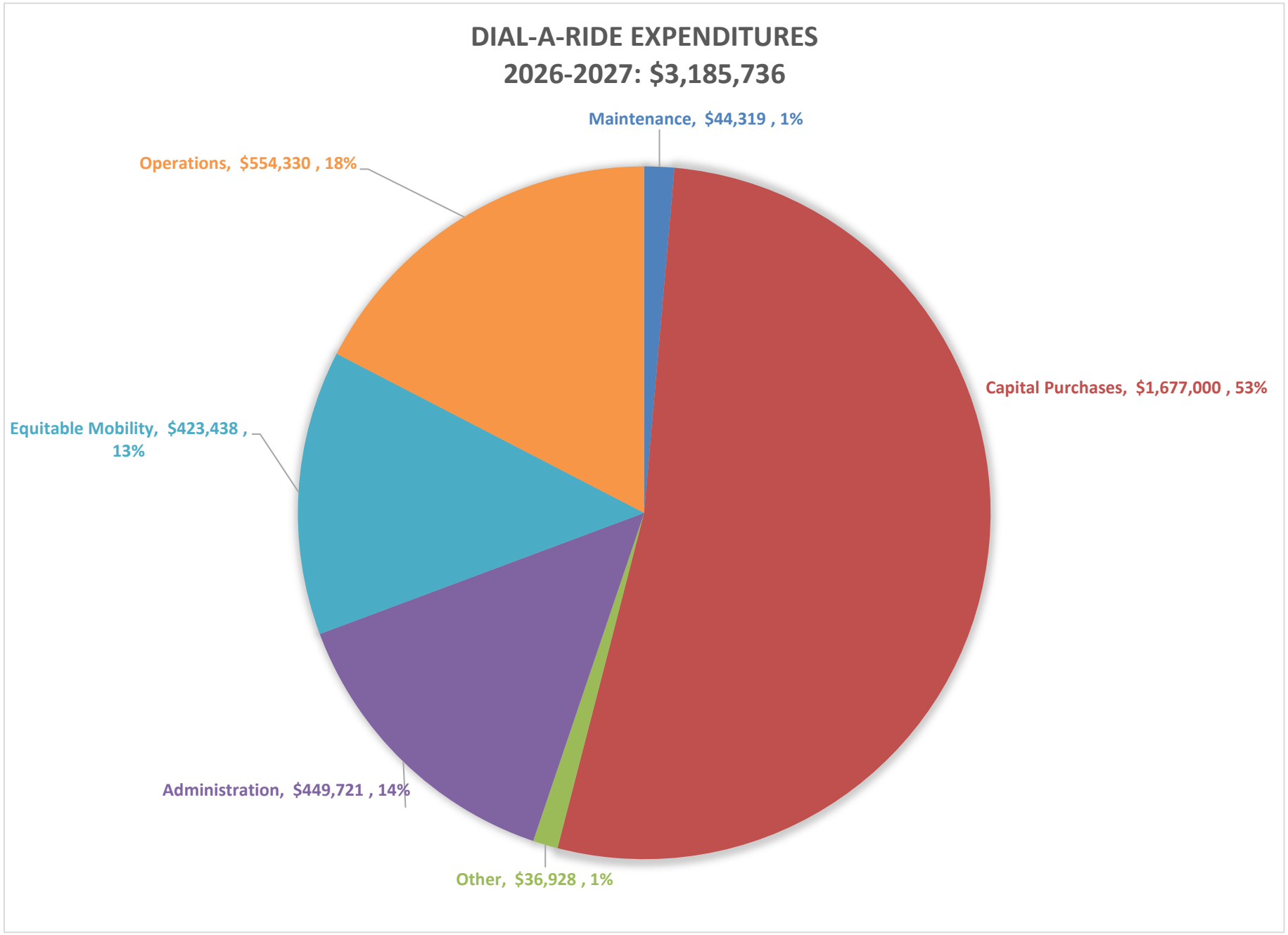
Line Item: 661-442-000-940.000
Line Item Number: Equipment Rental
Current Fiscal Year Adopted: $25,000
New Fiscal Year Recommended: $25,000
Description: Funds used to cover equipment rental expenses when the Public Works employees are performing work for others.

City of Ionia

Fiscal Year 2026-2027 Budget

Dial-A- Ride Fund


DIAL-A-RIDE REVENUES
2026-2027: $3,186,219
Federal Grant - Operations, $132,280 , 4%
Job Access Grants, $168,500 , 5%
Federal Grant - Equitable Mobility, $359,922 , 11%
Property Tax, $105,000 , 3%
Fares, $160,000 , 5%
Other, $255,788 , 8%
State Grant - Operations, $240,229 , 8%
Capital Grants, $1,764,500 , 56%


DIAL-A-RIDE EXPENDITURES
2026-2027: $3,185,736
Maintenance, $44,319 , 1%
Operations, $554,330 , 18%
Capital Purchases, $1,677,000 , 53%
Equitable Mobility, $423,438 , 13%
Administration, $449,721 , 14%
Other, $36,928 , 1%

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
Fund: 588 DIAL-A-RIDE						
Estimated Revenues						
588-000.000-409.000	CURRENT PROPERTY TAXES	89,706.19	92,124.05	99,493.46	105,000.00	105,000.00
588-000.000-502.000	FEDERAL GRANT - SECTION 5311	255,279.00	154,402.00	79,195.00	123,391.00	132,280.00
588-000.000-502.500	FEDERAL GRANT- CAPITAL	6,120.13	0.00	39,040.00	748,800.00	1,341,600.00
588-000.000-502.700	FEDERAL GRANT - JOB ACCESS	89,692.00	78,428.50	87,008.50	84,250.00	84,250.00
588-000.000-502.750	FEDERAL GRANT - EQUITABLE MOBILITY	0.00	0.00	196,679.44	264,244.00	359,922.00
588-000.000-547.000	GRANTS - PRIOR YEARS	0.00	0.00	14,045.00	0.00	0.00
588-000.000-569.000	STATE GRANT	196,554.00	249,306.00	259,996.00	226,925.00	240,229.00
588-000.000-569.200	JOB ACCESS REVENUES	15,828.00	16,231.00	18,904.50	17,500.00	10,000.00
588-000.000-569.400	STATE GRANT - COA	31,472.50	97,495.00	56,928.00	36,928.00	36,928.00
588-000.000-569.500	STATE GRANT - CAPITAL	1,530.03	0.00	9,760.00	187,200.00	422,900.00
588-000.000-569.700	STATE GRANT - JOB ACCESS	89,692.00	78,428.50	87,008.50	84,250.00	84,250.00
588-000.000-569.800	STATE GRANT - RTAP	10,431.21	1,379.47	5,327.24	25,000.00	4,500.00
588-000.000-570.000	TOWNSHIP - PARTICIPATION	20,250.00	36,000.00	22,500.00	37,711.00	73,000.00
588-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	32,167.13	29,475.43	33,056.64	37,000.00	37,000.00
588-000.000-626.000	CHARGE FOR SERVICES	24,459.66	15,995.13	29,608.84	22,500.00	22,500.00
588-000.000-630.000	PASSENGER FARES/TOKENS	66,200.30	65,593.74	64,626.66	76,750.00	85,000.00
588-000.000-630.100	PASSENGER FARES - SCHOOLS	1,725.00	0.00	144.00	0.00	0.00
588-000.000-630.750	PASSENGER FARES - EQUITABLE MOBILITY	0.00	0.00	77.00	50,000.00	75,000.00
588-000.000-665.000	INTEREST	19,123.04	35,618.20	31,279.70	35,000.00	25,000.00
588-000.000-688.000	OTHER REVENUE	1,223.84	7,638.49	1,515.06	0.00	9,360.00
588-000.000-688.588	Other Revenue - Power My Fleet	0.00	108,859.90	0.00	0.00	0.00
588-000.000-695.000	SALE OF PROPERTY	0.00	0.00	8,050.00	20,000.00	37,500.00
Total Department :		951,454.03	1,066,975.41	1,144,243.54	2,182,449.00	3,186,219.00
Estimated Revenues		951,454.03	1,066,975.41	1,144,243.54	2,182,449.00	3,186,219.00
Appropriations						
Department: ADMINISTRATIVE						
588-558.000-702.000	SALARY & WAGES	98,582.41	93,736.98	112,329.72	81,141.00	97,895.00
588-558.000-702.588	Wages - Mobility Manager	0.00	0.00	0.00	0.00	63,586.00
588-558.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	48,854.00	47,789.01	56,551.04	43,816.00	49,284.00
588-558.000-710.588	Fringes and Benefits - Mobility Manager	0.00	0.00	0.00	0.00	23,894.00
588-558.000-727.000	OFFICE SUPPLIES	254.38	229.70	464.14	250.00	1,000.00
588-558.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	47,650.04	47,850.04	47,200.04	44,500.00	44,450.00
588-558.000-816.000	COMMUNICATION TOWER EXPENSES	19,513.39	25,510.85	29,416.01	15,000.00	15,000.00
588-558.000-851.000	TELEPHONE	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
588-558.000-861.000	MEMBERSHIP AND DUES	1,405.00	1,400.00	1,425.00	1,700.00	1,425.00
588-558.000-900.000	PUBLISHING	229.70	200.00	228.60	250.00	250.00
588-558.000-920.000	PUBLIC UTILITIES	13,189.49	15,329.06	16,595.42	16,185.00	15,000.00
588-558.000-940.000	EQUIPMENT RENTAL	21.76	0.00	0.00	0.00	0.00

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
588-558.000-954.000	INSURANCE	1,192.00	1,236.00	1,442.13	1,500.00	1,500.00
588-558.000-962.200	ADVERTISING - PROMOTION	4,444.39	6,758.53	7,671.74	7,000.00	6,000.00
588-558.000-968.000	DEPRECIATION	723.33	321.36	49,121.36	325.00	325.00
588-558.000-968.200	DEPRECIATION - CONTRIB ASSETS	148,066.65	128,612.11	83,993.96	128,625.00	128,612.00
588-558.000-980.000	CAPITAL OUTLAY	132.66	1,470.37	0.00	0.00	0.00
588-558.000-997.000	GASB 68 RELATED PENSION EXPENSE	2,223.66	(23,236.11)	(1,091.02)	0.00	0.00
Total Department ADMINISTRATIVE:		387,982.86	348,707.90	406,848.14	341,792.00	449,721.00
Department: OPERATIONS						
588-560.000-702.000	SALARY & WAGES	261,586.91	258,437.57	317,609.64	263,075.00	325,226.00
588-560.000-702.007	SALARY AND WAGES - DISPATCHERS	57,981.32	58,424.96	64,584.97	51,651.00	57,481.00
588-560.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	31,928.24	33,850.41	37,147.82	40,418.00	38,448.00
588-560.000-729.000	CREDIT CARD FEES	0.00	0.00	0.00	0.00	600.00
588-560.000-740.000	OPERATING SUPPLIES	6,277.78	2,810.62	3,728.94	2,500.00	2,500.00
588-560.000-743.000	OPERATING SUPPLIES-GAS & OIL	60,814.59	54,963.54	54,167.21	51,756.00	51,000.00
588-560.000-743.100	OPERATING SUPPLIES-TIRES/TUBES	4,845.03	5,398.37	914.00	10,000.00	8,000.00
588-560.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	49,806.00	53,545.00	55,114.44	80,460.00	46,000.00
588-560.000-807.800	RTAP GRANT	10,931.35	1,726.47	5,358.80	5,500.00	4,500.00
588-560.000-816.000	COMMUNICATION TOWER EXPENSES	4,582.98	4,625.83	5,046.36	4,130.00	4,500.00
588-560.000-860.000	TRANSPORTATION AND TRAINING	544.75	633.75	2,451.32	500.00	500.00
588-560.000-954.000	INSURANCE	6,768.80	8,144.50	14,544.67	15,500.00	15,500.00
588-560.000-957.000	TAXES-VEHICLE & CDL LICENSES	235.35	47.00	168.24	75.00	75.00
Total Department OPERATIONS:		496,303.10	482,608.02	560,836.41	525,565.00	554,330.00
Department: MAINTENANCE						
588-564.000-775.000	REPAIR & MAINTENANCE SUPPLIES	0.00	23.15	0.00	50.00	50.00
588-564.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	9,916.05	9,990.48	9,871.61	5,810.00	4,500.00
588-564.000-850.000	COMMUNICATIONS	5,067.76	2,008.50	1,949.85	4,000.00	1,769.00
588-564.000-930.000	VEHICLE REPAIR & MAINTENANCE	24,272.53	44,886.64	33,552.89	50,000.00	30,000.00
588-564.000-931.000	BUILDING REPAIR & MAINTENANCE	16,243.26	12,580.04	18,317.74	10,000.00	8,000.00
Total Department MAINTENANCE:		55,499.60	69,488.81	63,692.09	69,860.00	44,319.00
Department: Equitable Mobility						
588-568.000-702.000	SALARY & WAGES	0.00	0.00	3,465.52	146,973.00	279,820.00
588-568.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	0.00	0.00	274.53	23,864.00	36,682.00
588-568.000-727.000	OFFICE SUPPLIES	0.00	0.00	0.00	750.00	750.00
588-568.000-729.000	CREDIT CARD FEES	0.00	0.00	0.00	2,500.00	7,200.00
588-568.000-740.000	OPERATING SUPPLIES	0.00	0.00	193.84	750.00	1,000.00
588-568.000-743.000	OPERATING SUPPLIES-GAS & OIL	0.00	0.00	134.03	9,750.00	22,500.00
588-568.000-743.100	OPERATING SUPPLIES-TIRES/TUBES	0.00	0.00	0.00	500.00	3,466.00
588-568.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	0.00	0.00	13,643.70	13,895.00	15,800.00
588-568.000-920.000	PUBLIC UTILITIES	0.00	0.00	2.32	3,315.00	3,000.00
588-568.000-930.000	VEHICLE REPAIR & MAINTENANCE	0.00	0.00	15.99	3,778.00	5,616.00
588-568.000-954.000	INSURANCE	0.00	0.00	0.00	2,634.00	3,951.00

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
588-568.000-962.200	ADVERTISING - PROMOTION	0.00	0.00	641.43	35,000.00	6,500.00
588-568.000-968.000	DEPRECIATION	0.00	0.00	19,843.24	21,435.00	32,153.00
588-568.000-980.000	CAPITAL OUTLAY	0.00	0.00	0.00	5,000.00	5,000.00
Total Department Equitable Mobility:		0.00	0.00	38,214.60	270,144.00	423,438.00
Department: STATE GRANTS						
588-570.000-807.400	COA GRANT	31,472.00	97,495.00	56,928.00	36,928.00	36,928.00
588-570.000-807.700	CAPITAL GRANT	563.78	0.00	25,281.90	936,000.00	1,677,000.00
Total Department STATE GRANTS:		32,035.78	97,495.00	82,209.90	972,928.00	1,713,928.00
Appropriations		971,821.34	998,299.73	1,151,801.14	2,180,289.00	3,185,736.00
Fund 588 - DIAL-A-RIDE:						
TOTAL ESTIMATED REVENUES		951,454.03	1,066,975.41	1,144,243.54	2,182,449.00	3,186,219.00
TOTAL APPROPRIATIONS		971,821.34	998,299.73	1,151,801.14	2,180,289.00	3,185,736.00
NET OF REVENUES & APPROPRIATIONS:		(20,367.31)	68,675.68	(7,557.60)	2,160.00	483.00
BEG. FUND BALANCE		1,118,175.35	1,097,808.04	1,166,483.72	1,158,926.12	1,158,926.12
END FUND BALANCE		1,097,808.04	1,166,483.72	1,158,926.12	1,161,086.12	1,159,409.12

CITY OF IONIA
Fiscal Year 2026-2027
Budget Document

DIAL-A-RIDE FUND

Revenues
Line Item: Property Tax
Line Item Number: 588-000-000-409.000
Current Fiscal Year Adopted: $105,000
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: $123,391
New Fiscal Year Recommended: $132,280
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: $748,800
New Fiscal Year Recommended: $1,341,600
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: $264,244
New Fiscal Year Recommended: $359,922
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: $226,925
New Fiscal Year Recommended: $240,229
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: $17,500
New Fiscal Year Recommended: $10,000
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: $187,200
New Fiscal Year Recommended: $422,900
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: $25,000
New Fiscal Year Recommended: $4,500
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: $37,711
New Fiscal Year Recommended: $75,000
Description: Funds received from Easton Township and potentially from the Village of Saranac 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: $76,750
New Fiscal Year Recommended: $85,000
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 FY26-27 budget.

Line Item: Passenger Fares – Equitable Mobility
Line Item Number: 588-000-000-630.750
Current Fiscal Year Adopted: $50,000
New Fiscal Year Recommended: $75,000
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: $25,000
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: $20,000
New Fiscal Year Recommended: $37,500
Description: Funds received from the sale of surplus equipment and vehicles.

CITY OF IONIA
Fiscal Year 2026-2027
Budget Document

DIAL-A-RIDE FUND
Expenditures

ADMINISTRATION

Line Item: Salary and Wages
Line Item Number: 588-558-000-702.000
Current Fiscal Year Adopted: $81,141
New Fiscal Year Recommended: $97,895
Description: Funds used to cover the salary of the Dial-A-Ride Director.

Line Item: Salary and Wages – Mobility Manager
Line Item Number: 588-558-000-702.588
Current Fiscal Year Adopted: $-0-
New Fiscal Year Recommended: $63,586
Description: Funds used to cover the salary of the Mobility Manager.

Line Item: Payroll Taxes & Fringe Benefits
Line Item Number: 588-558-000-710.000
Current Fiscal Year Adopted: $43,816
New Fiscal Year Recommended: $49,284
Description: Funds used to cover the payroll taxes and fringe benefits expenses for the Dial-A-Ride Director.

Line Item: Payroll Taxes & Fringe Benefits – Mobility Manager
Line Item Number: 588-558-000-710.588
Current Fiscal Year Adopted: $-0-
New Fiscal Year Recommended: $23,894
Description: Funds used to cover the payroll taxes and fringe benefits expenses for the Mobility Manager.

Line Item: Office Supplies
Line Item Number: 588-558-000-727.000
Current Fiscal Year Adopted: $250
New Fiscal Year Recommended: $1,000
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: $1,700
New Fiscal Year Recommended: $1,425
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: $16,185
New Fiscal Year Recommended: $15,000
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: $1,500
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: $6,000
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: $325
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: $128,625
New Fiscal Year Recommended: $128,612
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: $263,075
New Fiscal Year Recommended: $325,226
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: $51,651
New Fiscal Year Recommended: $57,41
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: $40,418
New Fiscal Year Recommended: $38,448
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: $51,756
New Fiscal Year Recommended: $51,000
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: $10,000
New Fiscal Year Recommended: $8,000
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: $80,460
New Fiscal Year Recommended: $46,000
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: $4,500
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: $15,500
New Fiscal Year Recommended: $15,500
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: $75
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: $5,810
New Fiscal Year Recommended: $4,500
Description: Funds used to cover a variety of contracted services including waste disposal, pest control, snow removal, 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: $4,000
New Fiscal Year Recommended: $1,769
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: $50,000
New Fiscal Year Recommended: $30,000
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: $10,000
New Fiscal Year Recommended: $8,000
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: $146,973
New Fiscal Year Recommended: $279,820
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: $23,864
New Fiscal Year Recommended: $36,682
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: $750
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: $750
New Fiscal Year Recommended: $1,000
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: $9,750
New Fiscal Year Recommended: $22,500
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: $500
New Fiscal Year Recommended: $3,466
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: $13,895
New Fiscal Year Recommended: $15,800
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: $3,315
New Fiscal Year Recommended: $3,000
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: $2,634
New Fiscal Year Recommended: $3,951
Description: Funds used to cover the cost of insuring the Dial-A-Ride facility and vehicles.

Line Item: Advertising - Promotion
Line Item Number: 588-568-000-962.200
Current Fiscal Year Adopted: $35,000
New Fiscal Year Recommended: $6,500
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: $21,435
New Fiscal Year Recommended: $32,153
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: $5,000
New Fiscal Year Recommended: $5,000
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.

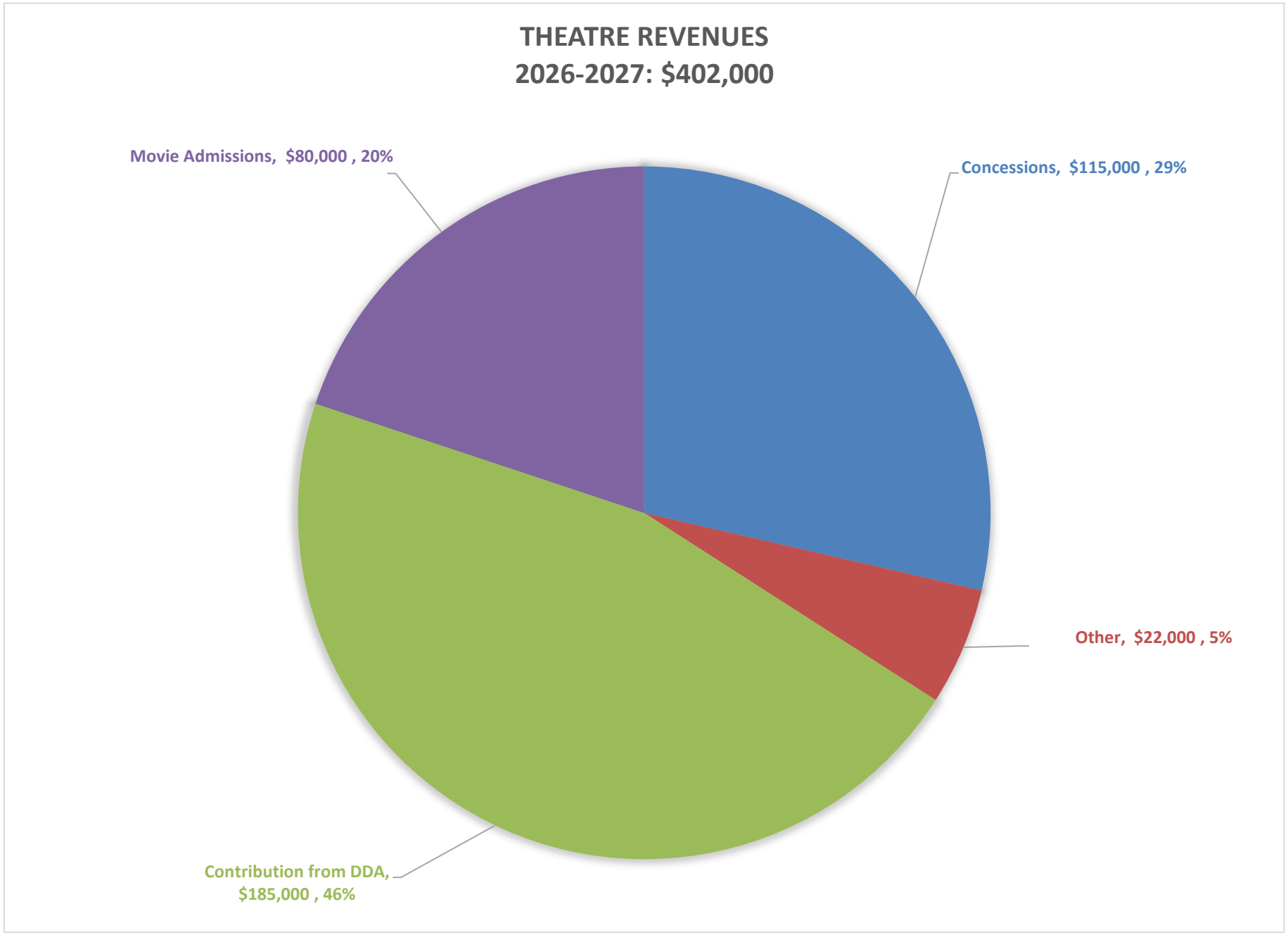
Line Item: Capital Grant Purchases
Line Item Number: 588-570-807.700
Current Fiscal Year Adopted: $936,000
New Fiscal Year Recommended: $1,677,000
Description: Federal and state grant funds are anticipated to be available during FY26-27 to cover the cost of the following equipment: Here is a list of items over $50,000.

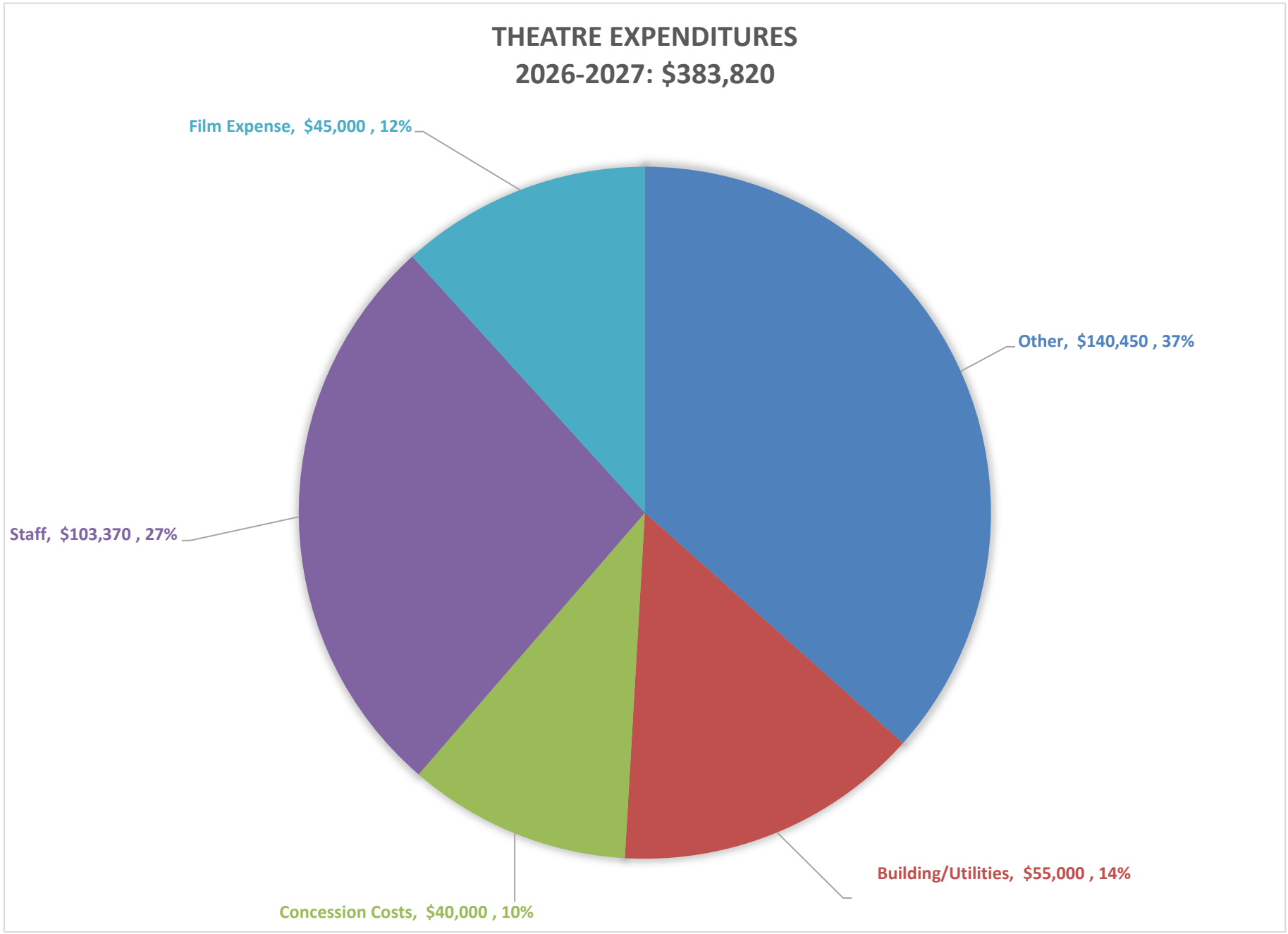
- Vehicle Replacements $ 862,500
- Additional Garage Unit $ 500,000
- Parking Lot $ 50,000
- Vehicle I-Go $ 77,000

City of Ionia

Fiscal Year 2026-2027 Budget

Theatre Fund


THEATRE REVENUES
2026-2027: $402,000
Movie Admissions, $80,000 , 20%
Concessions, $115,000 , 29%
Other, $22,000 , 5%
Contribution from DDA, $185,000 , 46%


THEATRE EXPENDITURES
2026-2027: $383,820
Film Expense, $45,000 , 12%
Other, $140,450 , 37%
Staff, $103,370 , 27%
Building/Utilities, $55,000 , 14%
Concession Costs, $40,000 , 10%

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
Fund: 250 THEATRE FUND						
Estimated Revenues						
250-000.000-633.000	MOVIE ADMISSIONS	80,737.75	73,184.58	88,103.00	85,000.00	80,000.00
250-000.000-634.000	MOVIE CONCESSIONS	101,855.25	100,846.75	126,406.35	115,000.00	115,000.00
250-000.000-635.000	LIVE ENTERTAINMENT REVENUE	1,593.33	1,038.40	297.98	2,000.00	2,000.00
250-000.000-636.001	PREPAID TICKET SALES	44.00	335.00	0.00	0.00	0.00
250-000.000-639.000	THEATRE RENTAL	9,155.00	8,275.00	7,805.00	5,000.00	6,000.00
250-000.000-640.000	ADVERTISING REVENUES	2,975.75	4,301.50	5,555.88	6,000.00	6,000.00
250-000.000-665.000	INTEREST	1,915.29	497.43	(720.73)	100.00	0.00
250-000.000-675.000	GIFTS DONATIONS	2,029.85	1,796.82	7,664.76	4,000.00	5,000.00
250-000.000-688.000	OTHER REVENUE	97.16	1,445.36	2,639.00	3,000.00	3,000.00
250-000.000-699.248	CONTRIBUTION FROM DDA	24,997.60	35,000.00	70,000.00	185,000.00	185,000.00
Estimated Revenues		225,400.98	226,720.84	307,751.24	405,100.00	402,000.00
Appropriations						
Department: OPERATIONS						
250-442.000-702.000	SALARY & WAGES	93,625.04	100,489.13	106,271.63	106,000.00	91,250.00
250-442.000-710.000	PAYROLL TAXES & FRINGE BENEFIT	7,664.67	8,226.43	8,738.71	12,000.00	12,120.00
250-442.000-727.000	OFFICE SUPPLIES	898.45	1,154.27	1,113.68	900.00	1,000.00
250-442.000-728.000	POSTAGE	114.60	0.62	21.44	100.00	100.00
250-442.000-729.000	CREDIT CARD FEES	7,380.47	6,454.65	4,998.49	5,000.00	5,000.00
250-442.000-732.000	LIVE ENTERTAINMENT EXPENSE	0.00	0.00	0.00	1,100.00	2,000.00
250-442.000-740.000	OPERATING SUPPLIES	2,266.21	3,768.60	745.85	2,000.00	2,000.00
250-442.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	22,676.61	11,885.77	13,884.02	16,000.00	17,000.00
250-442.000-804.000	FILM EXPENSE	47,854.70	41,662.27	54,668.03	45,000.00	45,000.00
250-442.000-805.000	CONCESSION EXPENSE	40,335.87	40,955.53	38,725.49	42,000.00	40,000.00
250-442.000-851.000	TELEPHONE	1,020.00	1,020.00	1,020.00	1,100.00	1,100.00
250-442.000-861.000	MEMBERSHIP AND DUES	0.00	0.00	500.00	750.00	750.00
250-442.000-862.000	SUBSCRIPTIONS	142.00	366.99	222.50	500.00	500.00
250-442.000-920.000	PUBLIC UTILITIES	36,656.74	30,421.43	36,083.05	35,000.00	35,000.00
250-442.000-931.000	BUILDING REPAIR & MAINTENANCE	21,160.56	20,942.45	19,243.22	20,000.00	20,000.00
250-442.000-956.001	SALES TAX	6,006.82	5,561.99	6,693.76	6,000.00	6,000.00
250-442.000-962.200	ADVERTISING - PROMOTION	7,208.45	7,305.50	7,697.85	4,500.00	5,000.00
250-442.000-968.000	DEPRECIATION	37,510.41	25,434.93	25,399.10	0.00	0.00
250-442.000-980.000	CAPITAL OUTLAY	0.00	0.00	0.00	100,000.00	100,000.00
Total Department OPERATIONS:		332,521.60	305,650.56	326,026.82	397,950.00	383,820.00
Appropriations		332,521.60	305,650.56	326,026.82	397,950.00	383,820.00
Fund 250 - THEATRE FUND:						
TOTAL ESTIMATED REVENUES		225,400.98	226,720.84	307,751.24	405,100.00	402,000.00
TOTAL APPROPRIATIONS		332,521.60	305,650.56	326,026.82	397,950.00	383,820.00

					25-26	26-27
		22-23	23-24	24-25	Amended	Recommended
GL Number	Description	Activity	Activity	Activity	Budget	Budget
NET OF REVENUES & APPROPRIATIONS:		(107,120.62)	(78,929.72)	(18,275.58)	7,150.00	18,180.00
BEG. FUND BALANCE		496,024.22	388,903.60	309,973.88	291,698.30	291,698.30
END FUND BALANCE		388,903.60	309,973.88	291,698.30	298,848.30	309,878.30

CITY OF IONIA
Fiscal Year 2025-2026
Budget Document

THEATRE FUND
Revenues

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

Line Item: Movie Concessions
Line Item Number: 250-000-000-634.000
Current Fiscal Year Adopted: $115,000
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: $5,000
New Fiscal Year Recommended: $6,000
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: $6,000
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: $100
New Fiscal Year Recommended: $-0-
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: $4,000
New Fiscal Year Recommended: $5,000
Description: Revenues received in the form of donations.

Line Item: Other Revenue
Line Item Number: 250-000-000-688.000
Current Fiscal Year Adopted: $3,000
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: $185,000
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.

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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: $106,000
New Fiscal Year Recommended: $91,250
Description: To cover the cost of salary and wages for the ½ Theatre Manager wageand staff.

Line Item: Payroll Taxes & Fringe Benefits
Line Item Number: 250-442-000-710.000
Current Fiscal Year Adopted: $12,000
New Fiscal Year Recommended: $12,120
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: $900
New Fiscal Year Recommended: $1,000
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: $5,000
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: $1,100
New Fiscal Year Recommended: $2,000
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: $2,000
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: $16,000
New Fiscal Year Recommended: $17,000
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: $40,000
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: $20,000
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: $4,500
New Fiscal Year Recommended: $5,000
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: $100,000
New Fiscal Year Recommended: $100,000
Description: Funds to cover the cost of the following capital purchases: Capital purchases are schedule to be a new roof.

City of Ionia

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Miscellaneous Funds

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
Fund: 151 CEMETERY TRUST FUND						
Estimated Revenues						
Department:						
151-000.000-665.000	INTEREST	208.34	303.52	277.94	0.00	0.00
Estimated Revenues		208.34	303.52	277.94	0.00	0.00
Fund 151 - CEMETERY TRUST FUND:						
TOTAL ESTIMATED REVENUES		208.34	303.52	277.94	0.00	0.00
TOTAL APPROPRIATIONS		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & APPROPRIATIONS:		208.34	303.52	277.94	0.00	0.00
BEG. FUND BALANCE		5,208.38	5,416.72	5,720.24	5,998.18	5,998.18
END FUND BALANCE		5,416.72	5,720.24	5,998.18	5,998.18	5,998.18

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
Fund: 205 PUBLIC SAFETY VEHICLE FUND						
Estimated Revenues						
205-000.000-665.000	INTEREST	9,964.63	5,281.13	6,764.07	4,000.00	7,000.00
205-000.000-688.000	OTHER REVENUE	200,000.00	0.00	0.00	0.00	0.00
205-000.000-699.101	CONTRIBUTIONS FROM GENERAL FUN	114,999.96	150,000.00	150,000.00	165,000.00	180,000.00
Estimated Revenues		324,964.59	155,281.13	156,764.07	169,000.00	187,000.00
Appropriations						
Department: ADMINISTRATIVE						
205-558.000-981.100	CAPITAL OUTLAY - FIRE VEHICLES	313,000.00	318,128.74	0.00	0.00	0.00
Total Department ADMINISTRATIVE:		313,000.00	318,128.74	0.00	0.00	0.00
Appropriations		313,000.00	318,128.74	0.00	0.00	0.00
Fund 205 - PUBLIC SAFETY VEHICLE FUND:						
TOTAL ESTIMATED REVENUES		324,964.59	155,281.13	156,764.07	169,000.00	187,000.00
TOTAL APPROPRIATIONS		313,000.00	318,128.74	0.00	0.00	0.00
NET OF REVENUES & APPROPRIATIONS:		11,964.59	(162,847.61)	156,764.07	169,000.00	187,000.00
BEG. FUND BALANCE		295,494.26	307,458.85	144,611.24	301,375.31	301,375.31
END FUND BALANCE		307,458.85	144,611.24	301,375.31	470,375.31	488,375.31

CITY OF IONIA
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PUBLIC SAFETY VEHICLE REPLACEMENT FUND

Revenues

Line Item: Interest
Line Item Number: 205-000-000-665.000
Current Fiscal Year Adopted: $4,000
New Fiscal Year Recommended: $7,000
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: $165,000
New Fiscal Year Recommended: $180,000
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.

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
Fund: 239 PARKS - FACILITIES IMPROVEMENTS						
Estimated Revenues						
239-000.000-409.000	CURRENT PROPERTY TAXES	123,398.98	127,373.36	137,561.37	288,000.00	313,977.00
239-000.000-502.600	FEDERAL GRANT	0.00	0.00	0.00	382,000.00	0.00
239-000.000-569.000	STATE GRANT	0.00	256,943.82	509,178.21	400,000.00	400,000.00
239-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	43,782.67	40,644.53	45,702.54	38,000.00	38,000.00
239-000.000-665.000	INTEREST	21,917.24	37,855.16	29,774.66	15,000.00	15,000.00
239-000.000-699.101	CONTRIBUTIONS FROM GENERAL FUN	275,000.04	300,000.00	300,000.00	100,000.00	100,000.00
Estimated Revenues		464,098.93	762,816.87	1,022,216.78	1,223,000.00	866,977.00
Appropriations						
Department: ARMORY IMPROVEMENTS						
239-545.200-801.000	CONTRACTUAL & PROFESSIONAL SEV	0.00	0.00	0.00	46,000.00	20,000.00
Total Department ARMORY IMPROVEMENTS:		0.00	0.00	0.00	46,000.00	20,000.00
Department: RIVERTRAIL/RAILTRAIL LINKAGE						
239-545.500-801.000	CONTRACTUAL & PROFESSIONAL SEV	0.00	555,010.52	0.00	0.00	0.00
239-545.500-805.400	ARCHITECTURAL-ENGINEERING	61,701.48	7,716.96	0.00	0.00	0.00
Total Department RIVERTRAIL/RAILTRAIL LINKAGE:		61,701.48	562,727.48	0.00	0.00	0.00
Department: Hale Park						
239-545.730-801.000	CONTRACTUAL & PROFESSIONAL SEV	0.00	0.00	899,152.77	0.00	0.00
239-545.730-805.400	ARCHITECTURAL-ENGINEERING	2,572.50	55,408.50	19,062.59	0.00	0.00
Total Department Hale Park:		2,572.50	55,408.50	918,215.36	0.00	0.00
Department: STEELE ST. PARK						
239-545.800-801.000	CONTRACTUAL & PROFESSIONAL SEV	0.00	0.00	0.00	850,000.00	550,000.00
239-545.800-805.400	ARCHITECTURAL-ENGINEERING	14,600.50	0.00	34,601.50	140,000.00	25,000.00
Total Department STEELE ST. PARK:		14,600.50	0.00	34,601.50	990,000.00	575,000.00
Department: Dog Park						
239-545.810-801.000	CONTRACTUAL & PROFESSIONAL SEV	3,190.97	293,582.02	268,904.76	0.00	0.00
239-545.810-805.400	ARCHITECTURAL-ENGINEERING	75,211.53	20,534.50	11,630.00	0.00	0.00
Total Department Dog Park:		78,402.50	314,116.52	280,534.76	0.00	0.00
Appropriations		157,276.98	932,252.50	1,233,351.62	1,036,000.00	595,000.00
Fund 239 - PARKS - FACILITIES IMPROVEMENTS:						
TOTAL ESTIMATED REVENUES		464,098.93	762,816.87	1,022,216.78	1,223,000.00	866,977.00
TOTAL APPROPRIATIONS		157,276.98	932,252.50	1,233,351.62	1,036,000.00	595,000.00
NET OF REVENUES & APPROPRIATIONS:		306,821.95	(169,435.63)	(211,134.84)	187,000.00	271,977.00
BEG. FUND BALANCE		693,332.22	1,000,154.17	830,718.54	619,583.70	619,583.70
END FUND BALANCE		1,000,154.17	830,718.54	619,583.70	806,583.70	891,560.70

CITY OF IONIA
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PARKS – FACILITIES IMPROVEMENTS FUND
Revenues

Line Item: Current Property Taxes
Line Item Number: 239-000-000-409.000
Current Fiscal Year Adopted: $288,000
New Fiscal Year Recommended: $313,977
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: $400,000
New Fiscal Year Recommended: $400,000
Description: Revenues received in the form of grant payments for Steele Park.

Line Item: Local Community Stabilization Grant
Line Item Number: 239-000.000-573.000
Current Fiscal Year Adopted: $38,000
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: $25,000
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: $100,000
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: $46,000
New Fiscal Year Recommended: $20,000
Description: Funds to cover the cost of armory improvements. FY consists of a budget to redo the flooring in the tumbling center.

Steele Street Park Development
Line Item: Contractual and Professional Services
Line Item Number: 239-545-800-801.000
Current Fiscal Year Adopted: $850,000
New Fiscal Year Recommended: $550,000
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: $140,000
New Fiscal Year Recommended: $25,000
Description: Funds to cover the cost of architectural fees associated with Steele St. park project

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
Fund: 245 INDUSTRIAL PARK LDFA						
Estimated Revenues						
245-000.000-430.000	TAX INCREMENT FINANCING	0.00	0.00	0.00	10,000.00	11,000.00
245-000.000-665.000	INTEREST	648.14	26.53	22.63	0.00	200.00
Estimated Revenues		648.14	26.53	22.63	10,000.00	11,200.00
Fund 245 - INDUSTRIAL PARK LDFA:						
TOTAL ESTIMATED REVENUES		648.14	26.53	22.63	10,000.00	11,200.00
TOTAL APPROPRIATIONS		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & APPROPRIATIONS:		648.14	26.53	22.63	10,000.00	11,200.00
BEG. FUND BALANCE		0.00	648.14	674.67	697.30	697.30
END FUND BALANCE		648.14	674.67	697.30	10,697.30	11,897.30

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
Fund: 247 BROWNFIELD DEVELOPMENT						
Estimated Revenues						
247-000.000-450.000	LICENSES AND PERMITS	0.00	0.00	0.00	3,000.00	0.00
247-000.000-665.000	INTEREST	35,280.40	2,519.68	2,053.39	1,500.00	1,500.00
Estimated Revenues		35,280.40	2,519.68	2,053.39	4,500.00	1,500.00
Appropriations						
Department: ADMINISTRATIVE						
247-558.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	0.00	3,480.00	2,140.00	10,000.00	10,000.00
Total Department ADMINISTRATIVE:		0.00	3,480.00	2,140.00	10,000.00	10,000.00
Appropriations		0.00	3,480.00	2,140.00	10,000.00	10,000.00
Fund 247 - BROWNFIELD DEVELOPMENT:						
TOTAL ESTIMATED REVENUES		35,280.40	2,519.68	2,053.39	4,500.00	1,500.00
TOTAL APPROPRIATIONS		0.00	3,480.00	2,140.00	10,000.00	10,000.00
NET OF REVENUES & APPROPRIATIONS:		35,280.40	(960.32)	(86.61)	(5,500.00)	(8,500.00)
BEG. FUND BALANCE		27,614.13	62,894.53	61,934.21	61,847.60	61,847.60
END FUND BALANCE		62,894.53	61,934.21	61,847.60	56,347.60	53,347.60

CITY OF IONIA
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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: $10,000
New Fiscal Year Recommended: $10,000
Description: Funds to cover possible new plan.

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
Fund: 265 DRUG FORFEITURE						
Estimated Revenues						
265-000.000-665.000	INTEREST	177.41	303.70	259.15	150.00	150.00
265-000.000-688.000	OTHER REVENUE	0.00	0.00	0.00	1,000.00	1,000.00
Estimated Revenues		177.41	303.70	259.15	1,150.00	1,150.00
Appropriations						
Department: ADMINISTRATIVE						
265-558.000-989.000	CAPITAL OUTLAY-EQUIPMENT	357.00	0.00	0.00	2,500.00	2,500.00
Total Department ADMINISTRATIVE:		357.00	0.00	0.00	2,500.00	2,500.00
Appropriations		357.00	0.00	0.00	2,500.00	2,500.00
Fund 265 - DRUG FORFEITURE:						
TOTAL ESTIMATED REVENUES		177.41	303.70	259.15	1,150.00	1,150.00
TOTAL APPROPRIATIONS		357.00	0.00	0.00	2,500.00	2,500.00
NET OF REVENUES & APPROPRIATIONS:		(179.59)	303.70	259.15	(1,350.00)	(1,350.00)
BEG. FUND BALANCE		7,598.57	7,418.98	7,722.68	7,981.83	7,981.83
END FUND BALANCE		7,418.98	7,722.68	7,981.83	6,631.83	6,631.83

CITY OF IONIA
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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: $2,500
New Fiscal Year Recommended: $2,500
Description: Funds to cover the cost of eligible equipment for the Public Safety Department utilizing drug forfeiture funds.

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
Fund: 266 PUBLIC SAFETY DONATIONS						
Estimated Revenues						
266-000.000-665.000	INTEREST	429.59	660.19	570.95	400.00	400.00
266-000.000-688.000	OTHER REVENUE	34,283.14	556.10	5,462.50	4,500.00	5,000.00
Estimated Revenues		34,712.73	1,216.29	6,033.45	4,900.00	5,400.00
Appropriations						
Department: ADMINISTRATIVE						
266-558.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	0.00	0.00	4,467.20	0.00	0.00
266-558.000-989.000	CAPITAL OUTLAY-EQUIPMENT	25,177.66	0.00	0.00	5,000.00	5,000.00
Total Department ADMINISTRATIVE:		25,177.66	0.00	4,467.20	5,000.00	5,000.00
Appropriations		25,177.66	0.00	4,467.20	5,000.00	5,000.00
Fund 266 - PUBLIC SAFETY DONATIONS:						
TOTAL ESTIMATED REVENUES		34,712.73	1,216.29	6,033.45	4,900.00	5,400.00
TOTAL APPROPRIATIONS		25,177.66	0.00	4,467.20	5,000.00	5,000.00
NET OF REVENUES & APPROPRIATIONS:		9,535.07	1,216.29	1,566.25	(100.00)	400.00
BEG. FUND BALANCE		6,058.09	15,593.16	16,809.45	18,375.70	18,375.70
END FUND BALANCE		15,593.16	16,809.45	18,375.70	18,275.70	18,775.70

CITY OF IONIA
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Budget Document
PUBLIC SAFETY DONATIONS FUND
Revenues

Line Item: Other Revenue
Line Item Number: 266.000.000.668.000
Current Fiscal Year Adopted: $4,500
New Fiscal Year Recommended: $5,000
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.

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
Fund: 284 OPIOID SETTLEMENT FUND						
Estimated Revenues						
284-000.000-665.000	INTEREST	269.46	755.83	1,366.21	50.00	100.00
284-000.000-685.000	Opioid Settlement Revenue	15,512.22	21,387.43	9,444.24	9,200.00	10,000.00
Estimated Revenues		15,781.68	22,143.26	10,810.45	9,250.00	10,100.00
Appropriations						
Department: ADMINISTRATIVE						
284-558.000-740.000	OPERATING SUPPLIES	0.00	5,555.00	42,700.00	1,000.00	10,000.00
Total Department ADMINISTRATIVE:		0.00	5,555.00	42,700.00	1,000.00	10,000.00
Appropriations		0.00	5,555.00	42,700.00	1,000.00	10,000.00
Fund 284 - OPIOID SETTLEMENT FUND:						
TOTAL ESTIMATED REVENUES		15,781.68	22,143.26	10,810.45	9,250.00	10,100.00
TOTAL APPROPRIATIONS		0.00	5,555.00	42,700.00	1,000.00	10,000.00
NET OF REVENUES & APPROPRIATIONS:		15,781.68	16,588.26	(31,889.55)	8,250.00	100.00
BEG. FUND BALANCE		0.00	15,781.68	32,369.94	480.39	480.39
END FUND BALANCE		15,781.68	32,369.94	480.39	8,730.39	580.39

CITY OF IONIA
Fiscal Year 2026-2027
Budget Document
OPIOID SETTLEMENT FUND
Revenues

Line Item: Opioid Settlement Revenue
Line Item Number: 284-000.000-685.00
Current Fiscal Year Adopted: $9,200
New Fiscal Year Recommended: $10,000
Description: Funds received in the opioid settlement.

Expenditures

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

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
Fund: 406 SIDEWALK PROGRAM						
Estimated Revenues						
406-000.000-665.000	INTEREST	2.76	6.65	5.67	0.00	0.00
Estimated Revenues		2.76	6.65	5.67	0.00	0.00
Fund 406 - SIDEWALK PROGRAM:						
TOTAL ESTIMATED REVENUES		2.76	6.65	5.67	0.00	0.00
TOTAL APPROPRIATIONS		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & APPROPRIATIONS:		2.76	6.65	5.67	0.00	0.00
BEG. FUND BALANCE		159.29	162.05	168.70	174.37	174.37
END FUND BALANCE		162.05	168.70	174.37	174.37	174.37

CITY OF IONIA
Fiscal Year 2026-2027
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.

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
Fund: 412 ENVIRONMENTAL RESPONSE						
Estimated Revenues						
412-000.000-409.000	CURRENT PROPERTY TAXES	13,351.85	12,829.25	13,856.27	14,250.00	15,824.00
412-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	4,413.29	4,096.97	4,606.82	3,750.00	3,750.00
412-000.000-665.000	INTEREST	2,634.50	4,814.17	3,780.61	3,000.00	2,000.00
Estimated Revenues		20,399.64	21,740.39	22,243.70	21,000.00	21,574.00
Appropriations						
Department: ADMINISTRATION						
412-536.000-801.000	CONTRACTUAL & PROFESSIONAL SEV	14,917.81	19,562.05	48,761.21	25,000.00	25,000.00
Total Department ADMINISTRATION:		14,917.81	19,562.05	48,761.21	25,000.00	25,000.00
Appropriations		14,917.81	19,562.05	48,761.21	25,000.00	25,000.00
Fund 412 - ENVIRONMENTAL RESPONSE:						
TOTAL ESTIMATED REVENUES		20,399.64	21,740.39	22,243.70	21,000.00	21,574.00
TOTAL APPROPRIATIONS		14,917.81	19,562.05	48,761.21	25,000.00	25,000.00
NET OF REVENUES & APPROPRIATIONS:		5,481.83	2,178.34	(26,517.51)	(4,000.00)	(3,426.00)
BEG. FUND BALANCE		106,935.81	112,417.64	114,595.98	88,078.47	88,078.47
END FUND BALANCE		112,417.64	114,595.98	88,078.47	84,078.47	84,652.47

CITY OF IONIA
Fiscal Year 2026-2027
Budget Document
ENVIRONMENTAL RESPONSE FUND
Revenues

Line Item: Property Tax Revenue
Line Item Number: 412-000-000-409.000
Current Fiscal Year Adopted: $14,250
New Fiscal Year Recommended: $15,824
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: $3,750
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: $2,000
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: $25,000
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.

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Activity	25-26 Amended Budget	26-27 Recommended Budget
Fund: 420 CAPITAL IMPROVEMENT PROJECTS						
Estimated Revenues						
420-000.000-699.590	CONTRIBUTION FROM SEWER FUND	1,041,493.24	790,942.14	213,325.42	0.00	0.00
420-000.000-699.591	CONTRIBUTION FROM WATER FUND	1,041,493.24	790,942.14	213,325.44	0.00	0.00
Estimated Revenues		2,082,986.48	1,581,884.28	426,650.86	0.00	0.00
Appropriations						
Department: 2021 MORSE STREET IMPROVEMENTS						
420-543.540-801.000	CONTRACTUAL & PROFESSIONAL SEV	794,643.92	0.00	0.00	0.00	0.00
420-543.540-805.400	ARCHITECTURAL-ENGINEERING	80,322.15	0.00	0.00	0.00	0.00
Total Department 2021 MORSE STREET IMPROVEMENTS:		874,966.07	0.00	0.00	0.00	0.00
Department: 2020 BRANCH STREET IMPROVEMENTS						
420-543.550-801.000	CONTRACTUAL & PROFESSIONAL SEV	1,017,740.10	0.00	0.00	0.00	0.00
420-543.550-805.400	ARCHITECTURAL-ENGINEERING	147,896.00	0.00	0.00	0.00	0.00
Total Department 2020 BRANCH STREET IMPROVEMENTS:		1,165,636.10	0.00	0.00	0.00	0.00
Department: HALL STREET IMPROVEMENTS						
420-543.556-801.000	CONTRACTUAL & PROFESSIONAL SEV	0.00	779,845.63	21,510.00	0.00	0.00
420-543.556-805.400	ARCHITECTURAL-ENGINEERING	42,384.31	123,525.26	3,086.95	0.00	0.00
Total Department HALL STREET IMPROVEMENTS:		42,384.31	903,370.89	24,596.95	0.00	0.00
Department: KING STREET IMPROVEMENTS						
420-543.560-801.000	CONTRACTUAL & PROFESSIONAL SEV	0.00	546,101.67	356,443.46	0.00	0.00
420-543.560-805.400	ARCHITECTURAL-ENGINEERING	0.00	132,411.72	45,610.45	0.00	0.00
Total Department KING STREET IMPROVEMENTS:		0.00	678,513.39	402,053.91	0.00	0.00
Appropriations		2,082,986.48	1,581,884.28	426,650.86	0.00	0.00
Fund 420 - CAPITAL IMPROVEMENT PROJECTS:						
TOTAL ESTIMATED REVENUES		2,082,986.48	1,581,884.28	426,650.86	0.00	0.00
TOTAL APPROPRIATIONS		2,082,986.48	1,581,884.28	426,650.86	0.00	0.00
NET OF REVENUES & APPROPRIATIONS:		0.00	0.00	0.00	0.00	0.00
BEG. FUND BALANCE		1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
END FUND BALANCE		1,000.00	1,000.00	1,000.00	1,000.00	1,000.00

CITY OF IONIA
Fiscal Year 2026-2027
Budget Document

CAPITAL PROJECTS FUND
Revenues

Line Item: Contributions from Sewer Fund
Line Item Number: 420-000-699-590
Current Fiscal Year Adopted: $-0-
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: $-0-
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 2026-2027 Budget

Debt Schedule

CITY OF IONIA
Fiscal Year 2026-2027 Budget

Summary of Payments

Purpose	Principal Payment	Interest Payment	Total	Final Pay Off Date
2013 Water/Sewer Improve/Refund Bond	$585,000.00	$103,701.26	$688,701.26	August 1, 2037
2015 Water/Sewer Improvement Bond	$125,000.00	$193,000.00	$318,000.00	August 1, 2039
2017 Water/Sewer Improvement Bond	$280,000.00	$184,506.26	$464,506.26	August 1, 2041
2021 Water/Sewer Improve/Refund Bond	$440,000.00	$143,100.00	$583,100.00	August 1, 2035
TOTAL	$1,430,000.00	$624,307.52	$2,054,307.52	

CITY OF IONIA
Fiscal Year 2026-2027 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
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
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

Fiscal Year	Due Date	Interest Rate	Bonds Maturing	Interest Due	Total Amount Due
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	$3,555,000.00	$479,500.71	$4,034,500.71

CITY OF IONIA
Fiscal Year 2026-2027 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
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
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

Fiscal Year	Due Date	Interest Rate	Bonds Maturing	Interest Due	Total Amount Due
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	$5,025,000.00	$1,687,651.50	$6,715,651.50

CITY OF IONIA
Fiscal Year 2026-2027 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
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
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

Fiscal Year	Due Date	Interest Rate	Bonds Maturing	Interest Due	Total Amount Due
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%	$450,000.000	$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	$6,115,000.00	$1,691,278.23	$7,806,278.23

CITY OF IONIA
Fiscal Year 2026-2027 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
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
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

Fiscal Year	Due Date	Interest Rate	Bonds Maturing	Interest Due	Total Amount Due
FY35-36	August 1, 2035	2.00%	$210,000.00	$2,100.00	$212,100.00
		TOTAL	$4,670,000.00	$609,550.00	$5,299,550.00

City of Ionia

Fiscal Year 2026-2027 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 to 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 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	Totals
City Hall	$ 80,000	$ 85,000	$ 40,000	$ 85,000	$ -	$	**$ 290,000**
City Clerk	59,000	-	-	-	-	-	**59,000**
Department of Public Utilities	4,460,000	390,000	205,000	365,000	275,000	550,000	**6,245,000**
IRUA	420,000	400,000	485,000	285,000	510,000	480,000	**2,580,000**
Department of Public Works	180,000	625,000	414,000	112,000	400,000	225,000	**1,956,000**
Public Safety	108,000	493,000	121,500	85,000	82,250	82,250	**972,000**
Parks and Recreation	920,000	618,340	400,000	800,000	968,090	900,000	**4,606,430**
Theatre	150,000	150,000	125,000	20,000	75,000	80,000	**600,000**
Street Improvements	7,512,000	3,707,000	6,881,500	3,434,500	3,512,771	987,500	**26,035,271**
Dial-A-Ride	1,533,000	110,000	361,000	190,500	210,000	300,000	**2,704,500**
DDA	15,000	40,000	35,000	750,000	150,000	2,000,000	**2,990,000**
Information Technology	20,000	42,000	12,000	25,000	70,000	25,000	**194,000**
	$15,457,000	**$ 6,660,340**	**$ 9,080,000**	**$ 6,152,000**	**$ 6,253,111**	**$ 5,629,750**	**$ 49,232,201**

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 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	Totals
General Fund	$ 267,000	$ 620,000	$ 173,500	$ 195,000	$ 152,250	$ 107,250	**$ 1,515,000**
Major Street	624,500	557,000	296,500	-	731,000	314,500	**2,523,500**
Local Street	366,500	-	655,000	434,500	781,771	673,000	**2,910,771**
LDFA	-	-	1,550,000	-	-	-	**1,550,000**
Park and Recreation Fund	520,000	218,340	200,000	400,000	568,090	450,000	**2,356,430**
Water Fund	3,072,500	1,965,000	2,202,500	1,865,000	1,275,000	550,000	**10,930,000**
Sewer Fund	112,500	1,575,000	1,997,500	1,500,000	1,000,000	-	**6,185,000**
IRUA Fund	420,000	400,000	485,000	285,000	510,000	480,000	**2,580,000**
DDA Fund	15,000	40,000	35,000	750,000	150,000	2,000,000	**2,990,000**
Central Garage Fund	180,000	625,000	414,000	112,000	400,000	225,000	**1,956,000**
Theatre Fund	120,000	125,000	75,000	15,000	75,000	70,000	**480,000**
Grants	9,749,000	510,000	971,000	590,500	610,000	725,000	**13,155,500**
Donations/Fundraising	10,000	25,000	25,000	5,000	-	35,000	**100,000**
	$ 15,457,000	**$ 6,660,340**	**$ 9,080,000**	**$ 6,152,000**	**$ 6,253,111**	**$ 5,629,750**	**$ 49,232,201**

In summary, this Capital Improvement Program identifies $49,232,201 in capital improvement expenditures planned by City of Ionia over fiscal years 2027 through 2032, with various identified revenue sources to fund purchases.

In the first year of the Capital Improvement Program, FY 2027, the following proposed projects are planned, with estimated sources and uses of funding totaling $15,457,000. Following this summary page is a detailed project description for each proposed project.

	Fiscal Year 2026-2027 Projects by Department	
Department	Project Title	Cost
City Hall	HVAC Units	$ 80,000
Clerk	Election Equipment	59,000
Central Garage	Roof Replaement	60,000
Central Garage	Garage and Service Doors	120,000
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	Flooring in Tumbling Center	20,000
Parks & Recreation	McConnell Park Improvements	900,000
DPU - Water	Clean/Rehabilitate Wells	150,000
DPU - Water	Replace 1980 Kimball Alley Controlling Pit	35,000
DPU - Water	Replace 1982 Harter St. Controlling Pit	35,000
DPU - Water	Lead Service Lines	3,000,000
DPU - Water	Water Main South Dexter	1,200,000
DPU - Water	Replace Larger Water Meters	40,000
IRUA	Service Van Replacement	55,000
IRUA	Bar Screen Replacement	350,000
IRUA	Lawn Mower Replacement	15,000
Theatre	Main Roof Replacement	150,000
Street Improvements	M-66 Riverside Infrastructure Replacement	225,000
Street Improvements	E. Washington St. (Jefferson St. to East City Limit) 0.508 Miles	624,500
Street Improvements	Deerfield/Riverside Redevelopment - Infrastructure Construction	6,296,000
Street Improvements	Morse Street (Lincoln Avenue to Washington St) 0.177	217,500
Street Improvements	Pearl Street (Lincoln Avenue to Lafayette Street) 0.121	149,000
DDA	Trail Wayfinding Signs	15,000
Dial-A-Ride	Vehicle Replacement	862,500
Dial-A-Ride	Parking Lot Repave	50,000
Dial-A-Ride	Vault Equipment	16,500
Dial-A-Ride	Additional Garage Unit	500,000
Dial-A-Ride	Vehicle Expansion - I-Go	77,000
Dial-A-Ride	Update Exterior Lighting	5,000
Dial-A-Ride	Bus Shelter	15,000
Dial-A-Ride	Garage Floor Sweeper Replacement	7,000
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	**$ 15,457,000**
	Fiscal Year 2026-2027 Projects by Funding Source	
	General Fund	$ 267,000
	Major Street	624,500
	Local Street	366,500
	Park and Recreation Fund	520,000
	Water Fund	3,072,500
	Sewer Fund	112,500
	IRUA Fund	420,000
	DDA Fund	15,000
	Central Garage Fund	180,000
	Theatre Fund	120,000
	Grants	9,749,000
	Donations/Fundraising	10,000
	Grand Total	**$ 15,457,000**

City of Ionia Capital Improvement Project

Fiscal Year: 26-27 **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: 26-27 **Project Title:** Election Equipment

Department: Clerk

Project Description: The City was informed by the Ionia County Clerk's Office that new equipment will be required. The election equipment that will be replaced includes five (5) tabulators and one (1) Voter Assist Terminal (VAT). A tabulator is used for processing ballots in each of the City's four precincts and the Absentee Ballot Counting Board. An on-demand ballot printing device may also be needed for the polling location.

Project Impact/Benefit: New election equipment will include industry leading security innovations and provide for additional transparency in an efficient design that will be user-friendly for voters and election officials.

Operating Fund Impact: The new equipment will be covered under warranty by Hart InterCivic. Current equipment is serviceable, but the warranties have expired.

Estimated Cost: $ 59,000.00

Funding Source for this project: General Fund, possibly some state grant funding - TBD

City of Ionia Capital Improvement Project

Fiscal Year: 26-27 **Project Title:** Building and Grounds Garage & Man Doors

Department: Central Garage

Project Description: Replace rusted and worn garage door panels and update garage door openers. Replace Man doors that are worn out and do not function properly. Also update the locks.
11 overhead garage doors
8 Man doors

Project Impact/Benefit: Update garage door openers to improve safety and access to the building. Update the man doors to improve operation and security of the building.

Operating Fund Impact: Negligible

Estimated Cost: $ 120,000.00

Funding Source for this project: Central Garage Fund

City of Ionia Capital Improvement Project

Fiscal Year: 26-27 **Project Title:** Building and Grounds Roof

Department: Central Garage

Project Description: Full roof replacement. Condition of plywood sheeting not known at this time. Roof is original to the DPW structure, which was constructed in 1985 and 2002.

Project Impact/Benefit: Project would prevent further deterioration of building

Operating Fund Impact: Negligible

Estimated Cost: $ 60,000.00

Funding Source for this project: Central Garage Fund

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 Glocks were 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 = $3,000 (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 x 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:** Flooring In Tumbling Center

Department: Recreation

Project Description: Install epoxy flooring in the Tumbling Center

Project Impact/Benefit: To improve the the Tumbling Center with a safe and more functional flooring system

Operating Fund Impact: The area will be appealing for rentals and programs

Estimated Cost: $ 20,000.00

Funding Source for this project: Parks and Recreation 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 it 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: $ 900,000.00

Funding Source for this project: MNRTF Grant - $400,000
City match (Parks Facilities Improvement Fund) - $500,000

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 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: $ 35,000.00

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: $ 35,000.00

Funding Source for this project: Water Fund

City of Ionia Capital Improvement Project

Fiscal Year: 26-27 **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: $ 3,000,000.00

Funding Source for this project: Water Fund - $1,500,000
State Revolving Fund Grant - $1,500,000
The funding in the water fund will be a loan through SRF.

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: $ 40,000.00

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 2,400 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: $ 1,200,000.00

Funding Source for this project: Water 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: $ 350,000.00

Funding Source for this project: IRUA Fund

City of Ionia Capital Improvement Project

Fiscal Year: 26-27 **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: $ 150,000.00

Funding Source for this project: Fundraising/grant/ donations $30,000
Operating Fund $120,000

City of Ionia Capital Improvement Project

Fiscal Year: 26-27 **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.

Operating Fund Impact: Negligible

Estimated Cost: $ 15,000.00

Funding Source for this project: General Fund

City of Ionia Capital Improvement Project

Fiscal Year: 26-27 **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 173 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. (80 acres)

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: $ 6,296,000

Funding Source for this project: EDA Grant $5,036,800; Strategic Site Readiness Program Grant - $1,259,200 (General Fund as back-up for local match)

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. Washington St. (Jefferson St. to East City Limit) .508 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:
$ 991,000.00

Funding Source for this project:
Major Street Fund - $624,500
Local Street Fund - $366,500

City of Ionia Capital Improvement Project

Fiscal Year: 26-27 **Project Title:** Additional Garage Unit

Department: Dial-A-Ride

Project Description: Build an additional garage unit for vehicle storage - either where the existing pole barn is or potentially on City property next to DPW.

Project Impact/Benefit: The expanding fleet has outgrown our current storage capacity. Being able to house the vehicles inside year round reduces the wear and tear on them increasing their longevity and decreasing maintenance.

Operating Fund Impact: Reduced maintenance expense.

Estimated Cost: $ 500,000.00

Funding Source for this project: $400,000 Federal Capital Grant
$100,000 State Capital Grant

City of Ionia Capital Improvement Project

Fiscal Year: 26-27 **Project Title:** Bus Shelter

Department: Dial-A-Ride

Project Description: Install bus shelter in conjunction with the M-66 reconstruction project.

Project Impact/Benefit: Installation of a bus shelter at a key pick up location (currently working with MDOT regarding Canterbury) during the M-66 reconstruction project.

Operating Fund Impact: Negligible

Estimated Cost: $ 15,000.00

Funding Source for this project: $12,000 Federal Capital Grant
$3,000 State Capital Grant

City of Ionia Capital Improvement Project

Fiscal Year: 26-27 **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: 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:** Update Exterior Lighting

Department: Dial-A-Ride

Project Description: Upgrade the exterior lighting to improve building security. Replacing current light fixtures and adding additional over key entry points.

20 lights x $250 = $5,000

Project Impact/Benefit: Replace current exterior lighting, improve placement, and add additional lighting to improve overall security of the building.

Operating Fund Impact: Negligible

Estimated Cost: $ 5,000.00

Funding Source for this project: $4,000 Federal Capital Grant
$1,000 State Capital Grant

City of Ionia Capital Improvement Project

Fiscal Year: 26-27 **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: 26-27 **Project Title:** Vehicle Expansion - I-Go

Department: Dial-A-Ride

Project Description: Purchase of an additional minivan to expand the I-Go fleet.

Project Impact/Benefit: Purchase an additional modified minivan to expand the I-Go fleet to meet the growing demand for transportation through the program.

Operating Fund Impact: Reduced mechanical/maintenance expense and increased revenue.

Estimated Cost: $ 77,000.00

Funding Source for this project: $61,600 Federal Capital Grant
$15,400 State Capital Grant

City of Ionia Capital Improvement Project

Fiscal Year: 26-27 **Project Title:** Vehicle Replacement - DART 1, 2, 4, 6 & 12

Department: Dial-A-Ride

Project Description: Routine replacement of buses DART 1, DART 2, DART 4, DART 6 and DART 12 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: 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

	Fiscal Year 2027-2028 Projects by Department	
Department	Project Title	Cost
City Hall	Replace Windows	$ 85,000
Central Garage	2015 Freightliner 114SD Catch Basin Truck - ST11	625,000
Public Safety	Patrol Vehicle Replacements	135,000
Public Safety	Structural Firefighting Turnout Gear Replacement	7,000
Public Safety	Replace Self Contained Breathing Apparatus (SCBA)	351,000
Parks & Recreation	Fred Thwaites Pedestrian Bridge	618,340
DPU - Water	Clean/Rehabilitate Wells	150,000
DPU - Water	Repaint Exterior of 1 Million Gallon Tank	200,000
DPU - Water	Replace Larger Water Meters	40,000
IRUA	100 hp Raw Sewage Pump Replacement	400,000
Theatre	Movie projection equipment replacement	150,000
Street Improvements	Jackson Street Reconstruction 0.560 Miles	3,150,000
Street Improvements	Depot, Hudson, Kidd & Steele (Washington to Adams) 0.435 Miles	557,000
DDA	Parking Wayfinding	40,000
Dial-A-Ride	Garage - interior walls upgrade	100,000
Dial-A-Ride	Office Equipment - Phone System	10,000
Information Technology	Office Computer Replacement - DPU	5,000
Information Technology	Office Computer Replacement - Parks and Recreation	5,000
Information Technology	In Car Camera	12,000
Information Technology	Copier - City Hall	12,000
Information Technology	Copier - Public Safety	8,000
	Grand Total	**$ 6,660,340**
	Fiscal Year 2027-2028 Projects by Funding Source	
	General Fund	$ 620,000
	Local Street	557,000
	Park and Recreation Fund	218,340
	Water Fund	1,965,000
	Sewer Fund	1,575,000
	IRUA Fund	400,000
	DDA Fund	40,000
	Central Garage Fund	625,000
	Theatre Fund	125,000
	Grants	510,000
	Donations/Fundraising	25,000
	Grand Total	**$ 6,660,340**

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:** 2015 Freightliner 114SD Catch Basin Truck - ST11

Department: Central Garage

Project Description: Replace essential equipment necessary to clean & maintain sanitary and storm sewer infrastructure throughout the city. This truck is also used for routine and emergency repairs to water lines and mains. The current truck would be approximately 13 years old at time of replacement.
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 Fund

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: $ 351,000.00

Funding Source for this project: General Fund or Assistance to Firefighter Grant (possibly full funding if approved)

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 x 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:** Fred Thwaites Pedestrian Bridge - Phase 1

Department: Parks and Recreation

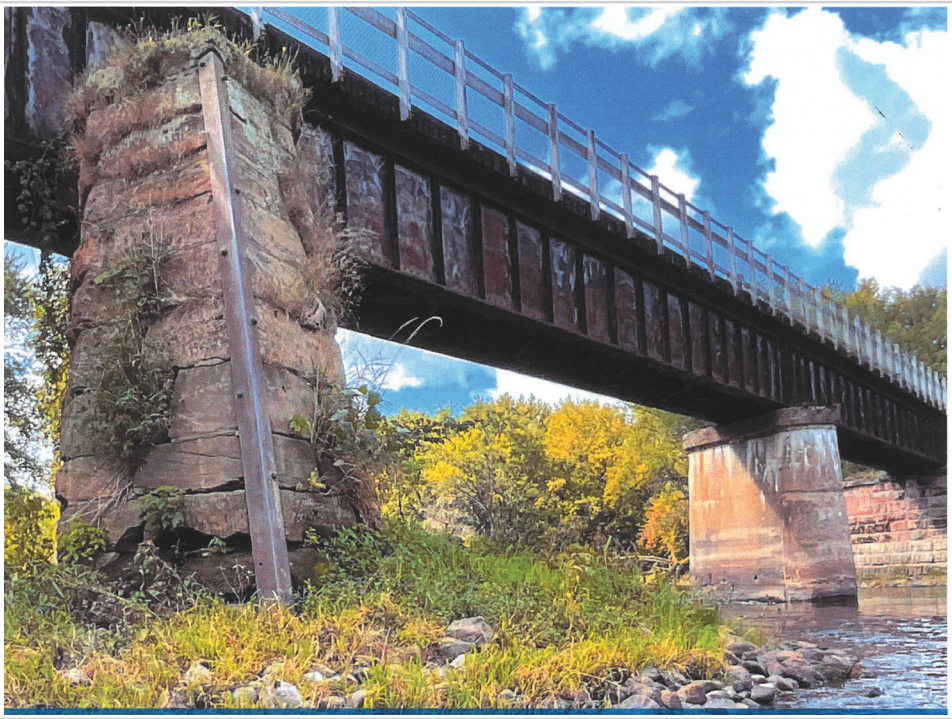
Project Description: The Fred Thwaites Pedestrian Bridge has been in place for decades with little structural maintenance during that time. A 2023 inspection of the bridge by Fishbeck Engineering identified multiple improvements necessary to maintain the structural integrity of the bridge. The two highest 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:** 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: $ 40,000.00

Funding Source for this project: Water Fund

City of Ionia Capital Improvement Project

Fiscal Year: 27-28 **Project Title:** 100 hp Raw Sewage Pump Replacements

Department: Ionia Regional Utilities Authority

Project Description: Replace (2) 100 hp Raw Sewage Pumps

These are the high flow (flood condition) pumps, one from 2012, and one original to the 1991 plant construction.

They have exceeded 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: $ 400,000.00

Funding Source for this project: IRUA Fund

City of Ionia Capital Improvement Project

Fiscal Year: 27-28 **Project Title:** 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, customer expectations and are out of warranty.

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: $ 150,000.00

Funding Source for this project: Fundraising/Grants/Donations $25,000
Operating Fund $125,000

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: $ 3,150,000.00

Funding Source for this project: Water Fund - $ 1,575,000
Sewer Fund - $ 1,575,000
Possible grant that would reduce some expense to the utility funds. If grant funds are not awarded the project will be funded by SRF or USDA Rural Development loan and be repaid out of the respective utility funds.

City of Ionia Capital Improvement Project

Fiscal Year: 27-28 **Project Title:** Street Projects 27-28

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: $ 557,000.00

Funding Source for this project: Local Street Fund - $557,000

City of Ionia Capital Improvement Project

Fiscal Year: 27-28 **Project Title:** Parking Wayfinding

Department: DDA

Project Description: Branded and labeled Municipal lot markers for downtown lots

Project Impact/Benefit: Clear wayfinding signage for business and patrons that correlate to the parking map already in existence.

Operating Fund Impact: $40,000

Estimated Cost: $ 40,000.00

Funding Source for this project: TIF capture, General fund

City of Ionia Capital Improvement Project

Fiscal Year: 27-28 **Project Title:** Garage - interior walls upgrade

Department: Dial-A-Ride

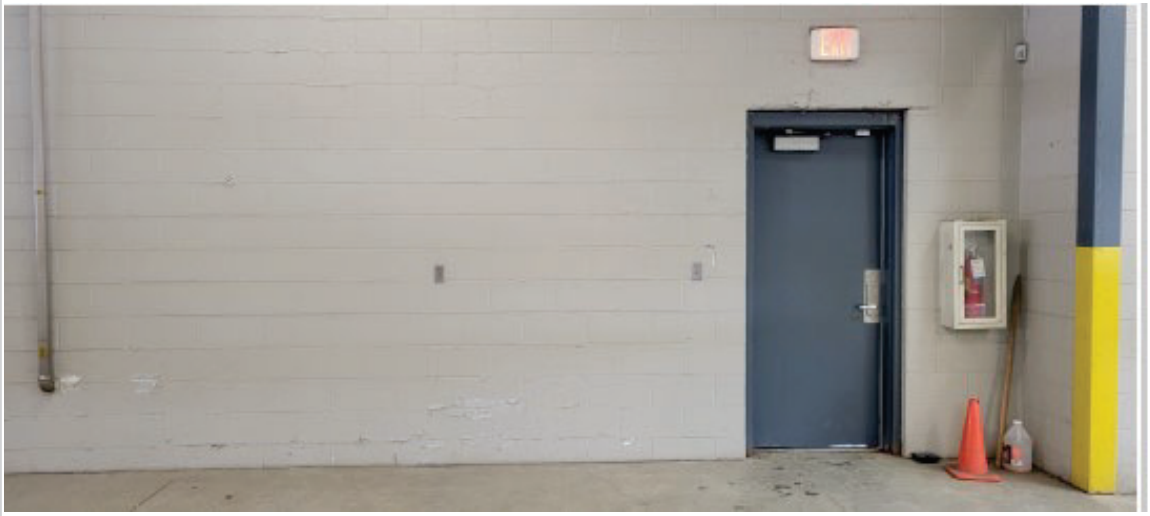
Project Description: Seal and repaint the garage walls.
Approximately 1,884 sq ft of wall space.

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	Parking Lot	414,000
Public Safety	Patrol Vehicle Replacements	69,000
Public Safety	Structural Firefighting Turnout Gear Replacement	17,500
Public Safety	Administrative Vehicle	35,000
Parks & Recreation	Balice Park Improvements	400,000
DPU - Water	Clean/Rehabilitate Wells	160,000
DPU - Water	Replace Larger Water Meters	45,000
IRUA	South Ionia Lift Station Pump Replacement	375,000
IRUA	Clarifer Walkway Surface Replacement	50,000
IRUA	Pickup Truck Replacement	60,000
Theatre	House One Improvements	125,000
Street Improvements	Adams Street Reconstruction 0.691 Miles	3,995,000
Street Improvements	Apple Tree Drive Resurfacing	1,550,000
Street Improvements	Oakwood Ct. (Ridgewood Dr. to End) 0.061 Miles	81,500
Street Improvements	Oakwood Dr. (Ridgewood Dr. to End) 0.048 Miles	64,000
Street Improvements	Ridgewood Ct. (Ridgewood Dr. to End) 0.103 Miles	137,000
Street Improvements	Ridgewood Dr. (Fargo St. to End) 0.280 Miles	372,500
Street Improvements	Cleveland Street (East Main St. to Bridge) 0.533	681,500
DDA	Downtown Holiday decoration replacement	35,000
Dial-A-Ride	Vehicle Replacement	172,500
Dial-A-Ride	Vehicle Repalcement - I-Go 1&2	151,500
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	**$ 9,080,000**
	Fiscal Year 2028-2029 Projects by Funding Source	
	General Fund	$ 173,500
	Major Street	296,500
	Local Street	655,000
	Park and Recreation Fund	200,000
	LDFA Fund	1,550,000
	Water Fund	2,202,500
	Sewer Fund	1,997,500
	IRUA Fund	485,000
	DDA Fund	35,000
	Central Garage Fund	414,000
	Theatre Fund	75,000
	Grants	971,000
	Donations/Fundraising	25,000
	Grand Total	**$ 9,080,000**
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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 eves 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:** Building and Grounds Parking Lot

Department: Central Garage

Project Description: Repave Parking lot at the DPW due to excessive cracking caused by age

69,000sq ft x $6.00 = $414,000

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

Operating Fund Impact: Reduced patching and asphalt sealing expense

Estimated Cost: $ 414,000.00

Funding Source for this project: Central Garage Fund

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 x 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:** Balice Park Improvements

Department: Recreation

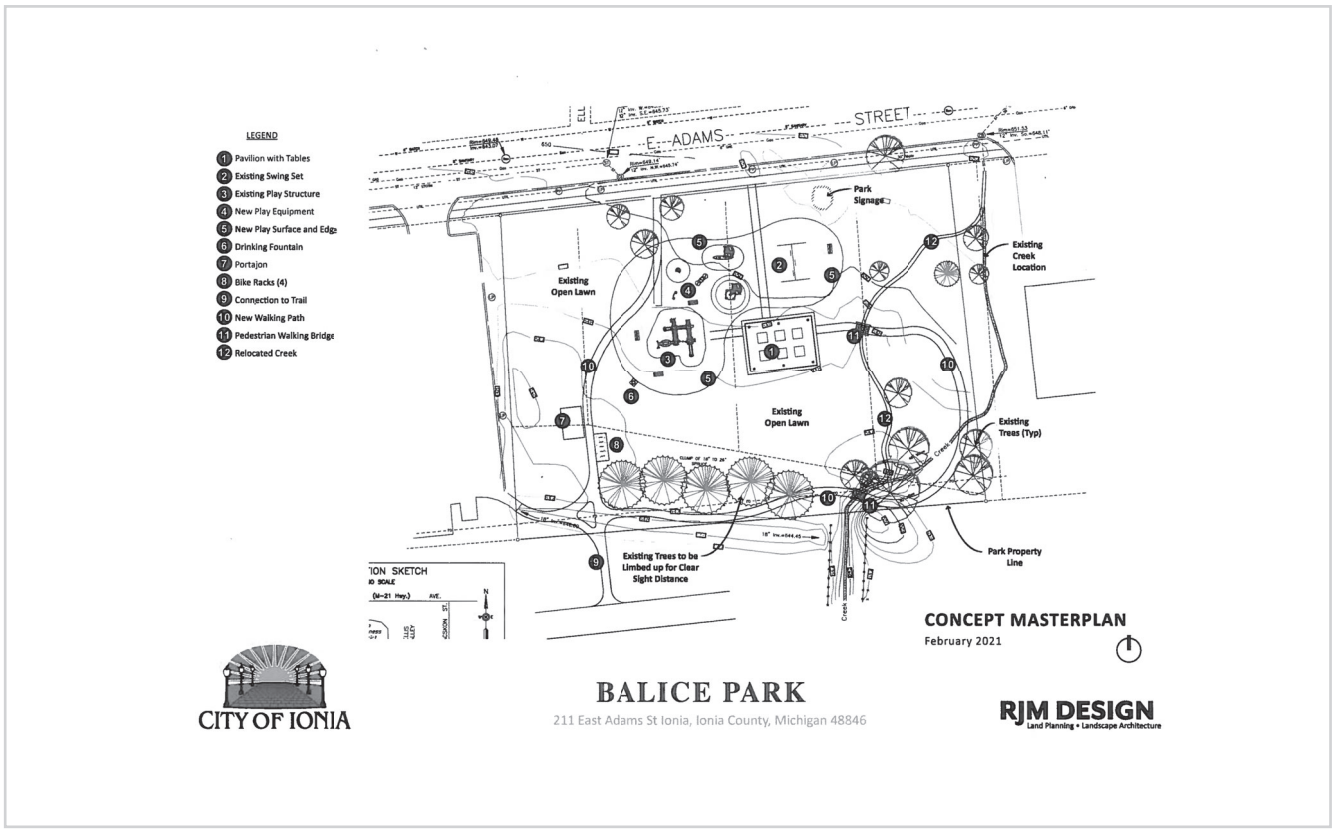
Project Description: Improvements to Balice Park, including a picnic pavilion with tables, installing edging and safety surfacing around the exsisiting playground equipment, adding new play equipment, creating connection to Fred Meijer Trail, adding drinking fountain, bike racks, relocating creek with 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: 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 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: $ 45,000.00

Funding Source for this project: Water Fund

City of Ionia Capital Improvement Project

Fiscal Year: 28-29 **Project Title:** Clarifer Walkway Surface Replacement

Department: Ionia Regional Utilities Authority

Project Description: Replace Clarifier Walkway Surfaces

The Clarifier Walkway Surfaces have began to fail and have became 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: 28-29 **Project Title:** South Ionia Lift Station Pump Replacements

Department: Ionia Regional Utilities Authority

Project Description: Replace (3) 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: $ 375,000.00

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:** House 1 Improvements

Department: Theatre

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

Project Impact/Benefit: Reduced maintenance and repair. Will increase live show options

Operating Fund Impact: Increase rentals

Estimated Cost: $ 125,000.00

Funding Source for this project: Fundraising/Grant/Donations $50,000
Operating Fund $75,000

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 0.691miles.

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: $ 3,995,000.00

Funding Source for this project: Water Fund - $ 1,997,500
Sewer Fund - $ 1,997,500
Possible grant that would reduce some expense to the utility funds. If grant funds are not awarded the project will be funded by SRF or USDA Rural Development loan and be repaid out of the respective utility funds.

City of Ionia Capital Improvement Project

Fiscal Year: 28-29 **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: 28-29 **Project Title:** Street Projects 28-29

Department: Public Works

Project Description:

Street mill and fill for the following streets:
Major Street Fund
- Cleveland St. (East Main St. to Bridge) .533 Miles
Local Street Fund
- 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: $ 1,336,500.00

Funding Source for this project:

Major Street Fund - $296,500
Local Street Fund - $655,000
State Grant - $385,000 (Cleveland St. - MDOT Small Urban Program)

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 help celebrate the shopping season and create a festive, inviting sense of place for the community.

Operating Fund Impact: $35,000

Estimated Cost: $ 35,000.00

Funding Source for this project: General Fund, TIF capture

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 its 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: $ 172,500.00

Funding Source for this project: $138,000 Federal Capital Grant
$34,500 State Capital Grant

City of Ionia Capital Improvement Project

Fiscal Year: 28-29 **Project Title:** Vehicle Replacement - I-Go 1 & 2

Department: Dial-A-Ride

Project Description: Routine replacement of buses I-Go 1 & 2 that have met their useful life. The vehicles are on a 4 year 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: $ 151,500.00

Funding Source for this project: $121,200 Federal Capital Grant
$30,300 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

	Fiscal Year 2029-2030 Projects by Department	
Department	Project Title	Cost
City Hall	Electrical/Lighting Upgrades	$ 85,000
Central Garage	2011 Ford F-550 - W1	100,000
Central Garage	1998 Lincoln Ranger Generator/Welder - ST37	12,000
Public Safety	Patrol Vehicle Replacements	70,000
Public Safety	Structural Firefighting Turnout Gear Replacement	15,000
Parks & Recreation	Steele Street Park - Phase 2	800,000
DPU - Water	Clean/Rehabilitate Wells	170,000
DPU - Water	Replace Larger Water Meters	45,000
DPU - Water	Replace Standby Generator at Wells 12A/13A	150,000
IRUA	Pickup Truck Replacement	60,000
IRUA	Grit Blower Replacement	150,000
IRUA	Skidsteer Replacement	75,000
Theatre	Marquee Update	20,000
Street Improvements	Jefferson Street Reconstruction 0.499 Miles	3,000,000
Street Improvements	Foxtail and Timber Ridge 0.215 Miles	297,500
Street Improvements	Harrison St (East of Cleveland) 0.099 Miles	137,000
DDA	Adams Street Parking Lot Resurfacing and Plaza	750,000
Dial-A-Ride	Tablets for Scheduling/Dispatch Software	5,000
Dial-A-Ride	Vehicle Replacement	172,500
Dial-A-Ride	Update Entry Keypads	13,000
Information Technology	Patrol Vehicle Laptops/Tablets	5,000
Information Technology	Office Computer Replacement - Theatre	1,500
Information Technology	Field Laptop for GIS	4,500
Information Technology	Office Computer Replacement - DDA	1,500
Information Technology	Switches for Network	12,500
	Grand Total	**$ 6,152,000**

	Fiscal Year 2029-2030 Projects by Funding Source	
	General Fund	$ 195,000
	Local Street	434,500
	Park and Recreation Fund	400,000
	Water Fund	1,865,000
	Sewer Fund	1,500,000
	IRUA Fund	285,000
	DDA Fund	750,000
	Central Garage Fund	112,000
	Theatre Fund	15,000
	Grants	590,500
	Donations/Fundraising	5,000
	Grand Total	**$ 6,152,000**

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:** 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 at time of replacement.
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 Fund

City of Ionia Capital Improvement Project

Fiscal Year: 29-30 **Project Title:** 2011 Ford F-550 - W1

Department: Central Garage

Project Description: Replace the water truck that carries needed supplies and tools to the job site to work on infrastructure. Water truck would be approximately 16 years old at time of replacement. Approximate Mileage: 73,000

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: $ 100,000.00

Funding Source for this project: Central Garage Fund

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 x 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:** 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

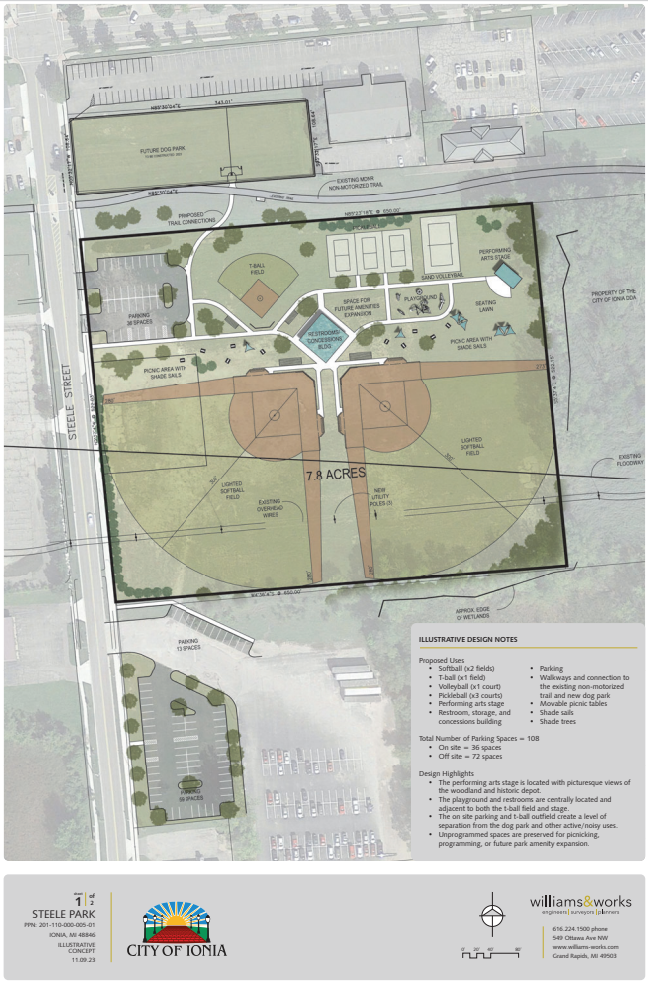
Project Impact/Benefit: Steele Street Park will provide recreational facilities currently unavailable with in the City of Ionia, consistent with the city's park and recreation plan.

Operating Fund Impact:

Total - $49,700
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: $ 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: 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: $ 150,000.00

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: $ 45,000.00

Funding Source for this project: Water Fund

City of Ionia Capital Improvement Project

Fiscal Year: 29-30 **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: $ 150,000.00

Funding Source for this project: IRUA Fund
Potential rebate due to energy efficiency

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 availibility.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:** Marquee Updates

Department: Theatre

Project Description: Bulbs and neon were replaced in 2025, basic upkeep and maintenance will be required.

Project Impact/Benefit: Maintain a downtown anchor point, recognizable from M66.

Operating Fund Impact: Negligible

Estimated Cost: $ 20,000.00

Funding Source for this project: Theatre - $15,000
Grants/Donations - $5,000

City of Ionia Capital Improvement Project

Fiscal Year: 29-30 **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: $ 3,000,000.00

Funding Source for this project: Water Fund - $ 1,500,000
Sewer Fund - $ 1,500,000
Possible grant that would reduce some expense to the utility funds. If grant funds are not awarded the project will be funded by SRF or USDA Rural Development loan and be repaid out of the respective utility funds.

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

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: $ 434,500.00

Funding Source for this project: Local Street Fund - $434,500

City of Ionia Capital Improvement Project

Fiscal Year: 29-30 **Project Title:** N. Adams Street Parking Lot Update and Resurfacing (Steele)

Department: DDA

Project Description: Parking lot resurfacing is routine maintenance intended to prevent further deterioration of the surface. The project will also activate the Community Gathering Zone by removing the Farmers Market Pavilion and creating a pocket plaza with seating and a warming area, connecting Steele and Main Corridors.

Project Impact/Benefit: Re-surfacing will prevent asphalt from further deterioration and provide a solid smooth surface for vehicle and foot traffic, while creating connector for the Steele Street Corridor and Downtown

Operating Fund Impact: General Fund

Estimated Cost: $ 750,000.00

Funding Source for this project: General fund, TIF capture, Grants, and possible Sewer fund as a sewer main may need to be replaced.

City of Ionia Capital Improvement Project

Fiscal Year: 29-30 **Project Title:** Tablets for Scheduling/Dispatch Software

Department: Dial-A-Ride

Project Description: Routine replacement of the tablets used by drivers for scheduling/dispatch software that have met their useful life. Technology is on a 5 year replacement cycle.

16 tablets x $312.50/tablet = $5,000

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.

Estimated Cost: $ 5,000.00

Funding Source for this project: $4,000Federal Capital Grant
$1,000 State Capital Grant

City of Ionia Capital Improvement Project

Fiscal Year: 29-30 **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: 29-30 **Project Title:** Vehicle Replacement - DART 16

Department: Dial-A-Ride

Project Description: Routine replacement of bus DART 16 that has met its useful life. 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: $ 172,500.00

Funding Source for this project: $138,000 Federal Capital Grant
$34,500 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	2007 Sterling Acterra Hy-Ranger- ST59	$ 400,000
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	170,000
DPU - Water	Rehabilitation of Interior of Cyrus Storage Tank	60,000
DPU - Water	Replace Larger Water Meters	45,000
IRUA	Pickup Truck Replacement	60,000
IRUA	WWTP Standby Generator Replacement	450,000
Theatre	Theatre Restrooms Upgrades	75,000
Street Improvements	Rice St. (Lincoln Ave. to Yeomans St.) 0.248 Miles	330,000
Street Improvements	Yeomans St (W. Main St to City Limit) 0.301 Miles	401,000
Street Improvements	W. Main Street 0.290 Miles	2,000,000
Street Improvements	Skyview Dr. (M-21 to Skyview Trail) 0.270 Miles	388,271
Street Improvements	Melody Lane 0.071 Miles	102,500
Street Improvements	Southview Drive 0.101 Miles	145,500
Street Improvements	Highland Drive 0.101 Miles	145,500
DDA	South Adams Street parking lot	150,000
Dial-A-Ride	Dispatch Software Upgrade	150,000
Dial-A-Ride	Garage Door Replacement	60,000
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	**$ 6,253,111**

	Fiscal Year 2030-2031 Projects by Funding Source	
	General Fund	$ 152,250
	Major Street	731,000
	Local Street	781,771
	Park and Recreation Fund	568,090
	Water Fund	1,275,000
	Sewer Fund	1,000,000
	IRUA Fund	510,000
	DDA Fund	150,000
	Central Garage Fund	400,000
	Theatre Fund	75,000
	Grants	610,000
	Grand Total	**$ 6,253,111**

City of Ionia Capital Improvement Project

Fiscal Year: 30-31 **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 at time of replacement. 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 Fund

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 x 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

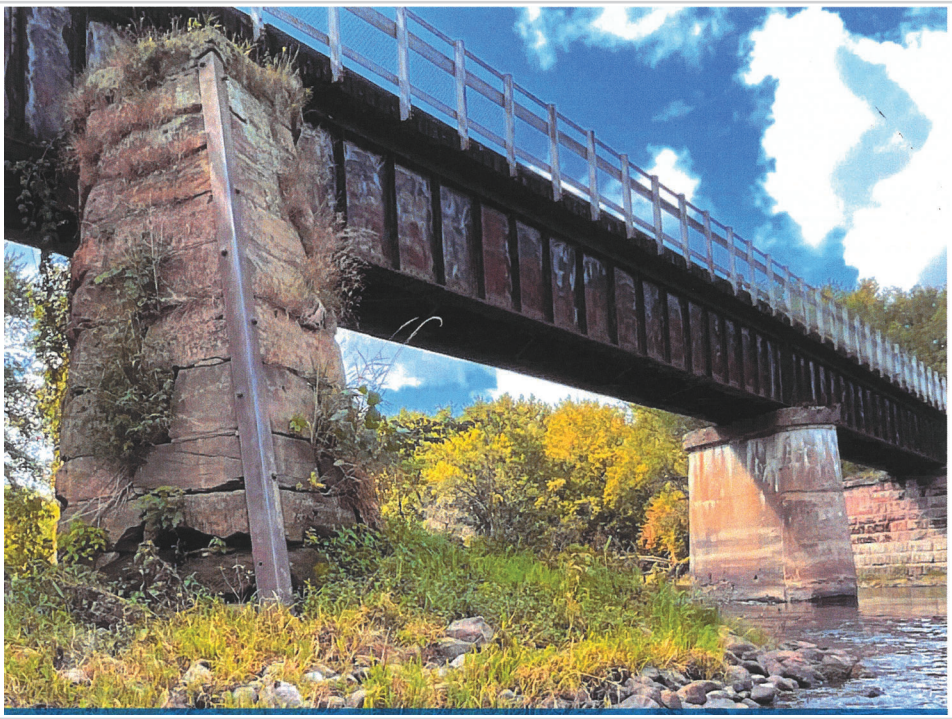
Project Description: The Fred Thwaites Pedestrian Bridge has been in place for decades with little structural maintenance during that time. A 2023 inspection of the bridge by Fishbeck Engineering identified multiple improvements necessary to maintain the structural integrity of the bridge. Phase II improvements 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 ingtegrity 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: $ 45,000.00

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: $ 170,000.00

Funding Source for this project: Water 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: $ 450,000.00

Funding Source for this project: IRUA Fund

City of Ionia Capital Improvement Project

Fiscal Year: 30-31 **Project Title:** Theatre Restroom Update

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: Reduce maintenance expense

Estimated Cost: $ 75,000.00

Funding Source for this project: Theatre Fund

City of Ionia Capital Improvement Project

Fiscal Year: 30-31 **Project Title:** Street Projects 30-31

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
- Yeomans St. (W. Main St. to City Limits) .301 Miles

Local Street Fund
- Skyview Dr. (M-21 to Skyview Trail) .270 Miles
- Melody Lane .071 Miles
- Southview Drive .101 Miles
- Highland Drive .101 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: $ 1,512,771.00

Funding Source for this project:

Major Street Fund - $731,000
Local Street Fund - $781,771
Potential MDOT TEDF - Category F Grant -$375,000 (Minimum match is 20%)

City of Ionia Capital Improvement Project

Fiscal Year: 30-31 **Project Title:** W. Main Street

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 W. Main Street from Dexter Street (M-66) to Yeomans Street. The current infrastructure is reaching the end of its useful life. Total project distance is 0.290 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 and decrease wear and tear on City plow trucks and other maintenance vehicles.

Estimated Cost: $ 2,000,000.00

Funding Source for this project: Water Fund - $1,000,000
Sewer Fund - $1,000,000

City of Ionia Capital Improvement Project

Fiscal Year: 30-31 **Project Title:** S. Adams Lot resurfacing - end of Depot

Department: DDA

Project Description: Parking lot re-surfacing is routine maintenance to prevent surface from further deterioration.

Project Impact/Benefit: Re-surfacing will prevent asphalt from further deterioration and provide a solid smooth surface for vehicle and foot traffic.

Operating Fund Impact: $150,000

Estimated Cost: $ 150,000.00

Funding Source for this project: General Fund / DDA TIF

City of Ionia Capital Improvement Project

Fiscal Year: 30-31 **Project Title:** Dispatch Software Upgrade

Department: Dial-A-Ride

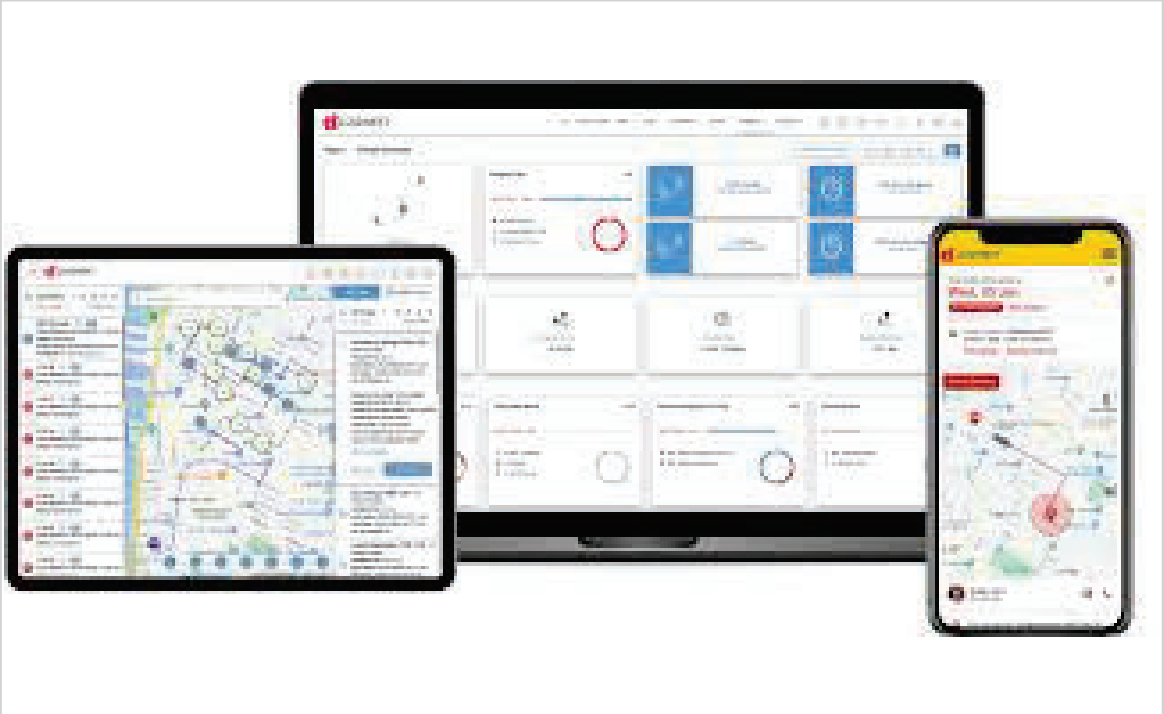
Project Description: Replace and upgrade dispatch software that has met its useful life. Technology for scheduling and dispatch software is rapidly changing. To increase efficiency and capacity, software is replaced every 5 years.

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: 30-31 **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: $ 60,000.00

Funding Source for this project: $48,000 Federal Capital Grant
$12,000 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

	Fiscal Year 2031-2032 Projects by Department	
Department	Project Title	Cost
Central Garage	2015 Front End Loader Cat 924K - ST12	$ 225,000
Public Safety	Patrol Vehicle Replacements	71,000
Public Safety	Structural Firefighting Turnout Gear Replacement	11,250
Parks & Recreation	McCann Park Imporvements	400,000
Parks & Recreation	Skate Park Improvements	500,000
DPU - Water	Clean/Rehabilitate Wells	170,000
DPU - Water	Replace Wellhouse Camera System	30,000
DPU - Water	Ionia Well Field Exploration	300,000
DPU - Water	Replace Larger Water Meters	50,000
IRUA	Repaint Exterior of Oxidation Towers	400,000
IRUA	WWTP Building Window Replacement	80,000
Theatre	Dressing room area wall and roof repairs	80,000
Street Improvements	Mill Street 0.210 Miles	314,500
Street Improvements	Lafayette Street 0.450 Miles	673,000
DDA	Gateway Park development	2,000,000
Dial-A-Ride	Replace Carpet	50,000
Dial-A-Ride	Roof Repairs	250,000
Information Technology	Patrol Vehicle Laptops/Tablets	4,000
Information Technology	Office Computer Replacement - Theatre	1,500
Information Technology	Office Computer Replacement - DPU	4,500
Information Technology	Public Safety Network Server	15,000
	Grand Total	**$ 5,629,750**
	Fiscal Year 2031-2032 Projects by Funding Source	
	General Fund	$ 107,250
	Major Street	314,500
	Local Street	673,000
	Park and Recreation Fund	450,000
	Water Fund	550,000
	IRUA Fund	480,000
	DDA Fund	2,000,000
	Central Garage Fund	225,000
	Theatre Fund	70,000
	Grants	725,000
	Donations/Fundraising	35,000
	Grand Total	**$ 5,629,750**

City of Ionia Capital Improvement Project

Fiscal Year: 31-32 **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 loader would be approximately 15 years old at time of replacement.
Approximate Hours: 3500

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

Operating Fund Impact: New equipment typically reduces operating maintnenance expensies by $1000 per year. Selling of old equipment will offset the expenditure in the Central Garage Fund.

Estimated Cost: $ 225,000.00

Funding Source for this project: Central Garage Fund

City of Ionia Capital Improvement Project

Fiscal Year: 31-32 **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: 31-32 **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 x 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: 31-32 **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: 31-32 **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: 31-32 **Project Title:** Future Ionia Well Field Exploration

Department: Department of Public Utilities

Project Description: Proposing to do well field exploration 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: $ 300,000.00

Funding Source for this project: Water Fund - $300,000
The City is looking at the possibility of the State Revolving Fund Grant/Loan program and/or the USDA Rural Development program.

City of Ionia Capital Improvement Project

Fiscal Year: 31-32 **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: $ 50,000.00

Funding Source for this project: Water Fund

City of Ionia Capital Improvement Project

Fiscal Year: 31-32 **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: 31-32 **Project Title:** Replace Wellhouse Camera System

Department: Department of Public Utilities

Project Description: Replacement of 7 wellfield cameras throughout the wellhouses and meter building. The cameras would use a cloud based system, and be integrated with our SCADA system for increased security and functionality, along with easier operator use.

Project Impact/Benefit: Increased wellfield and wellhouse security. Cameras would work with our SCADA system to maximize use and security measures.

Operating Fund Impact: Reduced likelihood of camera failure and upgraded visual technology.

Estimated Cost: $ 30,000.00

Funding Source for this project: Water Fund

City of Ionia Capital Improvement Project

Fiscal Year: 31-32 **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: $ 400,000.00

Funding Source for this project: IRUA Fund

City of Ionia Capital Improvement Project

Fiscal Year: 31-32 **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: $ 80,000.00

Funding Source for this project: IRUA

City of Ionia Capital Improvement Project

Fiscal Year: 31-32 **Project Title:** Dressing Room Area Wall and Roof Repairs

Department: Theatre

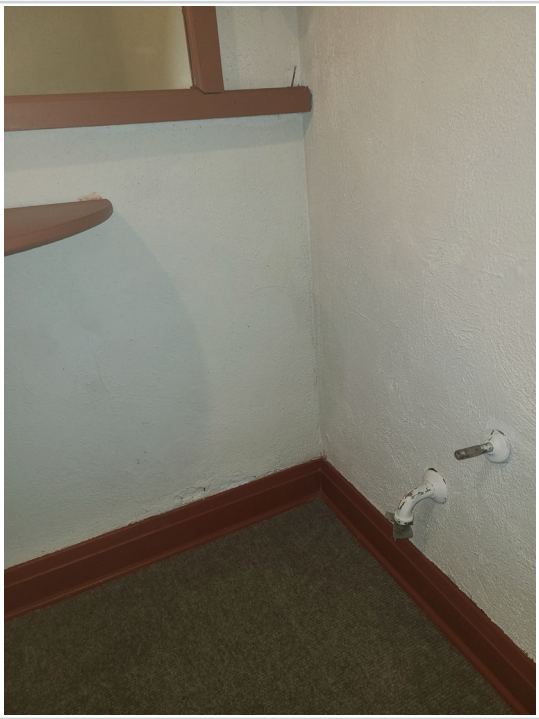
Project Description: Repair outside dressing room wall to stop water penetration. Replace roof over dressing rooms. Repair plaster in rooms and paint. Upgrade electrical outlets in all dressing rooms.

Project Impact/Benefit: Repair to ensure long-term integrity/sustainability of building.

Operating Fund Impact: Negligible

Estimated Cost: $ 80,000.00

Funding Source for this project: Theatre - $70,000
Grants/Donations - $10,000



City of Ionia Capital Improvement Project

Fiscal Year: 31-32 **Project Title:** Street Projects 31-32

Department: Public Works

Project Description:

Street mill and fill for the following streets:
Major Street Fund
- Mill St. .210 Miles
Local Street Fund
- Lafayette St. .450 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: $ 987,500.00

Funding Source for this project:

Major Street Fund - $314,500
Local Street Fund - $673,000

City of Ionia Capital Improvement Project

Fiscal Year: 31-32 **Project Title:** Gateway Park Development

Department: DDA

Project Description: Development and enhancement of Gateway Park, including site improvements, amenities, and placemaking elements to improve downtown entry and public space functionality. This project may include the acquisition and demolition of an adjacent building to allow for a larger park space.

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 and General

Estimated Cost: $ 2,000,000.00

Funding Source for this project: General Fund, MEDC Grant funding, DDA TIF

City of Ionia Capital Improvement Project

Fiscal Year: 31-32 **Project Title:** Replace Carpet

Department: Dial-A-Ride

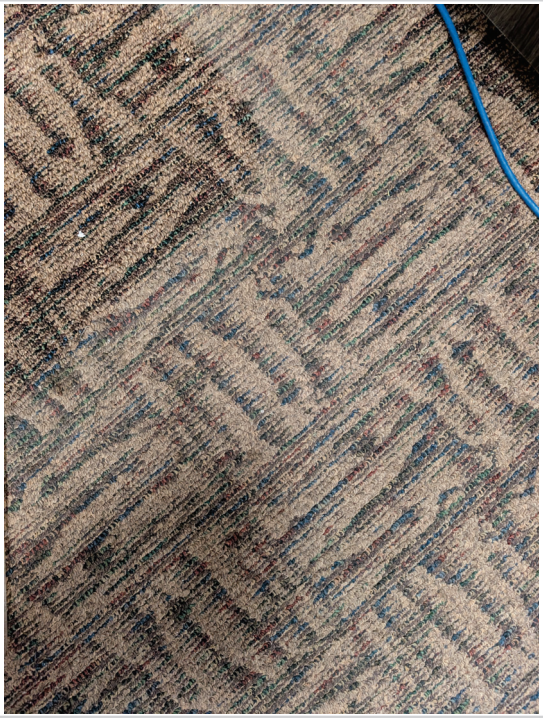
Project Description: Replace the carpet in the Director's Office, Mobility Manager's Office, Conference Room, and Lobby. Approximately 700 sq ft of space.

Project Impact/Benefit: Replace the carpet that is beginning to wear in the office part of the building. Regular replacement and upkeep helps maintain the quality and professionalism of the building.

Operating Fund Impact: Negligible.

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: 31-32 **Project Title:** Roof Repairs

Department: Dial-A-Ride

Project Description: Repair the flat roof mainly over the housing area. Approximately 2,000 sq ft of roof area.

Project Impact/Benefit: Repair the flat roof and reseal over the housing/maintenance areas. There is one spot in the seam of the old construction and new addition that leaks some.

Operating Fund Impact: Negligible.

Estimated Cost: $ 250,000.00

Funding Source for this project: $200,000 Federal Capital Grant
$50,000 State Capital Grant

City of Ionia Capital Improvement Project

Fiscal Year: 31-32 **Project Title:** Information Technology Replacements 31-32

Department: Information Technology

Project Description:
-Patrol Vehicle Laptops/Tablets (1)
-Office Computer Replacement (2)
*DPU (1) *Theatre (1)
-Field Laptop for GIS (1)
-Video Server for Public Safety (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: $ 25,000.00

Funding Source for this project: General Fund $19,000
DPU $4,500
Theatre $1,500

City Of Ionia
FY 27-32 CAPITAL IMPROVEMENT PLAN

		Funding Source	Project Title	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
City Hall		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		**80,000**	**85,000**	**40,000**	**85,000**	-	-
Clerk		General Fund	Election Equipment	59,000					
		Subtotals		**59,000**	-	-	-	-	-
DPW		Central Garage	Garage and Service Doors	120,000					
		Central Garage	Roof Replacement	60,000					
		Central Garage	2007 Sterling Acterra Hy-Ranger- ST59					400,000	
		Central Garage	1998 Lincoln Ranger Generator/Welder - ST37				12,000		
		Central Garage	Parking Lot			414,000			
		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
		Subtotals		**180,000**	**625,000**	**414,000**	**112,000**	**400,000**	**225,000**
Public Safety		General Fund	Patrol Vehicle Replacements	66,000	135,000	69,000	70,000	71,000	71,000
		General Fund	Structural Firefighting Turnout Gear Replacement	14,000	7,000	17,500	15,000	11,250	11,250
		General Fund	Law Enforcement Drone						
		General Fund	Taser Replacement						
		General Fund	Glock Sidearm Replacement	28,000					
		General Fund	Replace Self Contained Breathing Apparatus (SCBA)		351,000				
		General Fund	Administrative Vehicle			35,000			
		Subtotals		**108,000**	**493,000**	**121,500**	**85,000**	**82,250**	**82,250**

		Funding Source	Project Title	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
PARKS & REC.		Parks & Recreation	Steele Street Park - Phase 1						
		Parks & Recreation	Steele Street Park - Phase 2				800,000		
		Parks & Recreation	Flooring in Tumbling Center	20,000					
		Parks & Recreation	McConnell Park Improvements	900,000					
		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	Skate Park Improvements						500,000
		Subtotals		**920,000**	**618,340**	**400,000**	**800,000**	**968,090**	**900,000**
Theatre		Theatre	Movie projection equipment replacement		150,000				
		Theatre	Main Roof Replacement	150,000					
		Theatre	Dressing room area wall and roof repairs						80,000
		Theatre	Marquee Updates				20,000		
		Theatre	House One Improvements			125,000			
		Theatre	Theatre Restrooms Upgrades					75,000	
		Subtotals		**150,000**	**150,000**	**125,000**	**20,000**	**75,000**	**80,000**
DDA		General Fund	South Adams Street parking lot					150,000	
		General Fund	Trail Wayfinding Signs	15,000					
		General Fund	Parking Wayfinding		40,000				
		General Fund	Adams Street Parking Lot Resurfacing and Plaza				750,000		
		General Fund	Downtown Holiday decoration replacement			35,000			
		GF/Grants	Gateway Park development						2,000,000
		Subtotals		**15,000**	**40,000**	**35,000**	**750,000**	**150,000**	**2,000,000**

		Funding Source		Project Title	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
DEPARTMENT OF PUBLIC UTILITIES	WATER PRODUCTION & DISTRIBUTION	Water Fund		Clean/Rehabilitate Wells	150,000	150,000	160,000	170,000	170,000	170,000
		Water Fund		Repaint Lincoln Elevated Tank Exterior						
		Water Fund		Rehabilitation of Interior of Cyrus Storage Tank					60,000	
		Water Fund		Replace Wellhouse Camera System						30,000
		Water Fund		Water Main South Dexter	1,200,000					
		Water Fund		Replace 1982 Harter St. Controlling Pit	35,000					
		Water Fund		Lead Service Line Replacement	3,000,000					
		Water Fund		Ionia Well Field Exploration						300,000
		Water Fund		Replace 1980 Kimball Alley Controlling Pit	35,000					
		Water Fund		Repaint Exterior of 1 Million Gallon Tank		200,000				
		Water Fund		Replace Larger Water Meters	40,000	40,000	45,000	45,000	45,000	50,000
		Water Fund		Replace Standby Generator at Wells 12A/13A				150,000		
		Subtotals			**4,460,000**	**390,000**	**205,000**	**365,000**	**275,000**	**550,000**
		IRUA		Lawn Mower Replacement	15,000					
		IRUA		Clarifier Walkway Surface Replacement			50,000			
		IRUA		100 hp Raw Sewage Pump Replacement		400,000				
		IRUA		Digester Recirculation Pumps (3x) Replacement						
		IRUA		South Ionia Lift Station Pump Replacement			375,000			
		IRUA		Service Van Replacement	55,000					
		IRUA		Bar Screen Replacement	350,000					
		IRUA		Boiler Replacement						
		IRUA		Pickup Truck Replacement			60,000	60,000	60,000	
		IRUA		Grit Blower Replacement				150,000		
		IRUA		Repaint Exterior of Oxidation Towers						400,000
		IRUA		Skidsteer Replacement				75,000		
		IRUA		WWTP Standby Generator Replacement					450,000	
		IRUA		WWTP Building Window Replacement						80,000
		Subtotals			**420,000**	**400,000**	**485,000**	**285,000**	**510,000**	**480,000**

		Funding Source	Project Title	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
STREET IMPROVEMENTS		Water/Sewer Funds	M-66 Riverside Infrastructure Replacement	225,000					
		General Fund	Deerfield/Riverside Redevelopment - Infrastructure Construction	6,296,000					
		LDFA	Apple Tree Drive Resurfacing			1,550,000			
		Water/Sewer Funds	Jefferson Street Reconstruction 0.499 Miles				3,000,000		
		Water/Sewer Funds	Jackson Street Reconstruction 0.560 Miles		3,150,000				
		Major Street	Rice St. (Lincoln Ave. to Yeomans St.) 0.248 Miles					330,000	
		Major Street	Yeomans St (W. Main St to City Limit) 0.301 Miles					401,000	
		Major Street	E. Washington St. (Jefferson St. to East City Limit) 0.508 Miles	624,500					
		Local Street	Oakwood Ct. (Ridgewood Dr. to End) 0.061 Miles			81,500			
		Local Street	Oakwood Dr. (Ridgewood Dr. to End) 0.048 Miles			64,000			
		Local Street	Ridgewood Ct. (Ridgewood Dr. to End) 0.103 Miles			137,000			
		Local Street	Ridgewood Dr. (Fargo St. to End) 0.280 Miles			372,500			
		Major Street	Mill Street 0.210 Miles						314,500
		Water/Sewer Funds	W. Main Street 0.290 Miles					2,000,000	
		Water/Sewer Funds	Adams Street Reconstruction 0.691 Miles			3,995,000			
		Local Street	Skyview Dr. (M-21 to Skyview Trail) 0.270 Miles					388,271	
		Local Street	Melody Lane 0.071 Miles					102,500	
		Local Street	Southview Drive 0.101 Miles					145,500	
		Local Street	Highland Drive 0.101 Miles					145,500	
		Local Street	Lafayette Street 0.450 Miles						673,000
		Local Street	Depot, Hudson, Kidd & Steele (Washington to Adams) 0.435 Miles		557,000				
		Major Street	Cleveland Street (East Main St. to Bridge) 0.533			681,500			
		Local Street	Foxtail and Timber Ridge 0.215 Miles				297,500		
		Local Street	Harrison St (East of Cleveland) 0.099 Miles				137,000		
		Local Street	Morse Street (Lincoln Avenue to Washington St) 0.177	217,500					
		Local Street	Pearl Street (Lincoln Avenue to Lafayette Street) 0.121	149,000					
		Subtotals		**7,512,000**	**3,707,000**	**6,881,500**	**3,434,500**	**3,512,771**	**987,500**

		Funding Source		Project Title	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
Dial-A-Ride		Fed/State Grants		Vehicle Replacement	862,500		172,500	172,500		
		Fed/State Grants		Dispatch Software Upgrade					150,000	
		Fed/State Grants		Additional Garage Unit	500,000					
		Fed/State Grants		Vehicle Expansion - I-Go	77,000					
		Fed/State Grants		Vehicle Replacement - I-Go 1&2			151,500			
		Fed/State Grants		Update Exterior Lighting	5,000					
		Fed/State Grants		Bus Shelter	15,000					
		Fed/State Grants		Parking Lot Repave	50,000					
		Fed/State Grants		Vault Equipment	16,500					
		Fed/State Grants		Office Equipment/Technology Upgrade						
		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						
		Fed/State Grants		Network Printer Replacement			7,000			
		Fed/State Grants		Tablets for Scheduling/Dispatch Software				5,000		
		Fed/State Grants		Replace Carpet						50,000
		Fed/State Grants		Roof Repairs						250,000
		Fed/State Grants		Update Communication Tower Equipment						
		Fed/State Grants		Garage Door Replacement					60,000	
		Fed/State Grants		Update Entry Keypads				13,000		
		Subtotals			**1,533,000**	**110,000**	**361,000**	**190,500**	**210,000**	**300,000**

		Funding Source		Project Title	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
Information Technology		General Fund		Patrol Vehicle Laptops/Tablets	4,500		5,000	5,000		4,000
		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						
		IRUA		Office Computer Replacement - DPU		5,000	1,500			4,500
		General Fund		Park Cameras						
		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	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					4,000	
		General Fund		City Tax Network Server					10,000	
		General Fund		Plotter - GIS						
		General Fund		Public Safety Network Server						15,000
		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			**20,000**	**42,000**	**12,000**	**25,000**	**70,000**	**25,000**
		Grand Total			**15,457,000**	**6,660,340**	**9,080,000**	**6,152,000**	**6,253,111**	**5,629,750**

City of Ionia

Fiscal Year 2026-2027 Budget

Position Allocation

POSITION ALLOCATION LIST
FY26-27 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
	PSO - Cadets	2.00
	Mechanic	1.00
	Administrative Assistant	1.00
	Code Enforcement Officer	0.60
	Rental Inspector Officer	0.60
	Paid On-Call Firefighters	0.25
	Crossing Guards	0.30
Department of Public Works	Director	1.00
	Mechanic	1.00
	Heavy Equipment Operator	6.00
	Truck Driver	1.00
Department of Public Utilities	Director	1.00
	Operators in Training	2.00
	Certified Operator	6.00
Parks and Recreation	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
	Mobility Manager	1.00
	I-Go	4.00
	Drivers	5.00
Downtown Development Authority	Director	0.50
Theatre	Director	0.50
	Theatre Staff	2.00
	Custodial	0.75

CITY OF IONIA

STAFF REPORT FOR COUNCIL AGENDA ITEM

Agenda Item: IV.1

TO: Mayor Milewski and Councilmembers

FROM: Precia Garland, City Manager

DATE: May 6, 2026

RE: Schedule Public Hearing - FY2026-2027 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 23. 2026 to meet this requirement. The notice summarizes the proposed FY2026-2027 Budget and Millage Rate, as detailed in Resolution 2026-xx.

Requested Action / Motion:

It is requested the Ionia City Council consider a motion to schedule a public hearing for 6:30 PM, Wednesday, June 3, 2026, at Ionia City Hall, for the purpose of receiving comments regarding the proposed FY2025-2026 City Budget.

Motion By: **Seconded By:**

Roll Call Vote:				
	Lee	___	Winters	___
	Cook	___	Patrick	___
	Millard	___	Waterman	___
	Starr	___	Cowling	___
		Milewski ___		

CITY OF IONIA

CITY COUNCIL
NOTICE OF PUBLIC HEARING

Fiscal Year 2026-2027 Budget and proposed Millage Rate

PLEASE TAKE NOTICE: That the City Council of the City of Ionia will conduct a Public Hearing at 6:30 PM, Wednesday, June 3, 2026 in the Council Chamber of City Hall for the purpose of receiving comments on the City's proposed Fiscal Year 2026-2027 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 2026-2027 are as follows:

	Revenues	**Expenditures**
General Fund		
Property Taxes	$ 750,000	
Income Taxes	$ 2,400,000	
State Revenues	$ 1,255,000	
Charges for Service	$ 980,000	
License and Permits	$ 170,000	
Interest	$ 125,000	
Miscellaneous	$ 429,000	
Council		$ 56,250
City Manager		$ 404,848
Elections		$ 20,000
Accounting		$ 425,420
Independent Audit		$ 7,500
Income Tax Administration		$ 128,481
Front Office		$ 202,147
Planning & Zoning		$ 66,500
Assessor		$ 63,500
City Legal Fees		$ 105,000
Board of Review		$ 1,500
Festivals & Events		$ 9,250
Data Processing Department		$ 167,000
Clerk		$ 143,900
Building – Grounds		$ 276,700
Other Offices		$ 77,000
Ambulance		$ 55,000
Public Safety		$ 3,475,004
Streetlights		$ 120,500
Oak Hill Cemetery		$ 31,500
Economic Development		$ 190,000
Contributions – Other Funds		$ 905,000
TOTAL	$ 6,109,000	$ 6,932,000

	Revenues	Expenditures
	Special Revenue Funds	
Major Street Fund	$ 1,658,333	$ 1,541,500
Local Street Fund	$ 867,099	$ 821,000
Solid Waste Fund	$ 688,488	$ 789,350
Recreation Fund	$ 524,978	$ 534,223
Drug Forfeiture Fund	$ 1,150	$ 2,500
Parks Facilities Improvement Fund	$ 866,977	$ 595,000
Public Safety Vehicle Replacement Fund	$ 187,000	$ -0-
Public Safety Donation Fund	$ 5,400	$ 5,000
Opioid Settlement Fund	$ 10,100	$ 10,000
	Capital Project Funds	
Sidewalk Program Fund	$ -0-	$ -0-
Environmental Response Fund	$ 21,574	$ 25,000
Capital Improvement Projects Fund	$ -0-	$ -0-
	Enterprise Funds	
Theatre	$ 402,000	$ 383,820
Dial-A-Ride Fund	$ 3,186,219	$ 3,185,736
Sewer Fund	$ 3,700,000	$ 3,449,406
Water Fund	$ 3,442,000	$ 4,632,702
	Internal Service Fund	
Central Garage Fund	$ 527,500	$ 595,800
	Permanent Fund	
Cemetery Trust Fund	$ -0-	$ -0-
	Component Units	
Downtown Development Authority Fund	$ 306,500	$ 304,204
LDFA	$ 11,200	$ -0-
Brownfield	$ 1,500	$ 10,000
	Joint Venture	
Ionia Regional Utilities Authority Fund	$ 2,162,000	$ 2,200,000
TOTAL	$ 24,679,018	$ 26,017,241

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 2026 property tax bill to support, in part, the Fiscal Year budget:

FUND	PURPOSE	MILLAGE
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	.6994 mills
	TOTAL	8.9502 mills

In addition, the City proposes to continue levy of 1.9011 mills in the Downtown Development Authority Tax Increment Finance Authority District.

A copy of the proposed FY2026-2027 Budget may be viewed at City Hall, 114 North 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, 616-527-4170 at least three (3) business days prior to any such meeting.

INSTRUCTIONS TO DAILY NEWS -
The notice needs to be published on May 23, 2026. The language that reads "**The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing**" must be printed in 11-point boldfaced type.

CITY OF IONIA

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF IONIA ADOPTING THE FISCAL YEAR 2026-2027 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 _____and a public hearing on the proposed budget was held on June 3, 2026, now, therefore,

BE IT RESOLVED that the proposed 2026-2027 Fiscal Year Budget be adopted and that commencing July 1, 2026 and ending June 30, 2027, 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 2026-2027 are as follows:

	Revenues	**Expenditures**
General Fund		
Property Taxes	$ 750,000	
Income Taxes	$ 2,400,000	
State Revenues	$ 1,255,000	
Charges for Service	$ 980,000	
License and Permits	$ 170,000	
Interest	$ 125,000	
Miscellaneous	$ 429,000	
Council		$ 56,250
City Manager		$ 404,848
Elections		$ 20,000
Accounting		$ 425,420
Independent Audit		$ 7,500
Income Tax Administration		$ 128,481
Front Office		$ 202,147
Planning & Zoning		$ 66,500
Assessor		$ 63,500
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TOTAL	$ 6,109,000	$ 6,932,000

	Revenues	Expenditures
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Public Safety Donation Fund	$ 5,400	$ 5,000
Opioid Settlement Fund	$ 10,100	$ 10,000
	Capital Project Funds	
Sidewalk Program Fund	$ -0-	$ -0-
Environmental Response Fund	$ 21,574	$ 25,000
Capital Improvement Projects Fund	$ -0-	$ -0-
	Enterprise Funds	
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	Internal Service Fund	
Central Garage Fund	$ 527,500	$ 595,800
	Permanent Fund	
Cemetery Trust Fund	$ -0-	$ -0-
	Component Units	
Downtown Development Authority Fund	$ 306,500	$ 304,204
LDFA	$ 11,200	$ -0-
Brownfield	$ 1,500	$ 10,000
	Joint Venture	
Ionia Regional Utilities Authority Fund	$ 2,162,000	$ 2,200,000
TOTAL	$ 24,679,018	$ 26,017,241

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 2026 property tax bill:

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	0.6994	mills*
	TOTAL	8.9502	mills

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

BE IT FURTHER RESOLVED that 1.9011 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 2027-2032 Capital Improvement Plan previously approved is hereby confirmed as an illustrative list of potential future City projects, with projects listed in FY 2027 specifically appropriated as detailed in the FY 2026-2027 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 2026-2027 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, 2026.

Approved this 3rd day of June, 2026.

Jonathan Bowman, City Clerk

John R. Milewski II, Mayor