

CITY OF PORTLAND, MICHIGAN

BUDGET

FOR

FISCAL YEAR 2019-2020

Adopted by City Council on May 6, 2019



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City of Portland Budget FY 2019-2020

Council

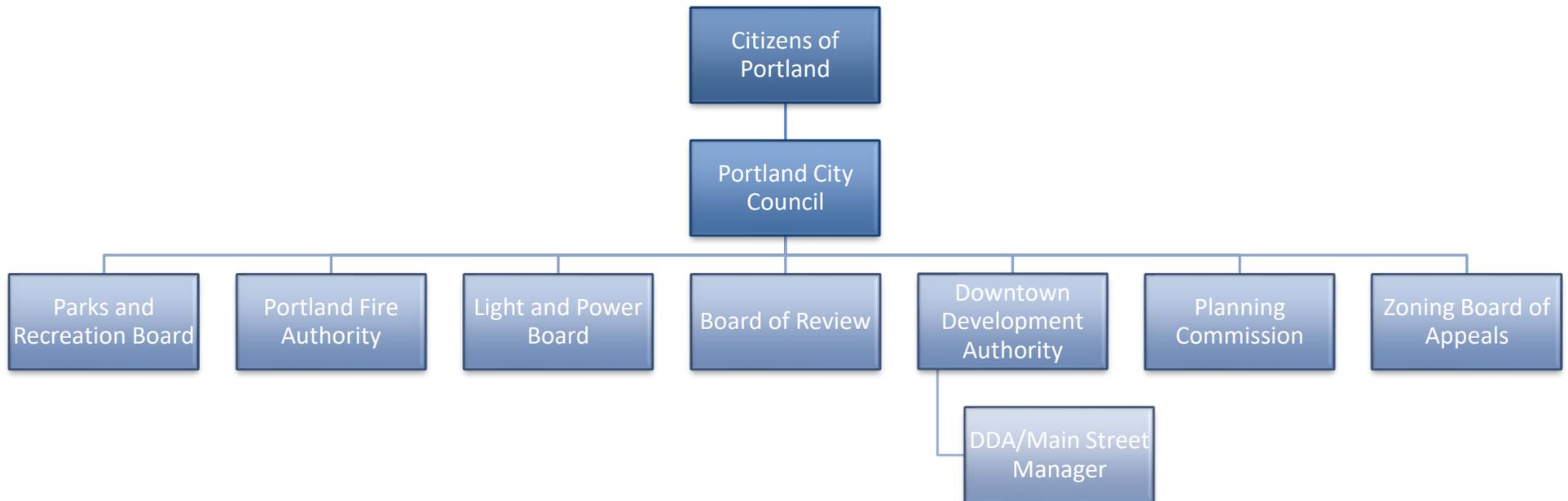
Mayor	James E. Barnes
Mayor Pro Tem	Joel VanSlambrouck
Councilmember	Patrick Fitzsimmons
Councilmember	Robert Baldyga
Councilmember	Amanda Johnston

Staff

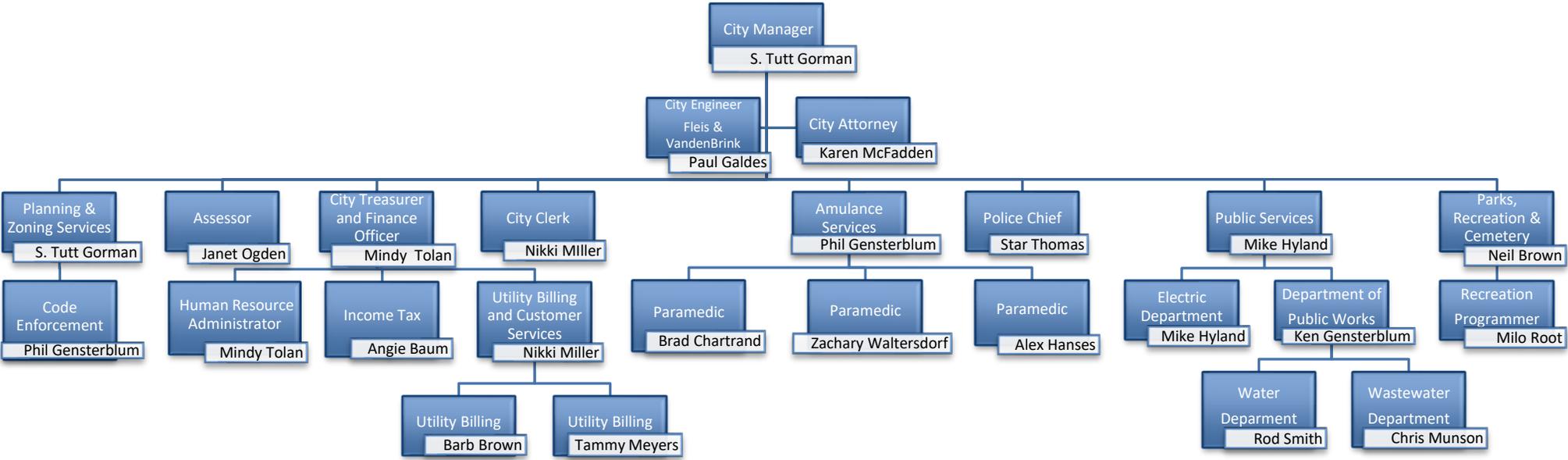
City Manager	S. Tutt Gorman
Director of Operations	Mike Hyland
City Treasurer/Finance Officer	Mindy Tolan
City Attorney	Karen McFadden
City Clerk	Monique I. Miller
Assessor	Janet Ogden
Director of Code Enforcement & Ambulance Services	Phil Gensterblum
Police Chief	Star Thomas
Public Works	Ken Gensterblum
Director of Parks, Recreation & Cemetery	Neil Brown
Zoning Administrator	S. Tutt Gorman
Building Inspector	Jeff Cranson of Municipal Inspection Services

CITY OF PORTLAND ORGANIZATIONAL CHART

Elected Officials and Citizen Advisory Boards



City Administration





BUDGET CALENDAR

To: City Council
From: S. Tutt Gorman, City Manager
Re: Budget Calendar for FY 2019/2020

January 10, 2019	Department Heads provide departmental goals.
January 28, 2019	Department Heads receive budget worksheets.
February 6, 2019	City Council holds Goal Setting Session.
February 27, 2019	Department Heads submit budget requests.
February 28 – March 18, 2019	City Manager reviews budget requests and prepares draft budget.
March 19 - 23, 2019	City Manager meets with Department Heads as needed to review requests and adjust recommendations.
April 15, 2019	City Manager submits budget recommendation to City Council and the City Council schedules a Budget Workshop. City Council schedules Public Hearing.
April 22, 2019	City Council holds a Budget Workshop.
April 28, 2019	Notice of Public Hearing on budget must be published by this date.
May 6, 2019	City Council holds Public Hearing and considers adoption of budget.
July 1, 2019	FY 2019-2020 Budget goes into effect.



BUDGET PROCESS

AND

PROCEDURES

BUDGETING PROCEDURES

Act No. 621, Public Acts of 1978

The City of Portland's budget process is governed by the City Charter and State Statutes of Michigan. The City Charter establishes that the fiscal year of the City of Portland shall commence on the first day of July in each year.

Until 1978 for nearly all local governments there were no statewide rules for budget preparation and execution, the result of which was an array of inconsistent procedures practiced throughout the State.

The culmination of these concerns was the passage of Act No. 621, Public Acts of 1978. This Act provides for a system of uniform procedures to guide the preparation and execution of budgets in all local units of government in Michigan.

In general the Act requires the budget presentation to meet the following criteria:

General Concepts

- A designated person (fiscal officer) must be responsible for the preparation of the budget.
- The budget must be balanced when presented to the legislative body and the legislative body must pass a balanced appropriations act. Expenditures and revenue must be adjusted, if necessary, during the fiscal year to assure that expenditures do not exceed revenues, including unappropriated surplus.
- Expenditures must not exceed the amount appropriated. The legislative body must approve all appropriations.
- The fiscal officer can execute transfers between departments and funds within the limits set by the legislative body. Transfers outside the limits require legislative approval.

Specific Provisions

- Coverage – The Act applies to all units of government (i.e. cities, schools, counties).
- Procedures to assure accountability – The fiscal officer is given responsibility for preparing the budget and presenting it to the legislative body. Department heads and other administrative officers must comply with the requests of the fiscal officer for budgetary information. Local budgets must have certain minimum informational requirements including:
 1. The amount of accumulated surplus from prior fiscal years.
 2. Expenditure and revenue for the most recently completed fiscal year.
 3. Estimated revenue and expenditure for the current fiscal year.
 4. Budget data for the current prior year.
 5. Informational summary for capital improvement funds.
 6. Approval of planned expenditures by the legislative body must be obtained by means of a general appropriations act. Deviations from the original appropriation must be made in the form of an amendment.
- Procedures to assure fiscal stability – Fiscal stability is evidenced through a balanced budget. Criteria for a balanced budget include the following three provisions:
 1. In the budget as submitted to the legislative body, expenditures may not exceed revenues, including unappropriated surplus.
 2. The legislative body may not pass an appropriations act that will allow total estimated expenditures to exceed estimated revenues, including available surplus.
 3. The legislative body must take steps to amend the general appropriations to assure total expenditures do not exceed total revenue.

Implementation and Enforcement

The Department of Treasury is responsible for enforcing the Uniform Budgeting Act. Published instructions are provided on forms and operating procedures. All published materials are suggested but not required.



CITY OF PORTLAND, MICHIGAN

FINANCIAL AND INVESTMENT

POLICIES

Est. 1869

**CITY OF PORTLAND
INVESTMENT POLICY
TO COMPLY WITH ACT 20 PA 1943, AS AMENDED**

PURPOSE

It is the policy of the City of Portland to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow needs of the City of Portland and comply with all state statutes governing the investment of public funds.

SCOPE

The investment policy applies to all financial assets of the City of Portland. These assets are accounted for in the various funds of the City of Portland and include, but are not limited to:

- General Fund
- Special Revenue Funds
- Enterprise Funds
- Capital Improvement Funds
- Debt Service Funds
- Internal Service Funds
- Trust and Agency Funds

OBJECTIVES

The primary objective, in priority order, of the City of Portland’s investment activities shall be:

1. Safety: Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio. **The objective will be to mitigate credit risk and interest rate risk.**
 - a. Credit Risk – The City will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer by:
 - i. Limiting investments to the types of securities listed in the “authorized investments” section of this investment policy.
 - ii. Pre-qualifying the financial institutions, brokers/dealers, intermediaries, and advisors with which the City will do business in accordance with the “authorized institutions” section of this investment policy.
 - iii. Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.
 - b. Interest Rate Risk – The City will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:

- i. Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
 - ii. Investing operating funds primarily in shorter term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy.
2. Diversification – The investment portfolio shall be diversified by specific maturity dates, individual institution, and/or security type.
3. Liquidity – The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.
4. Return on Investment – The investment portfolio shall be designed with the objective of obtaining a rate of return throughout the budgetary and economic cycles, taking into account the investment risk constraints and the cash flow characteristics of the portfolio.

PRUDENCE

Investments shall be made with the same judgment and care which persons of intelligence and discretion exercise in the management of their own personal financial affairs. Safety of capital will be the first and foremost concern when weighing potential risks against potential income to be derived.

ETHICS

The investment officer shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. The investment officer shall disclose to the public any material personal financial interests in financial institutions that conduct business within the City, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the City's portfolio. The investment officer shall subordinate their personal investment transactions to those of the City, particularly with regard to timing of purchases and sales.

DELEGATION OF AUTHORITY

In accordance with MCL 87.11, the City Treasurer is designated as investment officer of the City of Portland and is responsible for depositing City funds and carrying out investment decisions and activities. The treasurer shall develop and maintain written administrative procedures for the operation of the investment program, consistent with this policy. In the absence of the Treasurer, all duties shall be performed by the Deputy Treasurer.

AUTHORIZED INSTITUTIONS

The City Treasurer shall deposit and invest public funds with approved financial institutions within Portland's City limits unless the rate of return at an institution outside the City is substantially greater, and/or the Federal Deposit Insurance Corporation covers the investment, and said coverage is not available for the funds at a City institution. The City Treasurer shall maintain a listing of financial institutions that are approved for investment services.

In order to be approved, institutions must meet all of the following requirements:

- a. Acknowledge receipt of this investment policy
- b. Agree to comply with the terms of this investment policy
- c. Provide the City with an annual financial statement

The City Treasurer shall annually conduct an evaluation of each institution's credit worthiness to determine whether it should be on the "Qualified Institution" listing.

The investment officer in her/his discretion shall reasonably strive to invest or deposit City funds with a goal that 45% of any total shall be insured through the F.D.I.C. or comparable insurance at any given time.

AUTHORIZED INVESTMENTS

The City of Portland is limited to investments authorized by Public Act 20 of 1943, as amended; any may invest in the following:

- a. Certificates of deposit, savings accounts, deposit accounts, or a depository of a financial institution that is a member of the Federal Deposit Insurance Corporation and which is also eligible to be a depository of surplus funds belonging to the state under section 5 or 6 of Act No. 105 of the Public Acts of 1855, as amended being sections 21.145 and 21.146 of the Michigan Compiled Laws.
- b. Money market mutual funds registered under the investment company act of 1940, title 1 of chapter 686, 54 State. 789, 15 U.S.C. 80a-1 to 80a-3 and 80a-4 to 80a-64, with the authority to purchased only investment vehicles that are legal for direct investment by the City Treasurer. This authorization is limited to securities whose intention is to maintain a net asset value of \$1.00 per share.
- c. Investment pools organized under the Surplus Funds Investment Pool Act, 1982 PA 367, MCL 129.11 to 129.118.
- d. Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.

SAFEKEEPING AND CUSTODY

All security transactions entered into by the City Treasurer shall be on a cash basis. At the discretion of the City Treasurer, securities may be held by a third party custodian designated by the Treasurer and evidenced by safekeeping receipts as determined by the Treasurer.

INTERNAL CONTROLS

The investment officer shall establish a system of written internal controls, which shall be reviewed annually by the independent auditor. The controls shall be designed to prevent loss of public funds due to fraud, error, misrepresentation, unanticipated market changes, or imprudent actions.

REPORTING REQUIREMENTS

The City Treasurer shall generate quarterly reports to be presented to City Council which will include data on investment instruments being held, as well as any narrative necessary for clarification.



BUDGET RESOLUTIONS

AND

NOTICE OF PUBLIC HEARING

**CITY OF PORTLAND
CITY COUNCIL
SPECIAL MEETING

MEETING NOTICE**

In compliance with the Open Meetings Act the City of Portland City Council will meet on Monday, April 22, 2019 at 5:30 P.M. in the Council Chambers at City Hall, 259 Kent St., Portland, Michigan to review proposed budget information for the FY 2019/2020 Budget.

Individuals with disabilities requiring auxiliary aids or services for the meeting may obtain a Request for Accommodations form at City Hall, or call the City Clerk at 517-647-3211 to have a form mailed to you.

Monique I. Miller
City Clerk

**CITY OF PORTLAND
NOTICE OF PUBLIC HEARING**

The Portland City Council will hold a Public Hearing on the proposed budget for the Fiscal Year beginning July 1, 2019 through June 30, 2020. The hearing will be held on Monday, May 6, 2019 at 7:00 P.M. in the Council Chambers at City Hall, 259 Kent Street, Portland.

The property tax millage rate proposed to be levied to support the proposed budget will be subject of this hearing. A copy of the budget is available for public inspection at the City Clerk's Office, 259 Kent Street, Portland.

Individuals with disabilities requiring auxiliary aids or services for the Public Hearing may obtain a Request for Accommodations form at City Hall, or call the City Clerk at 517-647-3211 to have a form mailed or faxed to you.

Monique I. Miller
City Clerk

PORTLAND CITY COUNCIL

Ionia County, Michigan

Council Member Baldyga, supported by Council Member Johnston, made a motion to adopt the following resolution:

RESOLUTION NO. 19-22

**A RESOLUTION TO ADOPT THE CITY OF
PORTLAND'S ANNUAL BUDGET FOR FISCAL
YEAR 2019-2020**

WHEREAS, in accordance with the provisions of the City Charter, the City Manager submitted a recommended budget for the City of Portland, Michigan for the fiscal year commencing July 1, 2019 and ending June 30, 2020 to the City Council on April 22, 2019; and

WHEREAS, the City Council has considered the financial needs of the City of Portland for its efficient operations during the coming fiscal year and has reviewed the recommended budget submitted by the City Manager; and

WHEREAS, on May 6, 2019, the Council did, after proper notice and in accordance with the laws of the State of Michigan, conduct a public hearing on the proposed budget and on the proposed millage rate to be levied to support the proposed budget; and

WHEREAS, the Council has heard and considered all objections and comments on the proposed budget and millage rate to support the proposed budget made at the public hearing.

NOW, THEREFORE BE IT RESOLVED, that the expenditures for the fiscal year commencing July 1, 2019 and ending June 30, 2020 are hereby appropriated by the Portland City Council as follows:

101 - GENERAL FUND

Mayor and Council	\$ 88,555.00
Community Promotion	\$ 302,346.00
City Manager	\$ 170,530.00
Elections	\$ 5,050.00
General Administration	\$ 379,719.00
Assessor's Department	\$ 53,485.00
City Hall	\$ 57,463.00
Economic Development	\$ 19,460.00
Police Department	\$ 756,629.00
Code Enforcement Zoning and Planning	\$ 55,574.00
Cemetery Department	\$ 155,663.00
Parks Department	<u>\$ 160,818.00</u>

SUBTOTAL OF EXPENDITURES
FOR GENERAL FUND \$ 2,205,292.00

105 - INCOME TAX FUND	\$ 1,098,849.00
202 - MAJOR STREET FUND	\$ 850,739.00
203 - LOCAL STREET FUND	\$ 351,633.00
208 - RECREATION FUND	\$ 129,497.00
210 - AMBULANCE FUND	\$ 646,971.00
248 - DOWNTOWN DEVELOPMENT AUTHORITY FUND	\$ 357,370.00
405 - WELLHEAD IMPROVEMENT FUND	\$ 9,000.00
406 - CAPITAL IMPROVEMENTS	\$ 240,000.00
520 - REFUSE COLLECTION FUND	\$ 140,900.00
582 - ELECTRIC DEPARTMENT FUND	\$ 4,556,481.00
590 - WASTEWATER DISPOSAL FUND	\$ 1,139,459.00
591 - WATER DEPARTMENT FUND	\$ 939,650.00
661 - MOTOR POOL FUND	<u>\$ 514,028.00</u>

**GRAND TOTAL EXPENDITURES
ALL FUNDS** **\$13,179,869.00**

BE IT FURTHER RESOLVED, that the contributions "TO and FROM" for the fiscal year commencing July 1, 2019 and ending June 30, 2020 are hereby appropriated by the City Council as follows:

From General Fund	
To Recreation	\$ 32,000.00
To Motor Pool	<u>\$ 50,000.00</u>
	\$ 82,000.00
From Income Tax Fund	
To Major Streets	\$ 315,000.00
To Wastewater	\$ 1,000.00
To Water	\$ 1,000.00
To Motor Pool	<u>\$ 80,000.00</u>
	\$ 397,000.00
From Ambulance Fund	
To Motor Pool	\$ 26,552.00
From Capital Improvement Fund	
To Major Street Fund	\$ 160,000.00
To Local Street Fund	<u>\$ 80,000.00</u>
	\$ 240,000.00
From Electric Fund	
To General Fund	\$ 50,037.00
From Wastewater Fund	
To General Fund	\$ 31,764.00
From Water Fund	
To General Fund	\$ 32,009.00
To Wellhead Grant	<u>\$ 9,000.00</u>
	\$ 41,009.00
GRAND TOTAL TRANSFERS	
ALL FUNDS	<u>\$ 943,362.00</u>

BE IT FURTHER RESOLVED, that the revenues for the fiscal year commencing July 1, 2019 and ending June 30, 2020 are estimated as follows:

101 - GENERAL FUND REVENUE	
Taxes	\$1,111,554.00
Licenses & Permits	\$ 24,100.00
Grants / Revenue Sharing	\$ 467,994.00
Charges for Services	\$ 336,044.00
Fines & Forfeits	\$ 14,000.00
Other	<u>\$ 197,810.00</u>
SUBTOTAL OF REVENUES FOR GENERAL FUND	\$ 2,151,502.00
105 - INCOME TAX FUND	\$ 724,400.00
150 - PERPETUAL CARE	\$ 12,500.00
202 - MAJOR STREET FUND	\$ 851,262.00
203 - LOCAL STREET FUND	\$ 292,001.00
208 - RECREATION FUND	\$ 129,500.00
210 - AMBULANCE FUND	\$ 597,432.00
248 - DOWNTOWN DEVELOPMENT AUTHORITY FUND	\$ 338,515.00
405 - WELLHEAD IMPROVEMENT FUND	\$ 9,000.00
520 - REFUSE COLLECTION FUND	\$ 142,000.00
582 - ELECTRIC DEPARTMENT FUND	\$ 3,993,725.00
590 - WASTEWATER DISPOSAL FUND	\$ 938,500.00
591 - WATER DEPARTMENT FUND	\$ 649,827.00
661- EQUIPMENT FUND	<u>\$ 381,552.00</u>
GRAND TOTAL REVENUES	
ALL FUNDS	<u>\$11,211,716.00</u>

BE IT FURTHER RESOLVED, that funds be appropriated from fund balances to balance the budget as follows:

101 - GENERAL FUND	\$ 53,790.00
105 - INCOME TAX FUND	\$ 374,449.00
202 - MAJOR STREET FUND	\$ 59,632.00
203 - LOCAL STREET FUND	\$ 8,466.00
210 - AMBULANCE FUND	\$ 49,539.00
248 – DDA FUND	\$ 18,855.00
406 - CAPITAL IMPROVEMENTS FUND	\$ 240,000.00
582 - ELECTRIC DEPARTMENT FUND	\$ 562,756.00
590 - WASTEWATER FUND	\$ 200,959.00
591 - WATER DEPARTMENT FUND	\$ 289,823.00
661 – MOTOR POOL FUND	\$ 132,476.00
TOTAL	\$1,982,279.00

BE IT FURTHER RESOLVED, that 12.6574 mills be levied on the taxable assessed valuation as equalized for general operating requirements of the City of Portland and 1.000 mills be levied on the taxable assessed valuation as equalized for local streets and the Mayor and Clerk are authorized to sign the 2018 Tax Rate Request (form L-4029) to request a total levy of 13.6574 mills.

BE IT FURTHER RESOLVED, the water and wastewater utility rates have been reviewed and determined that a 5% and 2% increase, respectively, in water and wastewater rates is necessary to support the appropriations set forth above.

BE IT FURTHER RESOLVED, that the City Manager is authorized to make budgetary transfers within the line items of appropriation centers established through this budget and that all transfers between appropriations listed in this resolution may be made only by further action of the Council, pursuant to the provisions of the Michigan Uniform Accounting and Budgeting Act.

BE IT FURTHER RESOLVED, that the funds appropriated shall be drawn from the treasury of the City for the purpose pursuant to the authority granted by the Portland City Charter.

BE IT FINALLY RESOLVED that all resolutions and parts of resolution are, to the extent of any conflict with this resolution, rescinded.

Ayes:

Nays:

Absent:

Abstain:

Dated: May 6, 2019

Monique I. Miller, City Clerk

CERTIFICATION

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the City Council of the City of Portland, County of Ionia, State of Michigan, at a regular meeting held on May 6, 2019 and that the meeting was conducted and public notice of the meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976.

Monique I. Miller, City Clerk



GENERAL FUND

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
ESTIMATED REVENUES								
101-000-402.000	REAL PROPERTY TAXES	1,017,800	1,017,891	1,038,970	1,037,767	1,063,204	1,063,204	1,063,204
101-000-428.000	PILOT-GOLDEN BRIDGE MANOR	1,700	3,367	1,500		2,000	2,000	2,000
101-000-445.000	PENALTY & INTEREST	6,400	6,446	4,000	4,113	5,000	5,000	5,000
101-000-447.000	TAX COLLECTION FEES	43,500	43,703	40,000	45,263	41,000	41,000	41,000
101-000-448.000	SPECIAL ASSESSMENT FEES		7		6			
101-000-451.000	BUSINESS PERMITS	100	100	100	100	100	100	100
101-000-453.000	CABLE TV FEES	30,000	25,010	24,000	17,991	24,000	24,000	24,000
101-000-455.000	TRAILER FEES	400	537	400	426	350	350	350
101-000-476.000	NON-BUSINESS PERMITS		32,420	32,000	39,552	36,000	36,000	36,000
101-000-490.000	PREPAID UTILITY BILLS-EL,WA,WW		5					
101-000-543.000	ACT 302 POLICE TRAINING GRANT	900	800	900	465	500	500	500
101-000-570.000	LIQUOR FEES	3,100	3,730	3,300	3,717	3,500	3,500	3,500
101-000-573.000	LOCAL COMM. STABILIZATION SHARE APPRO	70,000	56,328	5,916	5,916	5,916	5,916	5,916
101-000-575.000	REVENUE SHARING-CONST SALES	304,860	319,442	328,034	281,238	349,393	349,393	349,393
101-000-576.000	REVENUE SHARING-STAT SALES	106,266	107,841	106,266	91,171	112,685	112,685	112,685
101-000-577.000	CONTRIBUTION FROM STATE -GRANT			82,500				
101-000-620.000	PBT TESTING FEES	5,000	2,897	4,000	1,426	3,000	3,000	3,000
101-000-623.000	TRANSCRIPT FEES	1,000	459	1,000	398			
101-000-624.000	MISCELLANEOUS FEES		339		233			
101-000-628.000	ADMINISTRATIVE CHARGES	318,857	319,044	319,044	265,870	319,044	319,044	319,044
101-000-630.000	CEMETERY LOT SALES	4,300	4,580	3,000	4,288	3,500	3,500	3,500
101-000-633.000	CEMETERY CARE FEES	4,000	2,943	1,000	2,471	2,500	2,500	2,500
101-000-634.000	GRAVE OPENING FEES	7,200	9,225	5,000	9,925	8,000	8,000	8,000
101-000-656.000	DISTRICT COURT FINES	10,000	8,212	10,000	9,567	9,500	9,500	9,500
101-000-661.000	PARKING FINES	3,100	3,175	2,500	2,220	2,500	2,500	2,500
101-000-662.000	DRUG FORFEITURE MONEY	1,000						
101-000-663.000	MISCELLANEOUS FINES	2,000	2,310	1,500	2,075	2,000	2,000	2,000
101-000-664.000	SEX OFFENDER REGISTRATION FEES	250	280		200			
101-000-665.000	INTEREST INCOME				1			
101-000-667.000	RENTAL INCOME	1,530	2,720		2,740	1,500	1,500	1,500
101-000-676.001	DONATIONS-MISCELLANEOUS		44,153		890			
101-000-676.003	DONATIONS-DOG PARK	100	100		162			
101-000-676.004	DONATION-RED MILL BUILDING		10,000			2,500	2,500	2,500
101-000-677.000	MOWING/STUMP/SNOW REMOVAL	57	174		243			
101-000-678.005	REIMBURSEMENTS-INSURANCE AND WC	5,000	5,095	22,279	22,279	10,000	10,000	10,000
101-000-678.006	REIMBURSEMENTS- MISCELLANEOUS	57,110	62,035	36,740	26,938	30,000	30,000	30,000
101-000-678.007	REIMBURSEMENTS-PAMA	1,500			1,545			
101-000-694.000	SALE OF LAND			363,531	363,531			
101-000-699.582	TRANSFER FROM ELECTRIC (IN LIEU	50,037	50,037	50,037	50,037	50,037	50,037	50,037
101-000-699.590	TRANS FROM WASTEWATER (IN LIEU O	31,764	31,764	31,764	31,764	31,764	31,764	31,764
101-000-699.591	TRANSFER FROM WATER (IN LIEU OF	32,009	32,009	32,009	32,009	32,009	32,009	32,009
Totals for dept 000 -		2,120,840	2,209,178	2,551,290	2,358,537	2,151,502	2,151,502	2,151,502
TOTAL ESTIMATED REVENUES		2,120,840	2,209,178	2,551,290	2,358,537	2,151,502	2,151,502	2,151,502

MAYOR & COUNCIL

GENERAL FUND - 100

Department Function:

This Department represents and provides the Legislative support for the community. The City Council is elected as the governing body and is composed of five (5) Council members. All are elected by the registered voters of the City at large for either a four-year term or a two-year term. The elections are held in November during an odd year. The Mayor and Mayor Pro Tem are chosen at the first council meeting after the election by a vote of the seated Council members.

The City Council formulates and adopts policies, regulates certain utility rates, adopts ordinances and resolutions, and provides leadership in the community.

The Mayor is a member of the City Council and presides over all meetings. The Mayor appoints, with the advice and consent of the Council, a City Manager, and members of the various Boards and Commissions.

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
APPROPRIATIONS								
Dept 100 - COUNCIL								
101-100-712.000	S & W ELECTED OFFICIALS	2,700	3,105	2,700	2,025	2,700	2,700	2,700
101-100-715.000	S & W SOCIAL SECURITY	240	285	207	203	285	285	285
101-100-719.000	OTHER FRINGE	1,000	625	625	625	625	625	625
101-100-720.000	WORKER'S COMPENSATION	88	50	50	38	45	45	45
101-100-864.000	CONFERENCE & WORKSHOP	3,500	3,048	3,000	1,098	2,500	2,500	2,500
101-100-956.000	MISCELLANEOUS EXPENSES	450	487	300	145	300	300	300
101-100-958.000	DUES & SUBSCRIPTIONS	100	85	100	85	100	100	100
101-100-999.105	TRANSFER TO INCOME TAX			363,531	363,531			
101-100-999.202	TRANSFER TO MAJOR STREETS	47,000						
101-100-999.203	TRANSFER TO LOCAL STREETS	80,000	50,000	75,000				
101-100-999.208	TRANSFER TO RECREATION	13,000	19,875	32,000	24,000	32,000	32,000	32,000
101-100-999.405	TRANSFER TO WELLHEAD GRANT		450	1,210	1,210			
101-100-999.661	TRANSFER TO MOTOR POOL	139,000	230,000	175,000	37,500	50,000	50,000	50,000
Totals for dept 100 - COUNCIL		287,078	308,010	653,723	430,460	88,555	88,555	88,555

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Dept 101 - COMMUNITY PROMOTIONS								
101-101-702.000	S & W FULLTIME		500	461		37	100	100
101-101-710.000	S& W OVERTIME		2,200	2,170		139	150	150
101-101-715.000	S & W SOCIAL SECURITY		200	192		13	40	40
101-101-716.000	HEALTH INSURANCE		325	314		25	60	60
101-101-717.000	LIFE/LTD INSURANCE		4	3		4	5	5
101-101-717.001	LIFE INSURANCE-RETIREES		260	305		232	319	319
101-101-718.000	PENSION		80	79		49	80	80
101-101-740.000	OPERATING SUPPLIES		150	7				
101-101-804.001	CONTRACT SERVICE-TORNADO SIREN		2,000	1,700	2,000	1,700	1,800	1,800
101-101-804.210	CONTRACTUAL SERVICE-AMBULANCE		22,328	22,327	22,328	22,327	22,327	22,327
101-101-804.336	CONTRACTUAL SERVICE-FIRE AUTHORITY		121,775	121,774	120,961	92,266	119,840	119,840
101-101-806.000	DATA PROCESSING-CITY WEBSITE		1,700	1,680	2,052	2,051	2,140	2,140
101-101-855.000	CABLE COMMISSION		1,050		1,050			
101-101-881.000	COMMUNITY PROMOTIONS		7,000	1,084	18,000	19,120	4,200	4,200
101-101-884.000	CLEANUP WEEK		11,500	8,608	9,500		10,000	10,000
101-101-912.000	PROPERTY INSURANCE		9	9	104	104	105	105
101-101-920.000	STREET LIGHTING		55,000	49,112	55,000	41,717	52,500	52,500
101-101-921.000	ELECTRICITY		1,500	1,426	1,500	1,207	1,500	1,500
101-101-938.000	M & R STREET LIGHTS		14,500	14,494	18,000	17,429	10,000	10,000
101-101-947.000	VEHICLE RENTAL		1,100					
101-101-956.000	MISCELLANEOUS EXPENSES		2,375	2,495	2,120	1,413	1,680	1,680
101-101-966.001	ANNEXATION AGREEMENT-PROPERTY TAX		25,000	19,223	25,000	19,490	25,000	25,000
101-101-966.002	ANNEXATION AGREEMENT-REVENUE SHARIN		27,000	23,977	28,000	25,370	28,000	28,000
101-101-969.001	CONTRIBUTIONS TO PAMA		4,000	2,450	7,400	1,801	5,000	5,000
101-101-969.006	CONTRIBUTIONS TO SIDEWALKS		6,700	9,190	5,000	2,112	15,000	15,000
101-101-975.002	CAP OUTLAY-OLD MILL BUILDING		1,400	2,674	8,000	8,225	2,500	2,500
Totals for dept 101 - COMMUNITY PROMOTIONS			309,656	285,754	326,015	256,831	302,346	302,346

CITY MANAGER

GENERAL FUND - 172

Department Function:

The City Manager is the Chief Administrative Officer of the City, responsible to the Council for the administration of all city affairs. The City Manager sees that all laws, provisions of the city charter, ordinances, resolutions, and acts of the Council are faithfully executed.

In addition to overall municipal management, the City Manager oversees the financial administration; develops, coordinates, and implements services; and strives to enhance community relations to insure a high quality of life for the residents of Portland.

The City Manager supervises and coordinates the personnel policies and practices of the City and makes recommendations to the Council, from time to time, of measures, as he deems necessary or appropriate for the improvement of the City administration.

The City Manager furnishes the Council with information and makes recommendations concerning City affairs and prepares and submits such reports as may be required or to consolidate the reports of the several officers and departments of the City.

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Dept 172 - CITY MANAGER								
101-172-703.000	S & W SUPERVISOR	115,902	113,801	119,958	96,162	124,157	124,157	124,157
101-172-715.000	S & W SOCIAL SECURITY	8,866	8,388	9,177	7,070	9,498	9,498	9,498
101-172-716.000	HEALTH INSURANCE	3,000	2,664	4,584	3,643	5,633	5,633	5,633
101-172-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,300	1,040	1,300	1,300	1,040	1,040	1,040
101-172-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,200		1,000		500	500	500
101-172-717.000	LIFE/LTD INSURANCE	947	947	947	868	947	947	947
101-172-718.000	PENSION	26,185	24,212	24,561	19,282	24,927	24,927	24,927
101-172-719.000	OTHER FRINGE	290	281	250	281	282	282	282
101-172-720.000	WORKER'S COMPENSATION	500	324	325	174	174	174	174
101-172-723.000	UNEMPLOYMENT	150	147	147	56	147	147	147
101-172-851.000	TELEPHONE SERVICE	1,980	1,216	1,115	507	600	600	600
101-172-864.000	CONFERENCE & WORKSHOP	1,750	1,614	1,500	280	1,500	1,500	1,500
101-172-869.000	MILEAGE	200	165	175		175	175	175
101-172-947.000	VEHICLE RENTAL	440						
101-172-958.000	DUES & SUBSCRIPTIONS	1,650	950	925	945	950	950	950
Totals for dept 172 - CITY MANAGER		164,360	155,749	165,964	130,568	170,530	170,530	170,530

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Dept 191 - ELECTIONS								
101-191-706.000	S & W PARTTIME	2,500	2,426	4,000	3,713	1,500	1,500	1,500
101-191-730.000	POSTAGE	300	180	300	126	300	300	300
101-191-740.000	OPERATING SUPPLIES	2,050	2,020	500	155	2,000	2,000	2,000
101-191-806.000	DATA PROCESSING	500		1,000	1,000	250	250	250
101-191-810.000	EQUIPMENT MAINTENANCE CONTRACT	3,300	3,254					
101-191-901.000	LEGAL NOTICES	500				500	500	500
101-191-912.000	PROPERTY INSURANCE	10		10				
101-191-956.000	MISCELLANEOUS EXPENSES	500	380	500	369	500	500	500
Totals for dept 191 - ELECTIONS		9,660	8,260	6,310	5,363	5,050	5,050	5,050

GENERAL ADMINISTRATION

GENERAL FUND - 201

Department Function:

The General Administration Department accounts for all administrative services and expenses such as supplies, postage, accounting and payroll services, and professional services. These expenditures are allocated by an estimated percent of use and charged back to each non-general fund department for their true share of these expenditures.

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Dept 201 - GENERAL ADMINISTRATION								
101-201-703.000	S & W SUPERVISOR	82,924	83,141	82,000	68,898	84,839	84,839	84,839
101-201-704.000	S & W RECORDKEEPING	47,608	46,638	53,134	34,126	53,592	53,592	53,592
101-201-710.000	S& W OVERTIME	1,000	29	500				
101-201-715.000	S & W SOCIAL SECURITY	9,973	9,185	10,734	7,312	10,589	10,589	10,589
101-201-716.000	HEALTH INSURANCE	20,623	21,089	21,437	15,458	27,565	27,565	27,565
101-201-716.001	HEALTH INSURANCE-RETIREES	4,755	4,043					
101-201-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	4,300	3,432	3,432	4,611	3,744	3,744	3,744
101-201-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	3,000	623	2,000	2,065	2,500	2,500	2,500
101-201-717.000	LIFE/LTD INSURANCE	1,568	1,558	1,563	1,248	1,705	1,705	1,705
101-201-718.000	PENSION	28,405	25,953	26,527	19,961	25,418	25,418	25,418
101-201-719.000	OTHER FRINGE	825	821	426	377	547	547	547
101-201-720.000	WORKER'S COMPENSATION	1,700	839	850	785	850	850	850
101-201-723.000	UNEMPLOYMENT	260	257	258	92	265	265	265
101-201-727.000	OFFICE SUPPLIES	4,400	4,061	5,000	2,305	5,000	5,000	5,000
101-201-730.000	POSTAGE	6,700	6,716	6,700	4,768	6,700	6,700	6,700
101-201-734.000	SAFETY SUPPLIES	500	328	500	275	350	350	350
101-201-740.000	OPERATING SUPPLIES	5,000	3,429	4,000	2,510	4,000	4,000	4,000
101-201-801.000	LEGAL SERVICE	10,000	11,149	15,000	7,869	15,000	15,000	15,000
101-201-802.000	AUDIT SERVICE	3,300	3,274	3,500	3,603	3,600	3,600	3,600
101-201-803.000	ENGINEERING SERVICE	28,500	16,670	20,000	23,718	23,000	23,000	23,000
101-201-804.000	CONTRACTUAL SERVICE	3,700	3,604	7,100	8,282	3,500	3,500	3,500
101-201-804.200	CONTRACTUAL SERVICES NON BUSINESS PERMIT		32,794	32,000	26,206	36,000	36,000	36,000
101-201-806.000	DATA PROCESSING	14,000	10,822	5,000	4,256	5,200	5,200	5,200
101-201-810.000	EQUIPMENT MAINTENANCE CONTRACT	12,025	8,169	7,000	7,689	7,500	7,500	7,500
101-201-851.000	TELEPHONE SERVICE	9,360	10,334	10,000	5,494	7,000	7,000	7,000
101-201-864.000	CONFERENCE & WORKSHOP	1,450	148	1,000	635	1,000	1,000	1,000
101-201-901.000	LEGAL NOTICES	2,500	2,385	2,500	1,419	2,000	2,000	2,000
101-201-912.000	PROPERTY INSURANCE	2,982	2,982	3,500	3,134	3,500	3,500	3,500
101-201-913.000	LIABILITY INSURANCE	30,270	30,270	31,671	31,671	33,255	33,255	33,255
101-201-934.000	M & R OFFICE EQUIPMENT	7,658	7,599	2,000	410	3,500	3,500	3,500
101-201-947.000	VEHICLE RENTAL	1,265						
101-201-956.000	MISCELLANEOUS EXPENSES	887	734	1,000	618	900	900	900
101-201-958.000	DUES & SUBSCRIPTIONS	7,250	4,701	6,300	6,260	6,400	6,400	6,400
101-201-960.000	EDUCATION & TRAINING	1,000		1,000				
101-201-961.000	TAX PAYMENT			1,317	1,316			
101-201-975.000	CAPITAL OUTLAY BUILDING		7,699	420,000	401,719			
101-201-977.000	CAPITAL OUTLAY-EQUIPMENT	20,355	10,590					
101-201-980.000	CAPITAL OUTLAY-OFFICE EQUIPMEN	10,150	10,150					
101-201-983.000	OFFICE EQUIPMENT LEASE	918	733	636	636		700	700
101-201-998.000	ICE JAM - EXTRAORDINARY ITEM				3,465			
Totals for dept 201 - GENERAL ADMINISTRATION		391,111	386,949	789,585	703,191	379,019	379,719	379,719

ASSESSING DEPARTMENT

GENERAL FUND – 209

Department Function:

The Assessing Department is responsible for listing each parcel of property within the six classes of real property and each personal property account located within the City of Portland. An assessment roll is prepared based on real and personal property. The assessment roll is used in calculating property taxes and must comply with the General Property Tax Law Public Act 206 of 1893.

The primary function of this department is the appraisal of each parcel of real estate and to make certain all personal property is reported within the city limits. There are currently 1,459 real parcels of property and 40 accounts of personal property located in the City of Portland. Along with appraising, all new or loss of construction within a tax year is to be accurately reported as of tax day for that year.

Another important part of this department is assisting the general public with questions and information pertaining to the assessment practice. This department is responsible for making all necessary changes, as far as, property transfers, name changes, homestead changes, mortgage company changes, etc. These changes are made within the city and counties assessing computer system to keep all information current. Current information reflects on the importance of accuracy needed within this department. To maintain the utmost accuracy the assessor also acts as coordinator and secretary to the Board of Review regarding assessment notices and must also defend assessment appeals at the Michigan Tax Tribunal.

This department is responsible for preparation of the budget, property tax revenue estimate, market analysis, sales studies, interviewing people in order to receive important information used in the appraisal process, miscellaneous jobs, as well as, work with other departments in achieving other city goals and objectives.

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Dept 209 - ASSESSING								
101-209-703.000	S & W SUPERVISOR	30,466	27,209	29,819	23,622	30,789	30,789	30,789
101-209-712.000	S & W ELECTED OFFICIALS	800	420	600	540	720	720	720
101-209-715.000	S & W SOCIAL SECURITY	2,331	2,081	2,281	1,807	2,355	2,355	2,355
101-209-718.000	PENSION	6,024	5,412	10,776	8,082		10,800	10,800
101-209-719.000	OTHER FRINGE	125		125		125	125	125
101-209-720.000	WORKER'S COMPENSATION	360	200	155	155			
101-209-723.000	UNEMPLOYMENT	150	147	147	56	56	56	56
101-209-727.000	OFFICE SUPPLIES	150	148	100	108	100	100	100
101-209-730.000	POSTAGE	600	521	500	350	500	500	500
101-209-740.000	OPERATING SUPPLIES	300	102	100		100	100	100
101-209-801.000	LEGAL SERVICE	3,200	3,171	3,000	507	2,500	2,500	2,500
101-209-804.000	CONTRACTUAL SERVICE	1,800	1,765	1,200	260	1,200	1,200	1,200
101-209-806.000	DATA PROCESSING	900	390	460	456	510	510	510
101-209-810.000	EQUIPMENT MAINTENANCE CONTRACT			300	143	650	650	650
101-209-851.000	TELEPHONE SERVICE	604	519	510	426	530	530	530
101-209-864.000	CONFERENCE & WORKSHOP	300	205	300	275	300	300	300
101-209-869.000	MILEAGE	300	227	300	203	350	350	350
101-209-901.000	LEGAL NOTICES	100						
101-209-934.000	M & R OFFICE EQUIPMENT	1,500	1,470					
101-209-956.000	MISCELLANEOUS EXPENSES	100		100		100	100	100
101-209-958.000	DUES & SUBSCRIPTIONS	300	120	300	295	300	300	300
101-209-960.000	EDUCATION & TRAINING	1,025	1,021	2,000	60	1,500	1,500	1,500
Totals for dept 209 - ASSESSING		51,435	45,128	53,073	37,345	42,685	53,485	53,485

CITY HALL DEPARTMENT

GENERAL FUND – 265

Department Function:

In 2002 the City, in cooperation with the Downtown Development Authority, constructed a new City Hall at a cost of \$2,335,035. The Building is just over 10,000 sq. ft and includes administrative offices, Council Chambers and a Downtown Parking Lot. This department is responsible for maintenance of City Hall, grounds and the parking lot.

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Dept 265 - CITY HALL								
101-265-702.000	S & W FULLTIME	1,000	819	568	565	603	603	603
101-265-706.000	S & W PARTTIME	500	396		181			
101-265-710.000	S& W OVERTIME	100	72		22			
101-265-715.000	S & W SOCIAL SECURITY	100	98		45	57		
101-265-716.000	HEALTH INSURANCE	25	12					
101-265-717.000	LIFE/LTD INSURANCE	12	7		9	6		
101-265-718.000	PENSION	121	88		114	71		
101-265-723.000	UNEMPLOYMENT	10	8		1	2		
101-265-734.000	SAFETY SUPPLIES	81			100			
101-265-740.000	OPERATING SUPPLIES	1,800	1,532	1,500	914	1,500	1,500	1,500
101-265-804.000	CONTRACTUAL SERVICE	11,500	12,143	12,115	10,105	12,250	12,250	12,250
101-265-810.000	EQUIPMENT MAINTENANCE CONTRACT	7,040	5,905	5,700	3,942	4,000	4,000	4,000
101-265-921.000	ELECTRICITY	17,000	15,493	15,000	18,616	18,500	18,500	18,500
101-265-922.000	GAS	5,000	4,856	5,000	4,558	5,000	5,000	5,000
101-265-923.000	WATER	2,500	2,076	2,500	2,138	2,500	2,500	2,500
101-265-924.000	SEWER	1,200	985	1,200	853	1,000	1,000	1,000
101-265-927.000	MISS DIG	100		100				
101-265-930.000	M & R BUILDING	9,028	9,422	53,000	13,903	12,000	12,000	12,000
101-265-931.000	M & R EQUIPMENT	1,122	1,122		215			
101-265-947.000	VEHICLE RENTAL	500	289	500	109	110	110	110
101-265-956.000	MISCELLANEOUS EXPENSES	25	25	100				
Totals for dept 265 - CITY HALL		58,764	55,348	97,574	56,235	57,463	57,463	57,463

POLICE DEPARTMENT

GENERAL FUND – 301

Mission:

It is the mission of the Portland Police Department to provide professional, courteous, and prompt service to the citizens of Portland. We are committed to provide an environment where the people we serve feel safe in their homes, at their place of employment, within our schools, and wherever they travel within the City of Portland.

Department Function:

The Portland Police Department is the law enforcement agency established by the city of Portland to enforce local, state and federal laws. The Department protects the rights of all citizens as protected under State and Federal law.

Police Patrol

Department officers are entrusted with the responsibility of patrolling the City of Portland. The primary function of patrolling is to place a police presence in the community as a deterrent to criminal activity. Officers patrol responsibilities include traffic law enforcement, investigation of traffic accidents, and the investigation of reported or suspected criminal activity. Police patrol is accomplished by bike and foot patrol, as well as the use of a police vehicle.

Officers are required to make written reports on all complaints they handle using the Department's computer records system. The officers work closely with the City Attorney and the County Prosecutors office in the investigation of criminal activity, the issuance of warrants if a criminal act is substantiated, and the arrest and incarceration of suspects in criminal matters.

The greatest function of a Police Department is to listen to the citizens they serve. Not only should we listen to their complaints or problems and help to solve the situation, we must listen to all suggestions on how to make our Department and community better.

Community Policing

Most police departments assign one officer as a community relations person. In Portland, all officers are involved in Community Policing through a “Stop and Talk” program. All officers from the patrol officer to the Chief are encouraged to get out of their car and just talk with the people.

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Dept 301 - POLICE								
101-301-702.000	S & W FULLTIME	312,230	259,127	339,631	258,586	382,115	382,115	382,115
101-301-703.000	S & W SUPERVISOR	73,587	60,542	74,131	59,370	80,900	80,900	80,900
101-301-706.000	S & W PARTTIME	13,000	12,959	9,000	8,438	7,500	7,500	7,500
101-301-710.000	S& W OVERTIME	26,000	25,304	20,291	12,486			
101-301-711.000	S & W HEALTH PREMIUMS	2,400	1,198	1,200	999			
101-301-715.000	S & W SOCIAL SECURITY	31,940	26,004	33,526	25,105	35,421	35,421	35,421
101-301-716.000	HEALTH INSURANCE	60,422	48,797	52,075	27,057	42,029	42,029	42,029
101-301-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	14,620	12,922	9,360	11,312	8,320	8,320	8,320
101-301-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	3,500	2,355	3,000	1,827	2,000	2,000	2,000
101-301-716.004	RETIREE HEALTH CARE SAVINGS PLAN	2,020		3,629		3,821	3,821	3,821
101-301-717.000	LIFE/LTD INSURANCE	6,629	5,322	6,629	5,889	6,629	6,629	6,629
101-301-718.000	PENSION	77,146	70,786	84,818	64,684	85,907	85,907	85,907
101-301-719.000	OTHER FRINGE	2,300	2,251	2,000	2,126	2,002	2,002	2,002
101-301-720.000	WORKER'S COMPENSATION	15,000	7,824	7,800	6,506	7,800	7,800	7,800
101-301-723.000	UNEMPLOYMENT	1,100	1,066	1,323	800	400	400	400
101-301-727.000	OFFICE SUPPLIES	1,900	1,029	800	635	800	800	800
101-301-727.001	DARE SUPPLIES	1,100		600				
101-301-730.000	POSTAGE	800	732	600	549	600	600	600
101-301-740.000	OPERATING SUPPLIES	9,000	6,806	6,090	5,570	8,500	8,500	8,500
101-301-745.000	MOTOR FUEL & OIL	9,600	8,360	9,500	7,472	9,500	9,500	9,500
101-301-751.000	UNIFORM CLEANING	950	96	450		450	450	450
101-301-801.000	LEGAL SERVICE	5,000	2,350	13,000	17,032	4,500	4,500	4,500
101-301-804.000	CONTRACTUAL SERVICE	5,250	7,895	14,100	5,727	7,500	7,500	7,500
101-301-806.000	DATA PROCESSING	7,570	4,568	6,000	4,554	6,000	6,000	6,000
101-301-810.000	EQUIPMENT MAINTENANCE CONTRACT	500	183	250	54	250	250	250
101-301-851.000	TELEPHONE SERVICE	4,000	2,465	3,500	1,945	2,300	2,300	2,300
101-301-852.000	RADIO MAINTENANCE	1,000	370	800	222	800	800	800
101-301-864.000	CONFERENCE & WORKSHOP	750	514	500	240	550	550	550
101-301-869.000	MILEAGE	150	78	180	169	200	200	200
101-301-912.000	PROPERTY INSURANCE	3,178	3,178	3,200	2,641	3,300	3,300	3,300
101-301-913.000	LIABILITY INSURANCE	8,882	8,882	10,055	10,055	11,260	11,260	11,260
101-301-921.000	ELECTRICITY	3,900	3,001	4,400	2,638	4,975	4,975	4,975
101-301-923.000	WATER	200	166	225	137	225	225	225
101-301-924.000	SEWER	320	273	350	230	325	325	325
101-301-930.000	M & R BUILDING	1,510	1,550	1,400	1,305	1,400	1,400	1,400
101-301-931.000	M & R EQUIPMENT	11,500	4,469	11,000	3,335	5,700	5,700	5,700
101-301-934.000	M & R OFFICE EQUIPMENT	1,730	1,727	1,160	1,110	10,300	10,300	10,300
101-301-947.000	VEHICLE RENTAL	2,500	2,610	3,500	5,057	6,000	6,000	6,000
101-301-956.000	MISCELLANEOUS EXPENSES	1,500	1,475	1,000	524	1,000	1,000	1,000
101-301-958.000	DUES & SUBSCRIPTIONS	4,600	50			150	150	150
101-301-960.000	EDUCATION & TRAINING	2,200	2,535	4,300	2,748	4,000	4,000	4,000
101-301-960.001	ACT 302 POLICE TRAINING	900		1,211	1,369	1,200	1,200	1,200
101-301-977.000	CAPITAL OUTLAY-EQUIPMENT	5,500	5,491	16,839	290			
101-301-998.001	ICE JAM OVERTIME - EXTRAORDINARY ITEM				284			
Totals for dept 301 - POLICE		737,884	607,310	763,423	561,077	756,629	756,629	756,629

CODE DEPARTMENT

GENERAL FUND - 371

Department Function:

The Code Enforcement Department of the City of Portland is responsible for enforcing the City of Portland Zoning Ordinance, and part of the City of Portland General Code.

The Planning and Zoning duties include providing information and informing all Board members on the issues which are placed on their monthly agendas. The Department provides them with the necessary information needed to make accurate decisions in line with local Zoning Ordinances and the City Master Plan. We also provide the Board members with the opportunity for beginning and advanced training.

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Dept 371 - CODE ENFORCEMENT								
101-371-702.000	S & W FULLTIME			60	55	60	60	60
101-371-703.000	S & W SUPERVISOR	18,293	18,214	18,623	15,430	19,021	19,021	19,021
101-371-710.000	S& W OVERTIME	150	124	125	207	250	250	250
101-371-711.000	S & W HEALTH PREMIUMS	240	153					
101-371-715.000	S & W SOCIAL SECURITY	1,396	1,405	1,430	1,182	1,455	1,455	1,455
101-371-716.000	HEALTH INSURANCE	450	487	1,040	836	1,268	1,268	1,268
101-371-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	225	217	210	260	208	208	208
101-371-717.000	LIFE/LTD INSURANCE	189	189	190	178	189	189	189
101-371-718.000	PENSION	7,231	6,494	6,480	5,002	6,480	6,480	6,480
101-371-719.000	OTHER FRINGE	32	31	50	31	50	50	50
101-371-720.000	WORKER'S COMPENSATION	225	115	87	87	90	90	90
101-371-723.000	UNEMPLOYMENT	30	29	29	12	12	12	12
101-371-727.000	OFFICE SUPPLIES	100		100		100	100	100
101-371-730.000	POSTAGE	750	680	600	476	600	600	600
101-371-801.000	LEGAL SERVICE	3,000	1,944	3,000	1,996	2,000	2,000	2,000
101-371-804.000	CONTRACTUAL SERVICE	1,500	250	1,500		7,000	7,000	7,000
101-371-804.002	CONTRACTED SERVICE-ZONING ADMIN	10,000	1,200	10,000	9,260	15,000	15,000	15,000
101-371-810.000	EQUIPMENT MAINTENANCE CONTRACT	216	176	216	54	216	216	216
101-371-851.000	TELEPHONE SERVICE	150	129	125	78	125	125	125
101-371-864.000	CONFERENCE & WORKSHOP	550	550	550				
101-371-869.000	MILEAGE	1,500	1,293	1,000	186			
101-371-901.000	LEGAL NOTICES	1,000	534	1,000	921	1,000	1,000	1,000
101-371-947.000	VEHICLE RENTAL	325	42	300	71	300	300	300
101-371-958.000	DUES & SUBSCRIPTIONS	300	135	150	135	150	150	150
101-371-977.012	CAPITAL OUTLAY - AMBULANCE			4,972	4,971			
Totals for dept 371 - CODE ENFORCEMENT		47,852	34,391	51,837	41,428	55,574	55,574	55,574

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Dept 728 - ECONOMIC DEVELOPMENT								
101-728-801.000	LEGAL SERVICE		500					
101-728-956.000	MISCELLANEOUS EXPENSES	30,000	27,149	25,000	13,698	18,000	18,000	18,000
101-728-969.003	CONTRIBUTIONS TO RED TEAM	1,460	1,460	1,460		1,460	1,460	1,460
101-728-971.000	CAPITAL OUTLAY LAND		44,153	2,400	2,400			
Totals for dept 728 - ECONOMIC DEVELOPMENT		31,960	72,762	28,860	16,098	19,460	19,460	19,460

CEMETERY DEPARTMENT

GENERAL FUND – 276

History

The first full time Parks and Recreation Director was appointed by the City Manager and approved by the Parks and Recreation Board in April of 1977. The Cemetery Department was added to the Parks and Recreation Department in 1980 when the sextant position was eliminated. The Director is responsible for the daily operations of the Cemetery Department including all supervision and the maintenance of the Cemetery. The Director is also responsible for making arrangements with Funeral Directors regarding internment, headstone placement and selling graves. The Director also schedules all foundations work and coordinates with monument companies and bills for all foundation work. The Director also coordinates with the City Clerk in keeping accurate Cemetery records.

The first full time Cemetery Laborers position was added in March of 1980 when the Sextant/Foreman position was eliminated. This position is 60% in the Cemetery Department and 40% in the Department of Public Works. We hire 4 to 6 part time employees every summer who work up to 40 hours per week with no fringe benefits. This has been a great asset and we get returning employees that are already familiar with the work. In the last 20 years we have also acquired additional property when it became available adjacent to the Cemetery to allow for expansion for years to come. Two new sections have been laid out and opened for grave sales over the last ten years.

Functions

The Cemetery Department is responsible for all matters relating to the construction, management, maintenance and operations of the physical properties and services of the Cemetery owned by the City of Portland. The Parks, Recreation & Cemetery Director administers the Cemetery Department as indicated in our organizational chart. This Department is responsible to plan, promote, organize and administer a comprehensive Cemetery Department for the City of Portland.

The Department is responsible for compliance with all applicable regulations within the City of Portland Code of Ordinances, as well as all other regulations required by the State and Federal Government. The Department works with the Michigan Cemetery Association and other State and Federal Agencies to obtain services and funding for improvements to the Cemetery Department.

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Dept 276 - CEMETERY								
101-276-702.000	S & W FULLTIME	34,321	36,855	36,339	26,410	37,804	37,804	37,804
101-276-703.000	S & W SUPERVISOR	23,023	23,064	31,282	21,487	37,113	37,113	37,113
101-276-706.000	S & W PARTTIME	15,750	13,193	15,750	10,194		16,065	16,065
101-276-710.000	S& W OVERTIME	2,435	1,092	1,410	1,210	1,100	1,100	1,100
101-276-711.000	S & W HEALTH PREMIUMS	1,200	1,198	1,200	999	1,000	1,000	1,000
101-276-715.000	S & W SOCIAL SECURITY	5,500	5,753	5,372	4,600	5,806	5,806	5,806
101-276-716.000	HEALTH INSURANCE	1,319	1,433	1,889	1,324	2,092	2,092	2,092
101-276-716.001	HEALTH INSURANCE-RETIREEES	3,850	3,510	3,443				
101-276-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	832	370	966	1,092	488	488	488
101-276-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,000	504	500		500	500	500
101-276-716.004	RETIREE HEALTH CARE SAVINGS PLAN	3,260						
101-276-717.000	LIFE/LTD INSURANCE	1,000	997	1,034	911	1,000	1,000	1,000
101-276-718.000	PENSION	13,888	15,203	15,135	11,916	15,747	15,747	15,747
101-276-719.000	OTHER FRINGE	450	431	363	281	363	363	363
101-276-720.000	WORKER'S COMPENSATION	3,100	1,481	1,500	1,026	1,500	1,500	1,500
101-276-723.000	UNEMPLOYMENT	200	162	160	192	100	100	100
101-276-727.000	OFFICE SUPPLIES	100	79	100	100	100	100	100
101-276-730.000	POSTAGE	200	180	150	126	150	150	150
101-276-734.000	SAFETY SUPPLIES	250	232	350	274	350	350	350
101-276-740.000	OPERATING SUPPLIES	3,000	1,494	3,000	2,164	3,000	3,000	3,000
101-276-745.000	MOTOR FUEL & OIL	2,400	1,451	2,400	1,514	2,400	2,400	2,400
101-276-751.000	UNIFORM CLEANING	300	368	300	251	300	300	300
101-276-766.000	TOOLS	250	72	250	80	250	250	250
101-276-775.000	M & R SUPPLIES	2,000	282	2,500	151	2,000	2,000	2,000
101-276-802.000	AUDIT SERVICE	50	50	50	50	50	50	50
101-276-806.000	DATA PROCESSING	6,645	6,645	600	585	600	600	600
101-276-851.000	TELEPHONE SERVICE	650	645	250	194	250	250	250
101-276-864.000	CONFERENCE & WORKSHOP	250		250				
101-276-912.000	PROPERTY INSURANCE	431	430	500	256	500	500	500
101-276-921.000	ELECTRICITY	975	901	900	753	900	900	900
101-276-922.000	GAS	1,200	1,195	1,200	1,200	1,300	1,300	1,300
101-276-923.000	WATER	1,500	1,471	1,500	803	1,500	1,500	1,500
101-276-924.000	SEWER	300	267	300	274	300	300	300
101-276-930.000	M & R BUILDING	2,130	2,126	3,000	1,179	2,500	2,500	2,500
101-276-931.000	M & R EQUIPMENT	5,500	2,579	5,500	2,434	5,500	5,500	5,500
101-276-932.000	M & R GROUNDS	1,000	295	1,000	264	2,000	2,000	2,000
101-276-934.000	M & R OFFICE EQUIPMENT	250		250		750	750	750
101-276-947.000	VEHICLE RENTAL	11,160	9,841	8,000	7,444	10,000	10,000	10,000
101-276-956.000	MISCELLANEOUS EXPENSES	250		250	100	250	250	250
101-276-958.000	DUES & SUBSCRIPTIONS	35	35	35	35	35	35	35
101-276-977.000	CAPITAL OUTLAY-EQUIPMENT	10,500						
Totals for dept 276 - CEMETERY		162,454	135,884	148,978	101,873	139,598	155,663	155,663

PARKS DEPARTMENT

GENERAL FUND – 751

History

In March of 1972 the City established a Parks and Recreation Board. The Parks and Recreation Board shall consist of 5 members who shall be qualified by experience and shall have evidenced interest in the development of parks and recreation services for public use. The Board shall be appointed by the Mayor, with the approval of City Council, for a term of 5 years. The Parks and Recreation Board shall meet monthly and shall elect its own officers each year. It shall be the duty of the Parks and Recreation Board to recommend a system of parks and recreation suitable to the needs of the City, including the supervision and maintenance of the City parks and the recreation endeavors. The Parks and Recreation Board will also make recommendations to the City Manager and City Council on acquisition and disposition of city recreational property or facilities, and appropriations of revenue.

The first full time Parks and Recreation Director was appointed by the City Manager and approved by the Parks and Recreation Board in April of 1977. The Parks and Recreation Director is responsible for evaluating the community recreation interests and needs and establish program goals, as well as to plan, promote, organize and administer a comprehensive parks and recreation program.

Due to grants project, building construction and acquisition of property the City has many areas to maintain. We hire from 4 to 6 part-time employees every summer who are shared with the Cemetery Department and work up to 40 hours per week from May 1st through the end of September.

Functions

The Parks Department is responsible for all matters relating to the construction, management, maintenance and operations of the physical properties and services of the Parks facilities owned by the City of Portland. The Director is also the liaison between the City Administration and the Parks and Recreation Board appointed by the City Council. As well as responsible for the City wide Tree Program including maintenance, stump removal and planting trees in the curb lawn, as well as the liaison to the Tree Management Commission and City Administration. The Department of Public Works however is actually responsible for the

clean up after stump and tree removals and helps with the annual tree planting. The Public Works Department also does the tree removals after the Parks Director completes the paper work and contacts the residents. The Parks Department is responsible to plan, promote, organize and administer a comprehensive Parks and Recreation Operation for the City of Portland and to evaluate the community's interests and needs, and to establish program goals to accomplish these objectives.

The Department is responsible for compliance with all applicable regulations within the City of Portland's Code of Ordinances, as well as all other regulations as required by the State and Federal government. The Department works with the Michigan Recreation & Park Association, and the Michigan Department of Natural Resources and other State and Federal Agencies to obtain services and funding for improvements to the Parks and Recreation Department.

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Dept 751 - PARKS								
101-751-702.000	S & W FULLTIME	7,235	2,943	5,348	3,820	5,235	5,235	5,235
101-751-703.000	S & W SUPERVISOR	23,023	23,064	28,924	21,487	37,113	37,113	37,113
101-751-706.000	S & W PARTTIME	36,750	25,442	36,750	17,292	30,100	30,100	30,100
101-751-710.000	S& W OVERTIME	557	145	212	37	212	212	212
101-751-715.000	S & W SOCIAL SECURITY	3,800	3,913	2,807	3,231	3,264	3,264	3,264
101-751-716.000	HEALTH INSURANCE	1,476	1,435	1,987	1,227	1,868	1,868	1,868
101-751-716.001	HEALTH INSURANCE-RETIREES	3,810	3,510	3,443				
101-751-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	830	398	983	897		1,000	1,000
101-751-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,000	504	500		500	500	500
101-751-717.000	LIFE/LTD INSURANCE	444	357	520	359	512	512	512
101-751-718.000	PENSION	3,272	2,376	3,474	2,198	3,474	3,474	3,474
101-751-719.000	OTHER FRINGE	35	31	113	31	113	113	113
101-751-720.000	WORKER'S COMPENSATION	2,100	992	1,023	1,023	1,025	1,025	1,025
101-751-723.000	UNEMPLOYMENT	175	159	80	386	30	30	30
101-751-727.000	OFFICE SUPPLIES	100	79	200	162	200	200	200
101-751-730.000	POSTAGE	200	180	150	126	150	150	150
101-751-734.000	SAFETY SUPPLIES	250	202	250	211	350	350	350
101-751-740.000	OPERATING SUPPLIES	5,500	5,958	5,500	3,760	5,500	5,500	5,500
101-751-745.000	MOTOR FUEL & OIL	2,500	1,451	2,500	1,514	2,500	2,500	2,500
101-751-775.000	M & R SUPPLIES	2,500	2,296	6,500	849	5,000	5,000	5,000
101-751-775.001	M & R RIVERTRAIL	2,800	2,726	10,000	2,256	10,000	10,000	10,000
101-751-803.000	ENGINEERING SERVICE	12,500	12,450	10,000				
101-751-803.010	ENG. SERVICE - SPLASH PAD	2,400	2,400					
101-751-806.000	DATA PROCESSING	900	390	1,313	1,081	1,500	1,500	1,500
101-751-851.000	TELEPHONE SERVICE	1,385	1,283	750	621	750	750	750
101-751-864.000	CONFERENCE & WORKSHOP	1,400	1,315	1,500	735	800	800	800
101-751-901.000	LEGAL NOTICES	100	95	100		100	100	100
101-751-912.000	PROPERTY INSURANCE	1,726	1,726	1,857	1,857	1,857	1,857	1,857
101-751-921.000	ELECTRICITY	8,300	7,584	7,000	6,717	7,000	7,000	7,000
101-751-922.000	GAS	1,000	1,017	1,000	1,082	1,000	1,000	1,000
101-751-923.000	WATER	3,150	2,844	2,750	2,587	2,750	2,750	2,750
101-751-924.000	SEWER	3,200	2,818	3,200	2,344	3,200	3,200	3,200
101-751-930.000	M & R BUILDING	5,000	2,402	5,000	1,214	12,000	12,000	12,000
101-751-931.000	M & R EQUIPMENT	6,000	3,612	6,000	3,015	5,000	5,000	5,000
101-751-932.000	M & R GROUNDS	10,500	15,925	6,740	3,476	5,000	5,000	5,000
101-751-933.000	M & R VEHICLES	100	15	100	114	150	150	150
101-751-934.000	M & R OFFICE EQUIPMENT	1,200	925	200		100	100	100
101-751-938.001	M & R RIVERTRAIL LIGHTING	500						
101-751-947.000	VEHICLE RENTAL	7,260	2,660	2,000	3,135	3,000	3,000	3,000
101-751-956.000	MISCELLANEOUS EXPENSES	750	688	750		750	750	750
101-751-958.000	DUES & SUBSCRIPTIONS	300	235	800		450	450	450
101-751-960.000	EDUCATION & TRAINING	350	340	300		265	265	265
101-751-967.000	TREE MANAGEMENT	8,000	1,434	5,000	4,485	7,000	7,000	7,000
101-751-971.000	CAPITAL OUTLAY LAND	27,300	4,250	128,496	128,496			
101-751-971.001	CAPITAL OUTLAY-RIVERTRAIL	11,450						
101-751-977.000	CAPITAL OUTLAY-EQUIPMENT	45,840	33,934					
Totals for dept 751 - PARKS		258,968	178,503	296,120	221,825	159,818	160,818	160,818

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
TOTAL APPROPRIATIONS		2,511,182	2,274,048	3,381,462	2,562,294	2,176,727	2,205,292	2,205,292
NET OF REVENUES/APPROPRIATIONS - FUND 101		(390,342)	(64,870)	(830,172)	(203,757)	(25,225)	(53,790)	(53,790)
BEGINNING FUND BALANCE		2,399,835	2,399,835	2,334,962	2,334,962	2,131,205	2,131,205	2,131,205
ENDING FUND BALANCE		2,009,493	2,334,965	1,504,790	2,131,205	2,105,980	2,077,415	2,077,415

FINANCE OFFICER/TREASURER/INCOME TAX ADMINISTRATOR

Department Function:

This office is responsible for maintain and monitoring the City of Portland's financial records. This involves administering and overseeing various functions including, but not limited to, the following: account systems, payroll/personnel, cash management, investments, and maintaining insurances and bonds. This department is also responsible for the collection and disbursement of property tax levies, maintaining property tax rolls, tax settlement with the Ionia County Treasurer, administering DDA budgets/reports, and various reporting requirements. In addition, this department oversees the administration and collection of city income taxes and maintains separate accounting records for income tax funds to ensure net collections are used solely for street paving projects and related work.

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Fund 105 - INCOME TAX FUND								
ESTIMATED REVENUES								
Dept 000								
105-000-438.000	INCOME TAX RECEIPTS					257,529		
105-000-438.025	RESIDENT INCOME TAX-2010	150	162					
105-000-438.026	RESIDENT INCOME TAX-2011	300	240					
105-000-438.027	RESIDENT INCOME TAX-2012	600	1,172	300	183			
105-000-438.028	RESIDENT INCOME TAX-2013	1,500	645	600		300	300	300
105-000-438.029	RESIDENT INCOME TAX-2014	5,000	2,601	1,500	555	600	600	600
105-000-438.030	RESIDENT INCOME TAX-2015	15,000	16,328	5,000	3,812	1,500	1,500	1,500
105-000-438.031	RESIDENT INCOME TAX - 2016	12,000	13,664	15,000	2,472	15,000	15,000	15,000
105-000-438.032	RESIDENT INCOME TAX - 2017	159,000	166,647	9,000	9,439	9,000	9,000	9,000
105-000-438.033	RESIDENT INCOME TAX - 2018			155,000	48,403	155,000	155,000	155,000
105-000-439.000	NON-RESIDENT INCOME TAX	14,000	15,252	14,000	2,431	14,000	14,000	14,000
105-000-440.000	CORPORATE INCOME TAX	57,000	63,665	7,000	(10,616)	7,000	7,000	7,000
105-000-442.000	EMPLOYEE INCOME TAX WITHHOLDING	400,000	526,274	380,000	276,304	400,000	400,000	400,000
105-000-443.000	ESTIMATED INCOME TAX	107,000	143,589	100,000	64,294	110,000	110,000	110,000
105-000-445.000	PENALTY & INTEREST	10,000	13,155	10,000	3,133	10,000	10,000	10,000
105-000-445.037	2014A SPEC ASSESS - INTEREST	200	234		208			
105-000-665.000	INTEREST INCOME		4,801		3,876	2,000	2,000	2,000
105-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	180	190					
105-000-683.037	2014A SPECIAL ASSESS - PRINCIPAL	10,150	10,157		434			
105-000-699.101	CONTRIBUTION FROM GENERAL FUND			363,531	363,531			
Totals for dept 000 -		792,080	978,776	1,060,931	1,025,988	724,400	724,400	724,400
TOTAL ESTIMATED REVENUES								
		792,080	978,776	1,060,931	1,025,988	724,400	724,400	724,400

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
APPROPRIATIONS								
Dept 254 - INCOME TAX ADMINISTRATION								
105-254-704.000	S & W RECORDKEEPING	54,912	52,321	59,378	35,132	47,277	47,277	47,277
105-254-710.000	S& W OVERTIME	500						
105-254-715.000	S & W SOCIAL SECURITY	4,186	3,701	4,542	2,406	3,617	3,617	3,617
105-254-716.000	HEALTH INSURANCE	10,332	10,101	10,260	7,289	10,667	10,667	10,667
105-254-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,950	1,560	1,560	1,976	1,768	1,768	1,768
105-254-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,000	434		350	1,000	1,000	1,000
105-254-717.000	LIFE/LTD INSURANCE	710	710	710	698	805	805	805
105-254-718.000	PENSION	16,587	9,470	9,438	5,884	3,190	3,190	3,190
105-254-719.000	OTHER FRINGE	32	31	188	31	213	213	213
105-254-720.000	WORKER'S COMPENSATION	235	148	150	87	90	90	90
105-254-723.000	UNEMPLOYMENT	115	110	110	56	125	125	125
105-254-727.000	OFFICE SUPPLIES	500	473	500	425	500	500	500
105-254-730.000	POSTAGE	1,500	1,140	1,500	798	1,400	1,400	1,400
105-254-740.000	OPERATING SUPPLIES	3,900	3,736	4,000	3,279	4,000	4,000	4,000
105-254-801.000	LEGAL SERVICE	5,000	2,274	5,000		4,000	4,000	4,000
105-254-802.000	AUDIT SERVICE	1,910	1,905	2,000	1,677	2,000	2,000	2,000
105-254-804.000	CONTRACTUAL SERVICE			240	143			
105-254-806.000	DATA PROCESSING	3,210	2,516	3,000	2,674	3,000	3,000	3,000
105-254-851.000	TELEPHONE SERVICE	1,500	519	1,000	426	600	600	600
105-254-864.000	CONFERENCE & WORKSHOP	150	106	150	108	150	150	150
105-254-934.000	M & R OFFICE EQUIPMENT	500	263	500	357	1,719	1,719	1,719
105-254-944.000	ADMINISTRATIVE SERVICES	29,625	29,580	29,525	24,650	29,580	29,580	29,580
105-254-956.000	MISCELLANEOUS EXPENSES	350	806	500	497	500	500	500
105-254-965.000	REFUND-RESIDENT INCOME TAX	41,000	39,646	32,000	12,343	40,000	40,000	40,000
105-254-965.001	REFUND-NONRESIDENT INCOME TAX	57,000	52,885	50,000	26,984	53,000	53,000	53,000
105-254-992.000	PRINCIPAL PAYMENT	470,000	470,000	475,000	475,000	475,000	475,000	475,000
105-254-995.000	INTEREST PAYMENT	36,000	31,759	26,245	26,245	17,648	17,648	17,648
105-254-999.202	TRANSFER TO MAJOR STREETS	24,725	18,580	50,538	9,338	315,000	315,000	315,000
105-254-999.203	TRANSFER TO LOCAL STREETS			444,818	425,857			
105-254-999.590	TRANSFER TO WASTEWATER	7,433	1,932	55,220	52,579	1,000	1,000	1,000
105-254-999.591	TRANSFER TO WATER			52,035	49,634	1,000	1,000	1,000
105-254-999.661	TRANSFER TO MOTOR POOL	28,586	28,586			80,000	80,000	80,000
Totals for dept 254 - INCOME TAX ADMINISTRATION		803,448	765,292	1,320,107	1,166,923	1,098,849	1,098,849	1,098,849
TOTAL APPROPRIATIONS		803,448	765,292	1,320,107	1,166,923	1,098,849	1,098,849	1,098,849
NET OF REVENUES/APPROPRIATIONS - FUND 105		(11,368)	213,484	(259,176)	(140,935)	(374,449)	(374,449)	(374,449)
BEGINNING FUND BALANCE		805,391	805,391	1,018,871	1,018,871	877,936	877,936	877,936
ENDING FUND BALANCE		794,023	1,018,875	759,695	877,936	503,487	503,487	503,487

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Fund 150 - CEMETERY PERPETUAL CARE FUND								
ESTIMATED REVENUES								
Dept 000								
150-000-633.000	PERPETUAL CARE FEES	2,500	2,550	12,000	12,305		12,500	12,500
Totals for dept 000 -		2,500	2,550	12,000	12,305		12,500	12,500
TOTAL ESTIMATED REVENUES		2,500	2,550	12,000	12,305		12,500	12,500
NET OF REVENUES/APPROPRIATIONS - FUND 150		2,500	2,550	12,000	12,305		12,500	12,500
BEGINNING FUND BALANCE		168,142	168,142	170,692	170,692	182,997	182,997	182,997
ENDING FUND BALANCE		170,642	170,692	182,692	182,997	182,997	195,497	195,497

MAJOR STREET FUND - 202

The Major Street Fund is a special revenue fund. Major Streets are primarily streets serving as the principal network for through traffic connecting to State trunk lines. The financing for this fund results primarily from the State supplemented by Income Tax Fund for new construction.

Revenue

The Revenue Department of the Major Street Fund is responsible for providing operating revenue to fund the operations for the major street system within the City. All of the streets in the City are designated under Act 51 of 1951 as either major or local streets. In general terms, streets that service vehicular traffic whose destination is along or close to that street, are categorized as local streets under Act 51. Major streets must meet specific requirements for dimension and construction to be eligible for categorization as such. Act 51 requires annual reporting of any changes to the local or major street system as well as financial and audit reporting of the City's expenditures relating to the street system.

The City receives revenue for maintenance of the major street system from the State of Michigan. This revenue is significantly larger than the revenue received from the State for maintenance of the local street system. The revenue received is based on a formula (which changes annually) incorporating a funding factor multiplied by the number of miles of major streets within the City. Several other external and internal sources of revenue supplement the revenue received from the State.

Construction

The Construction Department of the Major Street Fund is responsible for all new street construction and reconstruction projects on streets classified as major under Act 51 in the City. Some outside sources of funding do allow for major street construction with sole or supplemental revenue coming from entities other than the City. These include but are not limit to; the Michigan Department of Transportation (MDOT), the Michigan Department of Commerce, and Federal transportation enhancement programs such as those developed under the Internodal Surface Transportation Efficiency Act (ISTEA). All major street construction projects are subject to the regulations included in Act 51 and are frequently subject to additional regulation depending on the sources of funding used to finance them.

Maintenance

The Routine Maintenance Department of the Major Street Fund is responsible for all maintenance tasks performed on the major street system and the related right-of-ways in the City, other than reconstruction projects. All work done on these streets must be done in accordance with P.A. 51 to insure that the streets remain eligible for funding as Act 51 major streets. The major street system functions as the primary arterial network for vehicular traffic in the system, providing a means for non-local destination traffic (non-local to that specific street or neighborhood) to traverse the City.

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Fund 202 - MAJOR STREETS FUND								
ESTIMATED REVENUES								
Dept 000								
202-000-546.000	ACT 51 MONIES	301,000	360,915	347,615	265,606	375,262	375,262	375,262
202-000-547.000	M.E.T.R.O. MONIES	9,000	9,730					
202-000-678.005	REIMBURSEMENTS-INSURANCE AND WC				190			
202-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	4,800	5,015	1,000	2,404	1,000	1,000	1,000
202-000-699.101	CONTRIBUTION FROM GENERAL FUND	47,000						
202-000-699.105	CONTRIBUTION FROM INCOME TAX	24,725	18,580	50,538	9,338	315,000	315,000	315,000
202-000-699.406	TRANSFER FROM CIP STREET FUND			25,000		160,000	160,000	160,000
Totals for dept 000 -		386,525	394,240	424,153	277,538	851,262	851,262	851,262
TOTAL ESTIMATED REVENUES		386,525	394,240	424,153	277,538	851,262	851,262	851,262
APPROPRIATIONS								
Dept 201 - GENERAL ADMINISTRATION								
202-201-802.000	AUDIT SERVICE	3,400	3,398	3,500	962	3,500	3,500	3,500
202-201-803.000	ENGINEERING SERVICE	1,500	270	1,500				
202-201-804.000	CONTRACTUAL SERVICE	350		350				
202-201-944.000	ADMINISTRATIVE SERVICES	21,480	21,480	21,480	17,900	21,480	21,480	21,480
Totals for dept 201 - GENERAL ADMINISTRATION		26,730	25,148	26,830	18,862	24,980	24,980	24,980
Dept 452 - CONSTRUCTION								
202-452-803.000	ENGINEERING SERVICE	200						
202-452-803.004	ENG SERVICE-GRAND RIVER/BRIDGE			24,800	4,245	55,000	55,000	55,000
202-452-803.005	ENG SERVICE-GRAND RIVER AVE.			41,200	39,778	77,000	77,000	77,000
202-452-803.009	ENG SERVICE-KENT STREET					8,000	8,000	8,000
202-452-804.000	CONTRACTUAL SERVICE	15,000	14,730					
202-452-804.004	CONTRACT SERVICE-BRIDGE/GR. RIVER					25,000	25,000	25,000
202-452-804.005	CONTRACT SERVICE-GRAND RIVER					220,000	220,000	220,000
202-452-804.020	CONTRACTUAL SVC - CHIP SEALING					30,000	30,000	30,000
202-452-974.006	SIDEWALK IMPROVEMENTS			25,000	687	50,000	50,000	50,000
Totals for dept 452 - CONSTRUCTION		15,200	14,730	91,000	44,710	465,000	465,000	465,000

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Dept 463 - MAINTENANCE								
202-463-702.000	S & W FULLTIME	63,650	51,212	59,713	51,225	64,222	64,222	64,222
202-463-703.000	S & W SUPERVISOR	19,369	10,412	17,693	8,546	18,122	18,122	18,122
202-463-706.000	S & W PARTTIME	2,500	1,682	4,000	2,437	5,000	5,000	5,000
202-463-710.000	S& W OVERTIME	4,530	4,406	4,322	3,416	4,977	4,977	4,977
202-463-715.000	S & W SOCIAL SECURITY	6,692	4,983	6,252	4,926	6,409	6,409	6,409
202-463-716.000	HEALTH INSURANCE	11,224	9,572	10,881	10,641	11,000	11,000	11,000
202-463-716.001	HEALTH INSURANCE-RETIREES	2,279	2,079	2,040	1,716	2,040	2,040	2,040
202-463-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	2,399	436	2,275	3,614	3,600	3,600	3,600
202-463-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,000						
202-463-717.000	LIFE/LTD INSURANCE	1,309	1,006	1,211	1,145	1,211	1,211	1,211
202-463-718.000	PENSION	39,313	39,258	43,140	34,352	43,144	43,144	43,144
202-463-719.000	OTHER FRINGE	360	356	313	281	281	281	281
202-463-720.000	WORKER'S COMPENSATION	8,850	4,713	4,800	4,109	4,500	4,500	4,500
202-463-723.000	UNEMPLOYMENT	115	111	191	61	80	80	80
202-463-740.000	OPERATING SUPPLIES	500	268	500		500	500	500
202-463-751.000	UNIFORM CLEANING	700	614	700	328	600	600	600
202-463-775.000	M & R SUPPLIES	15,000	11,265	15,000	13,069	15,500	15,500	15,500
202-463-804.000	CONTRACTUAL SERVICE	36,000	44,497	45,000	19,499	44,000	44,000	44,000
202-463-947.000	VEHICLE RENTAL	36,108	24,688	30,000	24,676	40,000	40,000	40,000
202-463-998.000	ICE JAM - EXTRAORDINARY ITEM				477			
202-463-998.001	ICE JAM OVERTIME - EXTRAORDINARY ITEM				1,651			
Totals for dept 463 - MAINTENANCE		251,898	211,558	248,031	186,169	265,186	265,186	265,186
Dept 469 - DRAINS								
202-469-702.000	S & W FULLTIME	326	844	548	250	586	586	586
202-469-710.000	S& W OVERTIME			25				
202-469-715.000	S & W SOCIAL SECURITY	25	62	44	19	45	45	45
202-469-716.000	HEALTH INSURANCE	56	147	103	22		26	26
202-469-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	11		20				
202-469-717.000	LIFE/LTD INSURANCE	15	10	9	26		26	26
202-469-718.000	PENSION	54	298	108	59		65	65
202-469-723.000	UNEMPLOYMENT			2	1		2	2
202-469-775.000	M & R SUPPLIES	500	73	500		500	500	500
202-469-947.000	VEHICLE RENTAL	688	113	180	179	500	500	500
Totals for dept 469 - DRAINS		1,675	1,547	1,539	556	1,631	1,750	1,750
Dept 473 - BRIDGE MAINTENANCE								
202-473-775.000	M & R SUPPLIES	4,000	3,850					
202-473-803.000	ENGINEERING SERVICE	3,500	1,050	5,000	4,500	2,000	2,000	2,000
202-473-804.000	CONTRACTUAL SERVICE				270			
Totals for dept 473 - BRIDGE MAINTENANCE		7,500	4,900	5,000	4,770	2,000	2,000	2,000

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Dept 474 - TRAFFIC CONTROL								
202-474-702.000	S & W FULLTIME	1,200	1,102	145	400	300	300	300
202-474-710.000	S& W OVERTIME			9				
202-474-715.000	S & W SOCIAL SECURITY	80	79	12	28	20	20	20
202-474-716.000	HEALTH INSURANCE	235	231	38	93	100	100	100
202-474-717.000	LIFE/LTD INSURANCE	25	19	2	4	4	4	4
202-474-718.000	PENSION	225	202	29	54	40	40	40
202-474-775.000	M & R SUPPLIES	1,600	1,524	1,750	1,519	2,000	2,000	2,000
202-474-810.000	EQUIPMENT MAINTENANCE CONTRACT	400						
202-474-921.000	ELECTRICITY	2,000	1,428	2,000	1,171	1,500	1,500	1,500
202-474-947.000	VEHICLE RENTAL	550	310	400	128	500	500	500
Totals for dept 474 - TRAFFIC CONTROL		6,315	4,895	4,385	3,397	4,464	4,464	4,464
Dept 475 - TREE TRIMMING								
202-475-702.000	S & W FULLTIME	1,200	1,134		1,074	1,100	1,100	1,100
202-475-715.000	S & W SOCIAL SECURITY	100	82		79		85	85
202-475-716.000	HEALTH INSURANCE	200	190		107		115	115
202-475-717.000	LIFE/LTD INSURANCE	50	36		4		5	5
202-475-718.000	PENSION	500	419		48		50	50
202-475-723.000	UNEMPLOYMENT	10	1		5		5	5
202-475-947.000	VEHICLE RENTAL	413	180	400	287	500	500	500
Totals for dept 475 - TREE TRIMMING		2,473	2,042	400	1,604	1,600	1,860	1,860
Dept 476 - STUMP REMOVAL								
202-476-947.000	VEHICLE RENTAL					500	500	500
Totals for dept 476 - STUMP REMOVAL						500	500	500
Dept 478 - WINTER MAINTENANCE								
202-478-702.000	S & W FULLTIME	10,000	9,588	9,768	10,550	11,550	11,550	11,550
202-478-710.000	S& W OVERTIME	8,500	8,307	469	9,109	10,386	10,386	10,386
202-478-715.000	S & W SOCIAL SECURITY	1,500	1,323	784	1,448	1,550	1,550	1,550
202-478-716.000	HEALTH INSURANCE	1,800	1,700	1,083	1,977	2,471	2,471	2,471
202-478-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	2,400	1,899	192	65	120	120	120
202-478-717.000	LIFE/LTD INSURANCE	200	173	161	309	410	410	410
202-478-718.000	PENSION	2,200	2,004	1,915	3,536	4,420	4,420	4,420
202-478-723.000	UNEMPLOYMENT	150	145	25	92	92	92	92
202-478-775.000	M & R SUPPLIES	34,000	15,372	34,000	26,804	34,000	34,000	34,000
202-478-947.000	VEHICLE RENTAL	22,000	19,577	16,000	17,695	20,000	20,000	20,000
Totals for dept 478 - WINTER MAINTENANCE		82,750	60,088	64,397	71,585	84,999	84,999	84,999
TOTAL APPROPRIATIONS		394,541	324,908	441,582	331,653	850,360	850,739	850,739
NET OF REVENUES/APPROPRIATIONS - FUND 202		(8,016)	69,332	(17,429)	(54,115)	902	523	523
BEGINNING FUND BALANCE		186,466	186,466	255,798	255,798	201,683	201,683	201,683
ENDING FUND BALANCE		178,450	255,798	238,369	201,683	202,585	202,206	202,206

LOCAL STREET DEPARTMENT – 203

The Local Street Fund is a special revenue fund. Local Streets are streets that access residential neighborhoods. The City levies 1 mil in property tax to supplement Act 51 State revenues to take if its local streets primarily finance this Fund.

Revenue

The Revenue Department of the Local Street Fund is responsible for providing operating revenue to fund the operations for the local street system within the City. All of the streets in the City are designated under Act 51 of the Public Acts of 1951 as either major or local streets. In general terms, streets that service vehicular traffic whose destination is along or close to that street, are categorized as local streets under Act 51. Streets serving traffic with destinations outside of the local area of the street are categorized as major streets under Act 51. Major streets must meet specific requirements for dimension and construction to be eligible for categorization as such. Act 51 requires annual reporting of any changes to the local or major street system as well as financial and audit reporting of the City's expenditures relating to the street system.

The City receives some Act 51 money for maintenance of the local street system from the State of Michigan. This revenue is significantly smaller than the revenue received from the State for maintenance of the major street system. The revenue received is based on a formula (which changes annually) incorporating a funding factor multiplied by the number of miles of local streets within the City. Several other external and internal sources of revenue supplement the revenue received from the State.

This year the City Council levied 1 mil of property tax for the Local Streets Department.

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Fund 203 - LOCAL STREETS FUND								
ESTIMATED REVENUES								
Dept 000								
203-000-402.000	REAL PROPERTY TAXES	80,300	80,344	82,082	82,025	90,000	90,000	90,000
203-000-445.000	PENALTY & INTEREST	150	152	25	48	50	50	50
203-000-546.000	ACT 51 MONIES	122,000	141,140	112,456	75,945	121,751	121,751	121,751
203-000-547.000	M.E.T.R.O. MONIES	6,000	6,091					
203-000-577.000	CONTRIBUTION FROM STATE -GRANT			55,740	55,740			
203-000-678.005	REIMBURSEMENTS-INSURANCE AND WC				190			
203-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	200	200		1,334	200	200	200
203-000-699.101	CONTRIBUTION FROM GENERAL FUND	80,000	50,000	75,000				
203-000-699.105	TRANSFER FROM INCOME TAX			444,818	425,857			
203-000-699.406	TRANSFER FROM CIP STREET FUND	850,000	823,755	125,000	65,979	80,000	80,000	80,000
Totals for dept 000 -		1,138,650	1,101,682	895,121	707,118	292,001	292,001	292,001
TOTAL ESTIMATED REVENUES		1,138,650	1,101,682	895,121	707,118	292,001	292,001	292,001
APPROPRIATIONS								
Dept 201 - GENERAL ADMINISTRATION								
203-201-802.000	AUDIT SERVICE	790	784	1,063	1,062		1,094	1,094
203-201-803.000	ENGINEERING SERVICE	3,000	30	3,000				
203-201-804.000	CONTRACTUAL SERVICE	300		300				
203-201-944.000	ADMINISTRATIVE SERVICES	6,900	6,900	6,900	5,750	6,900	6,900	6,900
Totals for dept 201 - GENERAL ADMINISTRATION		10,990	7,714	11,263	6,812	6,900	7,994	7,994
Dept 452 - CONSTRUCTION								
203-452-803.000	ENGINEERING SERVICE			100,000				
203-452-803.017	ENGINEERING - JAMES STREET	111,000	102,192	701	701			
203-452-803.018	ENGINEERING - CUTLER RD EXPANSION	57,000	54,942	42,100	36,096			
203-452-804.017	CONTRACTED SERVICES - JAMES STREET	810,200	772,389	20,675	(3,000)			
203-452-804.018	CONSTRUCTION - CUTLER RD EXPANSION			353,381	334,820			
203-452-804.020	CONTRACTUAL SVC - CHIP SEALING					30,000	30,000	30,000
203-452-974.006	SIDEWALK IMPROVEMENTS			25,000	687	50,000	50,000	50,000
Totals for dept 452 - CONSTRUCTION		978,200	929,523	541,857	369,304	80,000	80,000	80,000

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Dept 463 - MAINTENANCE								
203-463-702.000	S & W FULLTIME	56,694	52,085	62,615	37,403	64,439	64,439	64,439
203-463-703.000	S & W SUPERVISOR	19,369	10,412	17,693	8,547	18,122	18,122	18,122
203-463-706.000	S & W PARTTIME	2,750	2,831	3,500	2,303	3,500	3,500	3,500
203-463-710.000	S& W OVERTIME	3,804	1,541	4,226	1,921	2,800	2,800	2,800
203-463-715.000	S & W SOCIAL SECURITY	6,105	4,933	6,466	3,722	4,500	4,500	4,500
203-463-716.000	HEALTH INSURANCE	9,526	9,069	11,044	6,238	7,416	7,416	7,416
203-463-716.001	HEALTH INSURANCE-RETIREES	2,279	2,079	2,040	1,716	2,059	2,059	2,059
203-463-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	2,147	566	2,327	2,639	2,639	2,639	2,639
203-463-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,000		1,000		1,000	1,000	1,000
203-463-717.000	LIFE/LTD INSURANCE	1,191	940	1,259	757	1,259	1,259	1,259
203-463-718.000	PENSION	32,102	33,085	38,367	25,302	38,249	38,249	38,249
203-463-719.000	OTHER FRINGE	375	356	313	281	281	281	281
203-463-720.000	WORKER'S COMPENSATION	9,000	4,713	4,800	4,109	4,500	4,920	4,920
203-463-723.000	UNEMPLOYMENT	100	87	195	56	56	56	56
203-463-740.000	OPERATING SUPPLIES	500	268	500		500	500	500
203-463-751.000	UNIFORM CLEANING	700	614	700	321	700	700	700
203-463-775.000	M & R SUPPLIES	10,000	5,327	10,000	5,333	10,000	10,000	10,000
203-463-804.000	CONTRACTUAL SERVICE	5,000	4,863	10,000		10,000	5,000	5,000
203-463-947.000	VEHICLE RENTAL	34,100	25,342	35,000	24,723	35,000	35,000	35,000
203-463-998.001	ICE JAM OVERTIME - EXTRAORDINARY ITEM				94			
Totals for dept 463 - MAINTENANCE		196,742	159,111	212,045	125,465	207,020	202,440	202,440
Dept 468 - DUST CONTROL								
203-468-702.000	S & W FULLTIME					1,000	1,000	1,000
203-468-775.000	M & R SUPPLIES	2,000		2,000		500	500	500
203-468-947.000	VEHICLE RENTAL	660						
Totals for dept 468 - DUST CONTROL		2,660		2,000		1,500	1,500	1,500
Dept 469 - DRAINS								
203-469-702.000	S & W FULLTIME	600	736	176	25	300	300	300
203-469-710.000	S& W OVERTIME			9				
203-469-715.000	S & W SOCIAL SECURITY	50	54	14	2			
203-469-716.000	HEALTH INSURANCE	100	110	33				
203-469-717.000	LIFE/LTD INSURANCE	5	1	3	6			
203-469-718.000	PENSION	25	90	34				
203-469-775.000	M & R SUPPLIES	450		450		500	500	500
203-469-947.000	VEHICLE RENTAL	850	720	450	78	600	600	600
Totals for dept 469 - DRAINS		2,080	1,711	1,169	111	1,400	1,400	1,400

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Dept 474 - TRAFFIC CONTROL								
203-474-702.000	S & W FULLTIME	800	760	81	225	300	300	300
203-474-715.000	S & W SOCIAL SECURITY	60	55	6	16		20	20
203-474-716.000	HEALTH INSURANCE	175	154	20	37		40	40
203-474-717.000	LIFE/LTD INSURANCE	25	18	1	6		10	10
203-474-718.000	PENSION	225	203	15	69		70	70
203-474-775.000	M & R SUPPLIES	1,210	1,204	1,250	528	1,400	1,400	1,400
203-474-947.000	VEHICLE RENTAL	660	86	660	12	700	700	700
Totals for dept 474 - TRAFFIC CONTROL		3,155	2,480	2,033	893	2,400	2,540	2,540
Dept 475 - TREE TRIMMING								
203-475-702.000	S & W FULLTIME	1,900	1,833		1,923	2,200	2,200	2,200
203-475-715.000	S & W SOCIAL SECURITY	150	131		142			
203-475-716.000	HEALTH INSURANCE	350	333		165			
203-475-717.000	LIFE/LTD INSURANCE	70	65		26			
203-475-718.000	PENSION	800	760		316			
203-475-723.000	UNEMPLOYMENT	5	3		5			
203-475-947.000	VEHICLE RENTAL	1,320	719	1,250	513	800	800	800
Totals for dept 475 - TREE TRIMMING		4,595	3,844	1,250	3,090	3,000	3,000	3,000
Dept 478 - WINTER MAINTENANCE								
203-478-702.000	S & W FULLTIME	7,000	6,766	4,521	6,914	6,800	6,800	6,800
203-478-710.000	S& W OVERTIME	7,500	7,046	229	4,217	5,200	5,200	5,200
203-478-715.000	S & W SOCIAL SECURITY	1,500	1,012	364	807	1,098	1,098	1,098
203-478-716.000	HEALTH INSURANCE	1,800	1,705	763	1,582	1,800	1,800	1,800
203-478-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	2,500	1,862	134	33	100	100	100
203-478-717.000	LIFE/LTD INSURANCE	200	150	75	187	303	303	303
203-478-718.000	PENSION	1,800	1,742	884	2,103	2,400	2,400	2,400
203-478-723.000	UNEMPLOYMENT	125	113	12	58	58	58	58
203-478-775.000	M & R SUPPLIES	24,000	8,519	24,000	14,818	24,000	20,000	20,000
203-478-947.000	VEHICLE RENTAL	19,000	17,108	17,500	10,464	18,000	15,000	15,000
Totals for dept 478 - WINTER MAINTENANCE		65,425	46,023	48,482	41,183	59,759	52,759	52,759
TOTAL APPROPRIATIONS		1,263,847	1,150,406	820,099	546,858	361,979	351,633	351,633
NET OF REVENUES/APPROPRIATIONS - FUND 203		(125,197)	(48,724)	75,022	160,260	(69,978)	(59,632)	(59,632)
BEGINNING FUND BALANCE		62,546	62,546	13,825	13,825	174,085	174,085	174,085
ENDING FUND BALANCE		(62,651)	13,822	88,847	174,085	104,107	114,453	114,453

RECREATION DEPARTMENT – 208

History

In March of 1972 the City Council established a Parks and Recreation Board. The Parks and Recreation Board shall consist of 5 members who shall be qualified by experience and shall have evidenced interest in the development of parks and recreation services for public use. The board shall be appointed by the Mayor, with the approval of the City Council, for a term of 5 years. The Parks and Recreation Board shall meet monthly and shall elect its own officers each year. It shall be the duty of the Parks and Recreation Board to recommend a system of parks and recreation suitable to the needs of the city, including the supervision and maintenance of the city parks and recreation endeavors. The Parks and Recreation Board will also make recommendations to the City Manager and City Council on acquisition and disposition of city recreational property of facilities, and appropriations of revenue.

The first full time Parks and Recreation Director was appointed by the City Manager and approved by the Parks and Recreation Board in April of 1977. The Parks and Recreation Director is responsible for evaluating the community recreation interests and needs and establish program goals, as well as to plan, promote, organize and administer a comprehensive parks and recreation program. The Director is also responsible for creating and updating the Portland Parks and Recreation 5 year Master Plan. This plan has to be on file with the Department of Natural Resources in order to qualify for any DNR Grants. The Director is also responsible for writing the DNR grants and acquiring other grant funds for the department.

The Directors position is currently the Parks, Recreation & Cemetery Director. Many years ago, the Recreation Budget was pulled out of the General Fund and became a Special Revenue Fund. The City started paying an amount per year to the Recreation Department from General Fund. The remainder of Revenue for the Recreation Department comes from Donations from the Portland Community Fund, Portland Township and program fees. Portland Township's support is \$8,000.00 and Danby Township's support is \$8,000.00. Any funds left in this account annually are left in the Recreation Fund for use the next year.

Functions

The Recreation Department is responsible for all matters relating to the administration and operations of the comprehensive year round Recreation program. The Director of Parks, Recreation & Cemetery position administers and supervises the Recreation Department as indicated in our organization chart. The Department is responsible to plan, promote, organize and administer a comprehensive Recreation Program for the City of Portland. Furthermore, to evaluate the community's interest and needs and establish program goals to accomplish these objectives. The Director is also the liaison between the City Administration and the Parks and Recreation Board appointed by the City Council. The Director also updates the Portland Parks and Recreation 5 year Master Plan.

The Department is responsible for compliance with all applicable regulations within the City of Portland Code of Ordinances, as well as all other regulations required by the State and Federal Government. The Department works with the Michigan Recreation & Park Association and the Michigan Department of Natural Resources and other State and Federal Agencies to obtain services and funding for improvements to the Recreation Department. The Director is also responsible for writing DNR grants and coordinating their completion when awarded. Furthermore, the Department maintains a very good working relationship with the local schools for use and exchange of facilities to run a very comprehensive year round Recreation Program for both youth and adults.

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Fund 208 - RECREATION FUND								
ESTIMATED REVENUES								
Dept 000								
208-000-587.000	GRANTS-PORTLAND TWP	8,000	8,000	8,000	8,000	8,000	8,000	8,000
208-000-588.000	GRANTS-DANBY TOWNSHIP	8,000	8,000	8,000		8,000	8,000	8,000
208-000-590.000	GRANTS-PORTLAND COMMUNITY FUND	1,500		1,000		1,000	1,000	1,000
208-000-605.000	SPECIAL EVENTS	7,000	7,032	6,500	6,876	6,500	6,500	6,500
208-000-607.000	ADULT SOFTBALL FEES	14,000	9,990	14,000	13,251	12,000	12,000	12,000
208-000-608.000	YOUTH TENNIS	1,000	1,000	5,000	7,115	6,000	6,000	6,000
208-000-611.000	SUMMER RECREATION FEES	60	60					
208-000-612.000	ADULT BASKETBALL FEES	15,125	15,125	14,000	16,391	16,000	16,000	16,000
208-000-613.000	ADULT VOLLEYBALL FEES	1,500	1,730	2,000	2,614	2,500	2,500	2,500
208-000-616.000	YOUTH BASKETBALL FEES	8,700	8,760	8,000	11,265	11,000	11,000	11,000
208-000-617.000	YOUTH SOCCER FEES	4,200	4,025	4,000	6,230	6,000	6,000	6,000
208-000-618.000	YOUTH SOFTBALL FEES	4,600	4,475	4,000	2,445	3,000	3,000	3,000
208-000-619.000	YOUTH VOLLEY BALL FEES	1,200						
208-000-620.000	YOUTH FLAG FOOTBALL FEES	4,000	5,360	3,500	5,451	4,000	4,000	4,000
208-000-621.000	YOUTH GYMNASTICS	4,500	4,360	4,000	4,365	4,000	4,000	4,000
208-000-624.000	MISCELLANEOUS FEES				357			
208-000-625.000	YOUTH INSTRUCTIONAL	5,600	11,612	4,000	285	4,000	4,000	4,000
208-000-631.000	TBALL/COACH PITCH	5,000	5,310	4,500	4,220	5,000	5,000	5,000
208-000-676.001	DONATIONS-OTHER	3,000	2,012	3,000	2,500	500	500	500
208-000-678.005	REIMBURSEMENTS-INSURANCE AND WC		5		81			
208-000-678.006	REIMBURSEMENTS-MISCELLANEOUS		115					
208-000-699.101	CONTRIBUTION FROM GENERAL FUND	13,000	19,875	32,000	24,000	32,000	32,000	32,000
Totals for dept 000 -		109,985	116,846	125,500	115,446	129,500	129,500	129,500
TOTAL ESTIMATED REVENUES		109,985	116,846	125,500	115,446	129,500	129,500	129,500

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
APPROPRIATIONS								
Dept 690 - ADMINISTRATION								
208-690-702.000	S & W FULLTIME			38,456	30,949	43,877	43,877	43,877
208-690-703.000	S & W SUPERVISOR	23,720	23,763	6,952	19,123	8,247	8,247	8,247
208-690-706.000	S & W PARTTIME	24,500	24,150					
208-690-715.000	S & W SOCIAL SECURITY	3,500	3,593	3,474	3,757	3,988	3,988	3,988
208-690-716.000	HEALTH INSURANCE	1,500	1,501	382	892	441	441	441
208-690-716.001	HEALTH INSURANCE-RETIREES	850	780	765				
208-690-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	550	180	208	546	104	104	104
208-690-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	125	112	100		100	100	100
208-690-717.000	LIFE/LTD INSURANCE	1,000	824	1,044	966	1,042	1,042	1,042
208-690-718.000	PENSION	8,076	8,258	8,529	7,666	3,611	3,611	3,611
208-690-719.000	OTHER FRINGE	300	281	275	281	275	275	275
208-690-720.000	WORKER'S COMPENSATION	2,100	992	1,023	1,023	1,100	1,100	1,100
208-690-723.000	UNEMPLOYMENT	200	200	162	97	100	100	100
208-690-727.000	OFFICE SUPPLIES	130	126	150	93	150	150	150
208-690-730.000	POSTAGE	550	500	300	350	500	500	500
208-690-740.000	OPERATING SUPPLIES	12,005	13,630	15,000	11,731	14,000	14,000	14,000
208-690-802.000	AUDIT SERVICE	400	397	542	541	550	550	550
208-690-804.000	CONTRACTUAL SERVICE		306	3,400	2,877	4,425	4,425	4,425
208-690-806.000	DATA PROCESSING		34		264			
208-690-808.000	OFFICIAL SERVICE	17,600	17,180	16,000	15,623	18,000	18,000	18,000
208-690-809.000	INSTRUCTOR SERVICE	15,000	11,437	15,000	7,686	12,000	12,000	12,000
208-690-810.000	EQUIPMENT MAINTENANCE CONTRACT			240	143	350	350	350
208-690-851.000	TELEPHONE SERVICE	730	576	550	426	550	550	550
208-690-864.000	CONFERENCE & WORKSHOP			800	400	850	850	850
208-690-901.000	LEGAL NOTICES	100	95					
208-690-912.000	PROPERTY INSURANCE	50	47	50	49	50	50	50
208-690-934.000	M & R OFFICE EQUIPMENT	3,000	2,775			1,219	1,219	1,219
208-690-944.000	ADMINISTRATIVE SERVICES	12,774	12,768	12,724	10,640	12,768	12,768	12,768
208-690-947.000	VEHICLE RENTAL	700	627	750	545	750	750	750
208-690-956.000	MISCELLANEOUS EXPENSES	200	195					
208-690-958.000	DUES & SUBSCRIPTIONS		235	400		450	450	450
Totals for dept 690 - ADMINISTRATION		129,660	125,562	127,276	116,668	129,497	129,497	129,497
TOTAL APPROPRIATIONS		129,660	125,562	127,276	116,668	129,497	129,497	129,497
NET OF REVENUES/APPROPRIATIONS - FUND 208		(19,675)	(8,716)	(1,776)	(1,222)	3	3	3
BEGINNING FUND BALANCE		10,094	10,094	1,378	1,378	156	156	156
ENDING FUND BALANCE		(9,581)	1,378	(398)	156	159	159	159

AMBULANCE SERVICE – 210

History

In 1971, the Fire Department took over the operation of the ambulance service from Nellers Funeral Home. In 1976 the State passed Public Act 1976, establishing rules, regulations, and requirements for the licensing and operation of personnel and ambulance services. In 1986, Portland Ambulance Service became the first ambulance service in Ionia County to become an Advanced Life Support Service. At present we have three ambulances licensed and manned to the Advanced life support level.

Function

The Portland Ambulance Service is a separate City Department and has a different service area than the Fire Department. The Ambulance Service is entrusted with providing Emergency Medical Treatment to the public at a moments notice. The Ambulance Service responds to various emergencies, such as chest pain, difficulty breathing, auto and farm accidents, any situation in which a person is in need of help.

The Ambulance Service is licensed by the State of Michigan as an Advanced Life Support Agency. This is the highest level of care provided by State Law. Public Act 404 governs the ambulance service.

Staffing

- Director – Licensed as a Paramedic. Responsible for the complete operation of the ambulance service. Duties include preparing and administering the Budget, billing for calls, purchasing equipment and supplies, scheduling, training, and shift fill-in for the medics when they are on vacation, personal days and Kelly days.
- Paramedics – At present we have 3 full-time medics. Their duties include responding to emergency calls and treatment of patients, building, vehicle, and ground maintenance. Medics are also responsible for the reading of the electric and water meters on a monthly basis and help out with Code Enforcement for the City of Portland.
- Clerical – The Clerk’s position was eliminated and the City has contracted out its billing and collection activities.
- Volunteers – Volunteers are used to supplement the Full Time staff. Volunteers are paid on a per shift basis and are staffed as follows.
 - Paramedics – 3
 - Basics – 12

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Fund 210 - AMBULANCE FUND								
ESTIMATED REVENUES								
Dept 000								
210-000-601.000	MFR TRAINING	4,000	7,725	4,000		4,000	4,000	4,000
210-000-602.000	EMT TRAINING			8,000	9,850	8,000	8,000	8,000
210-000-604.000	ACLS/PALS/ITLS	15,000	15,395	18,000	14,589	12,000	12,000	12,000
210-000-605.000	SPECIAL EVENTS	3,800	3,870	2,500	6,480	5,000	5,000	5,000
210-000-632.000	CITY-GENERAL FUND	22,327	22,327	22,327	22,327	22,327	22,327	22,327
210-000-635.001	MEMBERSHIP DISCOUNT PLAN	4,500	5,725	750	1,020	750	4,500	4,500
210-000-636.000	DANBY TOWNSHIP	17,181	17,181	17,181	17,181	17,181	17,181	17,181
210-000-637.000	LYONS TOWNSHIP	9,522	9,522	9,522	9,522	9,522	9,522	9,522
210-000-638.000	ORANGE TOWNSHIP	2,300	2,300	2,300	2,300	2,300	2,300	2,300
210-000-639.000	PEWAMO VILLAGE	2,697	2,697	2,697	2,697	2,697	2,697	2,697
210-000-640.000	PORTLAND TOWNSHIP	19,573	19,573	19,573	19,573	19,573	19,573	19,573
210-000-641.000	WESTPHALIA TOWNSHIP	8,292	8,292	8,292	8,292	8,292	8,292	8,292
210-000-642.000	WESTPHALIA VILLAGE	5,307	5,307	5,307	5,307	5,307	5,307	5,307
210-000-647.000	SEBEWA TOWNSHIP	6,733	6,733	6,733	6,733	6,733	6,733	6,733
210-000-649.000	INSURANCE RECEIPTS	460,000	452,835	460,000	353,648	470,000	470,000	470,000
210-000-678.005	REIMBURSEMENTS-INSURANCE AND WC		62		698			
210-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	188,407	188,407					
Totals for dept 000 -		769,639	767,951	587,182	480,217	593,682	597,432	597,432
TOTAL ESTIMATED REVENUES		769,639	767,951	587,182	480,217	593,682	597,432	597,432

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
APPROPRIATIONS								
Dept 302 - ADMINISTRATION								
210-302-702.000	S & W FULLTIME	147,961	137,586	142,187	113,989	155,174	155,174	155,174
210-302-703.000	S & W SUPERVISOR	73,174	72,113	74,493	61,721	76,085	76,085	76,085
210-302-706.000	S & W PARTTIME	90,000	86,413	92,000	64,336	90,000	90,000	90,000
210-302-710.000	S& W OVERTIME	25,000	15,200	15,000	20,855	20,000	20,000	20,000
210-302-711.000	S & W HEALTH PREMIUMS	2,178	1,631	1,020	849	1,020	1,020	1,020
210-302-715.000	S & W SOCIAL SECURITY	24,500	23,601	17,724	19,729	17,690	17,690	17,690
210-302-716.000	HEALTH INSURANCE	11,000	11,046	13,321	16,658	25,744	25,744	25,744
210-302-716.001	HEALTH INSURANCE-RETIREES	14,439	12,939	12,693	1,053			
210-302-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	5,320	4,581	5,252	7,228	4,368	4,368	4,368
210-302-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,000		5,000	2,924	5,000	5,000	5,000
210-302-717.000	LIFE/LTD INSURANCE	3,187	2,714	3,187	2,494	3,173	3,173	3,173
210-302-718.000	PENSION	57,310	52,497	53,038	40,503	52,899	52,899	52,899
210-302-719.000	OTHER FRINGE	3,000	2,996	2,339	1,876	2,339	2,339	2,339
210-302-720.000	WORKER'S COMPENSATION	17,000	8,813	9,000	7,731	9,000	9,000	9,000
210-302-723.000	UNEMPLOYMENT	1,500	1,298	493	1,015	500	500	500
210-302-727.000	OFFICE SUPPLIES	500	418	500	208	500	500	500
210-302-730.000	POSTAGE	350	320	200	224	384	384	384
210-302-734.000	SAFETY SUPPLIES	400	254	400	57	400	400	400
210-302-740.000	OPERATING SUPPLIES	17,000	15,661	15,000	9,839	15,000	15,000	15,000
210-302-745.000	MOTOR FUEL & OIL	9,600	9,906	12,500	8,842	12,000	12,000	12,000
210-302-751.000	UNIFORM CLEANING	5,000	3,495	4,000	872	3,500	3,500	3,500
210-302-801.000	LEGAL SERVICE	500		500		500	500	500
210-302-802.000	AUDIT SERVICE	800	794	1,073	1,072	1,100	1,100	1,100
210-302-804.000	CONTRACT SERVICE-TRAINING PROGRAM	4,500	4,295	4,500	3,012	4,500	4,500	4,500
210-302-806.000	DATA PROCESSING	18,300	18,859	15,500	15,433	18,500	18,500	18,500
210-302-810.000	EQUIPMENT MAINTENANCE CONTRACT	1,000	97	1,000	848	1,000	1,000	1,000
210-302-851.000	TELEPHONE SERVICE	4,000	2,625	2,500	2,045	2,500	2,500	2,500
210-302-852.000	RADIO MAINTENANCE	15,000	11,630	12,000	10,247	10,000	10,000	10,000
210-302-864.000	CONFERENCE & WORKSHOP	500		300	175	300	300	300
210-302-869.000	MILEAGE	1,700	1,566	1,100	309			
210-302-912.000	PROPERTY INSURANCE	3,150	3,148	3,150	2,679	2,900	2,900	2,900
210-302-930.000	M & R BUILDING	2,000	273	1,000	208	750	750	750
210-302-931.000	M & R EQUIPMENT	2,500	10	2,500		2,000	2,000	2,000
210-302-932.000	M & R GROUNDS	500	68	500		500	500	500
210-302-933.000	M & R VEHICLES	3,355	3,404	3,000	603	2,000	2,000	2,000
210-302-934.000	M & R OFFICE EQUIPMENT	1,000	773	1,000	10	1,000	1,000	1,000
210-302-944.000	ADMINISTRATIVE SERVICES	27,380	27,372	27,350	22,810	27,372	27,372	27,372
210-302-947.000	VEHICLE RENTAL	15,000	2,507	10,000	1,348	5,000	5,000	5,000

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
210-302-956.000	MISCELLANEOUS EXPENSES	1,500	643	1,000	544	1,000	1,000	1,000
210-302-958.000	DUES & SUBSCRIPTIONS	600	585	2,200	2,137	3,000	3,000	3,000
210-302-960.000	EDUCATION & TRAINING	5,000		2,500		1,500	1,500	1,500
210-302-977.000	CAPITAL OUTLAY-EQUIPMENT	34,721	4,906					
210-302-977.012	CAPITAL OUTLAY - AMBULANCE	187,180	187,176	20,500	20,485	20,500	20,500	20,500
210-302-983.000	OFFICE EQUIPMENT LEASE	19,721	19,721	19,721	19,721	19,721	19,721	19,721
210-302-999.661	TRANSFER TO MOTOR POOL	26,552	26,552	26,552	26,552	26,552	26,552	26,552
Totals for dept 302 - ADMINISTRATION		885,878	780,486	638,793	513,241	646,971	646,971	646,971
TOTAL APPROPRIATIONS		885,878	780,486	638,793	513,241	646,971	646,971	646,971
NET OF REVENUES/APPROPRIATIONS - FUND 210		(116,239)	(12,535)	(51,611)	(33,024)	(53,289)	(49,539)	(49,539)
BEGINNING FUND BALANCE		179,541	179,541	167,004	167,004	133,980	133,980	133,980
ENDING FUND BALANCE		63,302	167,006	115,393	133,980	80,691	84,441	84,441



**CAPITAL PROJECT
FUNDS**

CAPTITAL IMPROVEMENT BOND

CAPITAL IMPROVEMENT BOND FUND - 406

This fund was created in 2010 when the City sold bonds to support the reconstruction of Grape and Detroit Streets in a single construction season. Typically, the City funds street reconstruction projects with funds from the City Income Tax. Because the scope of the Grape and Detroit Street projects was anticipated to cost more than two seasons of income tax proceeds, the Council decided to issue bonds rather than break that project into three seasons of smaller projects in the same neighborhood. Because of economies of scale and good bids the City still has funds remaining. The City has restricted the use of these funds to Street projects because the bonds are being repaid with income tax funds. Other streets improved with these funds include Albrow, Church, Grand River and Bridge Streets. Funds have been fully expended and the final bond payment was made in April of 2013.

In November of 2013, the City sold GOLT (General Obligation and Limited Tax) bonds to finance street improvement projects, specifically improvements to Knox, Barley, and Storz as well as the Cutler Road Improvement Project. The amount of these bonds is \$1.4 million, with an interest rate of 1.45%. Funds have been fully expended and the final bond payment was made in September 2016.

In May of 2017, the City sold GOLT (General Obligation and Limited Tax) bonds to finance various street improvement projects, including improvements to James Street, Grand River Avenue, as well as an access road to the Cutler Road Property. The amount of these bonds is \$1.92 million, with an interest rate of 1.87%. Final bond payment is scheduled for April 2021.

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Fund 405 - WELLHEAD IMPROVEMENT FUND								
ESTIMATED REVENUES								
Dept 000								
405-000-577.000	CONTRIBUTION FROM STATE -GRANT	300			461	460		
405-000-699.101	CONTRIBUTION FROM GENERAL FUND			450	1,210	1,210		
405-000-699.591	TRANSFER FROM WATER						9,000	9,000
Totals for dept 000 -		300		450	1,671	1,670	9,000	9,000
TOTAL ESTIMATED REVENUES		300		450	1,671	1,670	9,000	9,000
APPROPRIATIONS								
Dept 275 - ADMINISTRATION								
405-275-803.000	ENGINEERING SERVICE	300		450	1,200	1,200	4,500	4,500
405-275-804.000	CONTRACTUAL SERVICE				471	471	4,500	4,500
Totals for dept 275 - ADMINISTRATION		300		450	1,671	1,671	9,000	9,000
TOTAL APPROPRIATIONS		300		450	1,671	1,671	9,000	9,000
NET OF REVENUES/APPROPRIATIONS - FUND 405						(1)		
BEGINNING FUND BALANCE							(1)	(1)
ENDING FUND BALANCE						(1)	(1)	(1)

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Fund 406 - CAPITAL IMPROVEMENT FUND-STREET PROJECT								
APPROPRIATIONS								
Dept 275 - ADMINISTRATION								
406-275-999.202	TRANSFER TO MAJOR STREETS			151,200		160,000	160,000	160,000
406-275-999.203	TRANSFER TO LOCAL STREETS	850,000	823,755	125,000	65,979	80,000	80,000	80,000
406-275-999.590	TRANSFER TO WASTEWATER	435,000	219,630	11,315	12,170			
406-275-999.591	TRANSFER TO WATER	310,000	300,164	25,128	25,699			
Totals for dept 275 - ADMINISTRATION		1,595,000	1,343,549	312,643	103,848	240,000	240,000	240,000
TOTAL APPROPRIATIONS		1,595,000	1,343,549	312,643	103,848	240,000	240,000	240,000
NET OF REVENUES/APPROPRIATIONS - FUND 406		(1,595,000)	(1,343,549)	(312,643)	(103,848)	(240,000)	(240,000)	(240,000)
BEGINNING FUND BALANCE		1,888,411	1,888,411	544,862	544,862	441,014	441,014	441,014
ENDING FUND BALANCE		293,411	544,862	232,219	441,014	201,014	201,014	201,014



**ENTERPRISE
FUNDS**

REFUSE DEPARTMENT - 520

The Refuse Department is an Enterprise Fund. In October 2004, the City Council adopted a waste collection ordinance that allows the City to contract with one company to provide waste collection services. On January 31, 2005, the City began providing curbside rubbish collection and a recycling center for all of the households in the City. The City recovers the costs of the program by billing residential households for waste collection on their monthly utility bill. The City offers three levels of waste collection services, a large cart at \$10.68/month, a regular cart at \$10.17/month, or a bag tag service where residents can purchase tags to place on their rubbish bags at a cost of \$1.49 each. In 2017, the City implemented curbside recycling and eliminated the recycling center at Morse Dr.

The City still accepts used motor oil and anti-freeze but access is monitored within the DPW yard to ensure unwanted contaminants are not dropped off. Because the reclaimed oil and antifreeze can be sold, the City accepts these items from non-paying customers and township residents.

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Fund 520 - REFUSE SERVICE FUND								
ESTIMATED REVENUES								
Dept 000								
520-000-635.000	REFUSE COLLECTION FEES	1,000	827	1,000	469	900	900	900
520-000-648.000	UTILITY SALES	116,000	142,538	125,000	122,799	140,000	140,000	140,000
520-000-648.001	PENALTIES	1,150	1,254	750	1,095	1,000	1,000	1,000
520-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	11,500	9,564	100	468	100	100	100
Totals for dept 000 -		129,650	154,183	126,850	124,831	142,000	142,000	142,000
TOTAL ESTIMATED REVENUES		129,650	154,183	126,850	124,831	142,000	142,000	142,000
APPROPRIATIONS								
Dept 528 - ADMINISTRATION								
520-528-802.000	AUDIT SERVICE	600	600	843	843	900	900	900
520-528-804.000	CONTRACTUAL SERVICE-REFUSE COLLE	147,600	152,588	125,000	111,610	140,000	140,000	140,000
Totals for dept 528 - ADMINISTRATION		148,200	153,188	125,843	112,453	140,900	140,900	140,900
TOTAL APPROPRIATIONS		148,200	153,188	125,843	112,453	140,900	140,900	140,900
NET OF REVENUES/APPROPRIATIONS - FUND 520		(18,550)	995	1,007	12,378	1,100	1,100	1,100
BEGINNING FUND BALANCE		18,525	18,525	19,520	19,520	31,898	31,898	31,898
ENDING FUND BALANCE		(25)	19,520	20,527	31,898	32,998	32,998	32,998

ELECTRIC DEPARTMENT – 582

Function

The Electric Department was established in 1896 to provide electricity to the Village of Portland.

Current Function: To provide low cost electricity to Portland and Portland Township safely and reliably.

Operate and maintain Diesel Generator Plant, Hydro Plant, sub-stations and overhead/underground power lines, plus all trucks and equipment to accomplish this.

Help attract residential homes/business/industry to the area using low cost energy.

Maintain/install street lights saving taxpayers money as well as making the community safe and attractive after dark.

In 2008-2009 the Electric Department completed an expansion project which included an addition to the Diesel Plant and an addition to the garage/warehouse on Grant Street.

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Fund 582 - ELECTRIC FUND								
ESTIMATED REVENUES								
Dept 000								
582-000-626.000	GENERAL SERVICES	2,000	2,470	2,000	1,930	2,000	2,000	2,000
582-000-648.000	UTILITY SALES	3,700,000	3,778,947	3,900,000	3,300,374	3,900,000	3,900,000	3,900,000
582-000-648.001	PENALTIES	25,000	20,784	25,000	20,662	25,000	25,000	25,000
582-000-648.003	ENERGY OPTIMIZATION REVENUE	62,000	60,053	62,000	56,790	62,000	62,000	62,000
582-000-650.000	CUSTOMER DEPOSITS				16			
582-000-653.000	JOINT USE OF POLES -AMERITECH	1,525	1,525	1,525	1,525	1,525	1,525	1,525
582-000-665.000	INTEREST INCOME	500	406	500		500	500	500
582-000-665.004	INTEREST INCOME-CUSTOMER DEPOSITS	200		200		200	200	200
582-000-669.000	PRINCIPAL PAYMENT-GRANT ST LOAN	20,000						
582-000-678.001	REIMBURSEMENTS-MPPA	150,000						
582-000-678.005	REIMBURSEMENTS-INSURANCE AND WC	2,000	1,520	2,000	1,784	2,000	2,000	2,000
582-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	159,195	139,980	25,000	296			
582-000-695.000	SALE OF MATERIALS		778	500		500	500	500
Totals for dept 000 -		4,122,420	4,006,463	4,018,725	3,383,377	3,993,725	3,993,725	3,993,725
TOTAL ESTIMATED REVENUES		4,122,420	4,006,463	4,018,725	3,383,377	3,993,725	3,993,725	3,993,725

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
APPROPRIATIONS								
Dept 201 - GENERAL ADMINISTRATION								
582-201-705.000	S & W BILLING & METER READING	52,689	52,502	54,931	45,041	62,128	62,128	62,128
582-201-710.000	S& W OVERTIME	200						
582-201-711.000	S & W HEALTH PREMIUMS	60	60	60	50	60	60	60
582-201-712.000	S & W ELECTED OFFICIALS	450	225	700	375	375	375	375
582-201-715.000	S & W SOCIAL SECURITY	4,014	3,779	4,208	3,246	4,677	4,677	4,677
582-201-716.000	HEALTH INSURANCE	10,725	10,835	11,166	8,769	14,169	14,169	14,169
582-201-716.001	HEALTH INSURANCE-RETIREES	5,516		16,251	62			
582-201-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	2,132	1,396	1,404	2,964	1,976	1,976	1,976
582-201-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	2,000	753	2,000	1,844	2,000	2,000	2,000
582-201-717.000	LIFE/LTD INSURANCE	715	659	709	733	900	900	900
582-201-718.000	PENSION	57,592	119,344	85,511	64,387	85,234	85,234	85,234
582-201-719.000	OTHER FRINGE	506	157	227	157	220	220	220
582-201-723.000	UNEMPLOYMENT	6	153	153	62	162	162	162
582-201-727.000	OFFICE SUPPLIES	1,100	1,494	1,100	439	1,100	1,100	1,100
582-201-730.000	POSTAGE	4,000	4,004	4,200	3,140	4,200	4,200	4,200
582-201-740.000	OPERATING SUPPLIES	2,500	2,852	2,000	1,639	2,000	2,000	2,000
582-201-802.000	AUDIT SERVICE	2,300	2,005	2,300	1,777	2,300	2,300	2,300
582-201-803.000	ENGINEERING SERVICE	5,000	6,841	5,000	2,025	5,000	5,000	5,000
582-201-804.000	CONTRACTUAL SERVICE	1,000		500		500	500	500
582-201-806.000	DATA PROCESSING	2,000	1,948	2,500	2,281	2,500	2,500	2,500
582-201-810.000	EQUIPMENT MAINTENANCE CONTRACT		59	150	98	150	150	150
582-201-851.000	TELEPHONE SERVICE	5,520	4,905	5,000	2,835	5,000	5,000	5,000
582-201-864.000	CONFERENCE & WORKSHOP	3,500	2,071	3,500	2,618	3,500	3,500	3,500
582-201-901.000	LEGAL NOTICES		151	100		100	100	100
582-201-902.000	ADVERTISING	2,000	1,488	2,000	1,500	2,000	2,000	2,000
582-201-912.000	PROPERTY INSURANCE	6,972	9,520	10,572	10,572	10,572	10,572	10,572
582-201-914.000	VEHICLE INSURANCE	5,325	5,325	5,325	4,264	5,400	5,400	5,400
582-201-923.000	WATER	800	819	800	704	800	800	800
582-201-924.000	SEWER	1,200	1,217	1,300	1,075	1,300	1,300	1,300
582-201-927.000	MISS DIG	380	371	500	475	475	475	475
582-201-931.000	M & R EQUIPMENT	5,887	5,389	500		1,232	1,232	1,232
582-201-944.000	ADMINISTRATIVE SERVICES	72,000	72,900	72,000	60,750	72,900	72,900	72,900
582-201-947.000	VEHICLE RENTAL	2,310	4,817	5,000	4,968	5,000	5,000	5,000
582-201-956.000	MISCELLANEOUS EXPENSES		5	25		25	25	25
582-201-958.000	DUES & SUBSCRIPTIONS	36,000	33,239	36,000	26,353	36,000	36,000	36,000
582-201-992.000	PRINCIPAL PAYMENT					60,000	60,000	60,000
582-201-995.000	INTEREST PAYMENT	51,068	51,068	48,908	48,908	48,908	48,908	48,908
582-201-999.101	TRANSFER TO GENERAL FUND	50,037	50,037	50,037	50,037	50,037	50,037	50,037
Totals for dept 201 - GENERAL ADMINISTRATION		397,504	452,388	436,637	354,148	492,900	492,900	492,900

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Dept 539 - DISTRIBUTION								
582-539-702.000	S & W FULLTIME	295,156	222,585	255,898	162,999	263,072	263,072	263,072
582-539-703.000	S & W SUPERVISOR	100,225	93,083	103,380	72,430	111,761	111,761	111,761
582-539-706.000	S & W PARTTIME	10,000	4,405		1,284	4,100	4,100	4,100
582-539-707.000	S& W STANDBY PAY	15,000	13,640	14,000	12,250	14,420	14,420	14,420
582-539-710.000	S& W OVERTIME	40,896	43,245	27,213	26,008	28,161	28,161	28,161
582-539-711.000	S & W HEALTH PREMIUMS	2,400	2,396	2,400	1,998	2,216	2,216	2,216
582-539-715.000	S & W SOCIAL SECURITY	33,559	28,465	29,751	21,171	30,829	30,829	30,829
582-539-716.000	HEALTH INSURANCE	39,099	25,749	21,554	13,199	29,924	29,924	29,924
582-539-716.001	HEALTH INSURANCE-RETIREES	5,554	18,705	11,226	13,542	16,492	16,492	16,492
582-539-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	7,098	5,478	4,846	7,696	6,934	6,934	6,934
582-539-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	8,400	2,240	2,500		2,500	2,500	2,500
582-539-717.000	LIFE/LTD INSURANCE	4,735	4,105	4,735		4,735	4,735	4,735
582-539-718.000	PENSION	45,588	192	36,252	26,958	36,655	36,655	36,655
582-539-719.000	OTHER FRINGE	1,250	1,225	1,250	1,000	1,250	1,250	1,250
582-539-720.000	WORKER'S COMPENSATION	6,000	7,317	7,300	5,890			
582-539-723.000	UNEMPLOYMENT	30	826	735	329	280	280	280
582-539-734.000	SAFETY SUPPLIES	6,500	1,526	6,500	1,821	6,500	6,500	6,500
582-539-740.000	OPERATING SUPPLIES	5,100	2,564	5,100	1,338	5,100	5,100	5,100
582-539-745.000	MOTOR FUEL & OIL	5,000	4,338	5,000	3,979	5,000	5,000	5,000
582-539-745.001	FUEL-DIESEL GENERATION	20,000	2,349	20,000	798	20,000	20,000	20,000
582-539-751.000	UNIFORM CLEANING	3,500	3,695	3,500	2,275	3,500	3,500	3,500
582-539-766.000	TOOLS	4,000	4,505	4,200	489	4,200	4,200	4,200
582-539-775.000	M & R SUPPLIES	134,195	106,673	150,000	111,131	150,000	150,000	150,000
582-539-803.000	ENGINEERING SERVICE	50,000	422	60,000	20,497	50,000	50,000	50,000
582-539-803.001	ENG SERVICE-POWER RATE STUDY		1,365			10,000	10,000	10,000
582-539-803.002	ENG SERVICE-FERC LICENSE	20,000	22,294	25,000	5,067	25,000	25,000	25,000
582-539-803.019	ENG SERVICE - BROADBAND				19,150			
582-539-804.000	CONTRACTUAL SERVICE	1,800	1,746	700	726	500	500	500
582-539-818.000	PCB REMOVAL	10,000	6,812	10,000	2,099	10,000	10,000	10,000
582-539-852.000	RADIO MAINTENANCE	250	314	802	802	802	802	802
582-539-921.000	ELECTRICITY	2,550	2,454	2,550	2,293	2,550	2,550	2,550
582-539-922.000	GAS	6,100	12,553	9,500	11,365	9,500	9,500	9,500
582-539-922.001	GAS-DIESEL GENERATION	5,000		5,000		5,000	5,000	5,000
582-539-925.000	PURCHASED POWER-MPPA ESP	2,566,002	2,226,010	2,362,002	1,629,641	2,400,000	2,400,000	2,400,000
582-539-926.005	ENERGY OPTIMIZATION PROGRAM COSTS	58,634	8,745	58,634	12,267	25,000	25,000	25,000
582-539-930.000	M & R BUILDING	47,320	7,067	68,000	3,692	100,000	100,000	100,000
582-539-931.000	M & R EQUIPMENT	5,000	6,200	5,000	618	5,000	5,000	5,000
582-539-931.001	M & R TREE TRIMMING EQUIPMENT	500	66	500	86	500	500	500
582-539-932.000	M & R GROUNDS	4,000	4,131	4,000	1,260	4,000	4,000	4,000
582-539-932.001	M&R GROUNDS-AST CLEANUP	10,000	14,591	10,000	3,820	10,000	10,000	10,000
582-539-933.000	M & R VEHICLES	10,000	2,811	15,000	2,444	15,000	15,000	15,000
582-539-935.000	M & R METERS	5,000	6,001	5,000	720	5,000	5,000	5,000
582-539-937.000	M & R HYDRO	13,000	12,038	11,726	16,892	12,000	12,000	12,000
582-539-939.000	M & R LINES	30,000	6,525	30,000	2,779	30,000	30,000	30,000
582-539-947.000	VEHICLE RENTAL	2,500	297	350		350	350	350
582-539-956.000	MISCELLANEOUS EXPENSES	500	4,240	4,000	6,833	750	750	750
582-539-968.000	DEPRECIATION EXPENSE	375,000	365,657	375,000		380,000	380,000	380,000

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
582-539-977.000	CAPITAL OUTLAY-EQUIPMENT	295,680		460,000	406,786	40,000	40,000	40,000
582-539-979.000	DIESEL ENGINE PROJECT	50,000	21,592	50,000	3,081	50,000	50,000	50,000
582-539-985.001	JOINT PROJECTS	125,000		125,000		125,000	125,000	125,000
582-539-985.007	GRAND RIVER & JAMES PROJECT		48		(48)			
582-539-998.001	ICE JAM OVERTIME - EXTRAORDINARY ITEM				865			
Totals for dept 539 - DISTRIBUTION		4,487,121	3,333,285	4,415,104	2,645,618	4,063,581	4,063,581	4,063,581
TOTAL APPROPRIATIONS		4,884,625	3,785,673	4,851,741	2,999,766	4,556,481	4,556,481	4,556,481
NET OF REVENUES/APPROPRIATIONS - FUND 582		(762,205)	220,790	(833,016)	383,611	(562,756)	(562,756)	(562,756)
BEGINNING FUND BALANCE		6,902,599	6,902,599	6,989,045	6,989,045	7,372,656	7,372,656	7,372,656
FUND BALANCE ADJUSTMENTS		(134,347)	(134,347)					
ENDING FUND BALANCE		6,006,047	6,989,042	6,156,029	7,372,656	6,809,900	6,809,900	6,809,900

WASTEWATER DEPARTMENT – 590

Function

The ultimate purpose for the existence of the Portland Wastewater Treatment Plant (WWTP) is to protect the public and the environment from the harmful effects of raw sewage generated by those living and working in the City of Portland. This is accomplished by treating the raw wastewater to a degree that minimizes any harmful effect to the Grand River and allows the treated solids to be used as a fertilizer and soil conditioner on farmland. The City is committed to bringing together the various resources necessary to accomplish this mission.

History

Portland built its first WWTP in 1958. Prior to that, the sanitary sewage produced by the City was dumped directly into the Grand and Lookingglass Rivers. The original facility was a primary treatment plant that provided only 40 to 60 percent solids removal but very little suspended organic matter removal. In 1973, the plant was upgraded to a secondary treatment plant by adding biological treatment. The biological treatment effectively removes the suspended organic matter and dissolved solids remaining at the end of the primary treatment. Currently, the WWTP removes on average 95% of the solids, organic matter and phosphorus while providing a level of disinfection prior to entering the Grand River. The WWTP is designed to “provide a minimum of 80% phosphorous removal and produce quality wastewater treatment for a projected city population of 5000. The present City population is 3883 persons (2010 census)”.

Current Information

The WWTP currently treats an average of 351,000 gallons of wastewater each day. The treated wastewater is discharged to the Grand River. Fifty-nine dry tons of solids are removed each year and applied to farmland as a fertilizer and soil conditioner. The WWTP department is responsible for all operations and maintenance of the WWTP, two lift stations, and routine maintenance of the 22 miles of collection system. We operate with a team of three full time people; two operators and a superintendent.

The City’s WWTP operates under the authority of The Environment, Great Lakes & Energy (EGLE) and the National Pollution Discharge Elimination System (NPDES). Every five years, the City is required to renew its NPDES permit.

The City updated the Wastewater Treatment Plant in 2011-2012.

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Fund 590 - WASTEWATER FUND								
ESTIMATED REVENUES								
Dept 000								
590-000-553.000	SAW GRANT					31,168		
590-000-646.000	NEW SERVICE		1,500	1,500	1,500	1,500	1,500	1,500
590-000-648.000	UTILITY SALES	848,966	864,846	891,414	751,641	936,000	936,000	936,000
590-000-648.001	PENALTIES	7,000	6,596	7,000	5,652			
590-000-678.005	REIMBURSEMENTS-INSURANCE AND WC	300	368		49,495			
590-000-678.006	REIMBURSEMENTS - MISCELLANEOUS	400	794	400	59			
590-000-699.105	TRANSFER FROM INCOME TAX	7,433	1,932	55,220	52,579	1,000	1,000	1,000
590-000-699.406	TRANSFER FROM CIP STREET FUND	435,000	219,630	11,315	12,170			
Totals for dept 000 -		1,299,099	1,095,666	966,849	904,264	938,500	938,500	938,500
TOTAL ESTIMATED REVENUES		1,299,099	1,095,666	966,849	904,264	938,500	938,500	938,500

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
APPROPRIATIONS								
Dept 201 - GENERAL ADMINISTRATION								
590-201-705.000	S & W BILLING & METER READING	45,368	45,369	47,446	38,947	53,409	53,409	53,409
590-201-711.000	S & W HEALTH PREMIUMS	30	60		50			
590-201-715.000	S & W SOCIAL SECURITY	3,455	3,261	3,631	2,803	4,085	4,085	4,085
590-201-716.000	HEALTH INSURANCE	9,498	9,582	9,892	7,703	12,510	12,510	12,510
590-201-716.001	HEALTH INSURANCE-RETIREES	3,931		1,427	62			
590-201-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,716	1,188	1,404	2,574	1,768	1,768	1,768
590-201-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	2,000	753	1,500	1,287			
590-201-717.000	LIFE/LTD INSURANCE	618	565	615	646	851	851	851
590-201-718.000	PENSION	41,088	44,242	44,951	35,271	46,023	46,023	46,023
590-201-719.000	OTHER FRINGE	175	94	202	94	195	195	195
590-201-723.000	UNEMPLOYMENT	5	139	138	57	149	149	149
590-201-727.000	OFFICE SUPPLIES	500	556	500	311	500	500	500
590-201-730.000	POSTAGE	3,200	3,339	3,200	2,704	3,400	3,400	3,400
590-201-740.000	OPERATING SUPPLIES	1,015	1,551	1,200	1,053	1,200	1,200	1,200
590-201-801.000	LEGAL SERVICE	700	656	1,000	604	1,000	1,000	1,000
590-201-802.000	AUDIT SERVICE	1,905	1,905	2,000	1,677	2,000	2,000	2,000
590-201-803.000	ENGINEERING SERVICE	1,000	66	22,000	32,899	15,000	15,000	15,000
590-201-804.000	CONTRACTUAL SERVICE	600				13,000	13,000	13,000
590-201-806.000	DATA PROCESSING	3,200	1,664	2,200	1,823	1,750	1,750	1,750
590-201-851.000	TELEPHONE SERVICE	13,920	3,336	2,500	1,608	1,800	1,800	1,800
590-201-864.000	CONFERENCE & WORKSHOP	500				600	600	600
590-201-901.000	LEGAL NOTICES	100	150	100		200	200	200
590-201-912.000	PROPERTY INSURANCE	2,605	2,604	2,900	2,789	3,000	3,000	3,000
590-201-915.000	BOILER INSURANCE	637	636	700	670	700	700	700
590-201-927.000	MISS DIG	500	371	500	475	650	650	650
590-201-934.000	M & R OFFICE EQUIPMENT	867	421	500		3,132	3,132	3,132
590-201-944.000	ADMINISTRATIVE SERVICES	56,500	56,544	56,500	47,120	56,544	56,544	56,544
590-201-947.000	VEHICLE RENTAL	1,980	4,817	5,000	4,968	5,000	5,000	5,000
590-201-956.000	MISCELLANEOUS EXPENSES	300	245	300	44	500	500	500
590-201-992.000	PRINCIPAL PAYMENT					64,000	64,000	64,000
590-201-995.000	INTEREST PAYMENT	101,415	101,415	99,600	50,265	97,710	97,710	97,710
590-201-999.101	TRANSFER TO GENERAL FUND	31,764	31,764	31,764	31,764	31,764	31,764	31,764
Totals for dept 201 - GENERAL ADMINISTRATION		331,092	317,293	343,670	270,268	422,440	422,440	422,440

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Dept 441 - COLLECTIONS								
590-441-702.000	S & W FULLTIME	6,298	6,004	8,492	4,209	6,460	6,460	6,460
590-441-703.000	S & W SUPERVISOR	3,874	3,471	3,539	2,826	3,624	3,624	3,624
590-441-707.000	S& W STANDBY PAY	5,500	6,101	6,000	5,263	6,000	6,000	6,000
590-441-710.000	S& W OVERTIME	2,500	3,206	1,167	1,338	4,000	4,000	4,000
590-441-715.000	S & W SOCIAL SECURITY	782	1,412	1,010	1,022	1,063	1,063	1,063
590-441-716.000	HEALTH INSURANCE		502	486	468	500	500	500
590-441-716.001	HEALTH INSURANCE-RETIREES	693	6,640	680	572	686	686	686
590-441-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	104	78	193	208	300	300	300
590-441-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,000						
590-441-717.000	LIFE/LTD INSURANCE	154	229	194	200	206	206	206
590-441-718.000	PENSION	1,222	2,717	1,851	1,667	1,851	1,851	1,851
590-441-719.000	OTHER FRINGE			13				
590-441-723.000	UNEMPLOYMENT	1	66	36	8	20	20	20
590-441-734.000	SAFETY SUPPLIES	775	242	675	262	8,000	8,000	8,000
590-441-740.000	OPERATING SUPPLIES	500	269	300	115	300	300	300
590-441-775.000	M & R SUPPLIES	6,503	8,256	6,075	4,039	6,000	6,000	6,000
590-441-803.000	ENGINEERING SERVICE	15,000						
590-441-803.009	ENG SERVICE-KENT STREET					1,000	1,000	1,000
590-441-803.017	ENGINEERING - JAMES STREET	71,000		421	421			
590-441-803.018	ENGINEERING - CUTLER RD EXPANSION			16,775	12,300			
590-441-804.000	CONTRACTUAL SERVICE	5,500	5,050	700		4,500	4,500	4,500
590-441-804.017	CONTRACTED SERVICES - JAMES STREET	364,000		9,452				
590-441-804.018	CONSTRUCTION - CUTLER RD EXPANSION			42,500	40,279			
590-441-947.000	VEHICLE RENTAL	35,204	19,812	22,500	7,978	27,000	27,000	27,000
590-441-956.000	MISCELLANEOUS EXPENSES	300	95	300		300	300	300
590-441-977.000	CAPITAL OUTLAY-EQUIPMENT					3,000	3,000	3,000
Totals for dept 441 - COLLECTIONS		520,910	64,150	123,359	83,175	74,810	74,810	74,810

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Dept 548 - PLANT OPERATIONS								
590-548-702.000	S & W FULLTIME	93,437	92,518	98,822	63,075	106,554	106,554	106,554
590-548-703.000	S & W SUPERVISOR	90,017	87,110	62,500	62,493			
590-548-710.000	S& W OVERTIME	12,589	3,527	12,301	3,196	3,600	3,600	3,600
590-548-711.000	S & W HEALTH PREMIUMS	1,200	1,722		1,628			
590-548-715.000	S & W SOCIAL SECURITY	14,997	13,927	15,601	11,272	9,154	9,154	9,154
590-548-716.000	HEALTH INSURANCE	19,040	9,990		205			
590-548-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	2,080	2,080					
590-548-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,000						
590-548-717.000	LIFE/LTD INSURANCE	2,705	2,532	2,696	1,918	2,391	2,391	2,391
590-548-718.000	PENSION	19,258	22,452	19,302	14,773	18,000	18,000	18,000
590-548-719.000	OTHER FRINGE	750	975	750	750	500	500	500
590-548-720.000	WORKER'S COMPENSATION	3,000	3,187	3,000	2,581	3,000	3,000	3,000
590-548-723.000	UNEMPLOYMENT	18	385	419	176	110	110	110
590-548-734.000	SAFETY SUPPLIES	3,050	2,814	3,100	1,671	2,000	2,000	2,000
590-548-740.000	OPERATING SUPPLIES	14,500	15,841	15,300	16,118	20,000	20,000	20,000
590-548-751.000	UNIFORM CLEANING	2,400	1,731	2,400	1,161	1,000	1,000	1,000
590-548-804.000	CONTRACTUAL SERVICE	32,200	32,027	100,100	66,892	160,000	160,000	160,000
590-548-921.000	ELECTRICITY	46,000	42,295	46,000	41,712	46,800	46,800	46,800
590-548-922.000	GAS	4,250	6,974	5,100	5,071	5,300	5,300	5,300
590-548-923.000	WATER	175	230	275	167	300	300	300
590-548-930.000	M & R BUILDING	3,000	10,781	2,700	2,059	2,700	2,700	2,700
590-548-931.000	M & R EQUIPMENT	12,500	28,225	16,000	15,688	22,000	22,000	22,000
590-548-932.000	M & R GROUNDS	1,600	1,524	1,700	1,288	1,800	1,800	1,800
590-548-947.000	VEHICLE RENTAL	1,572	9,901	13,000	6,913	12,000	12,000	12,000
590-548-960.000	EDUCATION & TRAINING	2,400	2,331	2,400	1,701	3,000	3,000	3,000
590-548-968.000	DEPRECIATION EXPENSE	220,000	237,909	220,000		220,000	220,000	220,000
590-548-977.000	CAPITAL OUTLAY-EQUIPMENT		(5,050)			2,000	2,000	2,000
590-548-998.000	ICE JAM - EXTRAORDINARY ITEM				46,252			
590-548-998.001	ICE JAM OVERTIME - EXTRAORDINARY ITEM				49,223			
Totals for dept 548 - PLANT OPERATIONS		603,738	627,938	643,466	417,983	642,209	642,209	642,209
TOTAL APPROPRIATIONS		1,455,740	1,009,381	1,110,495	771,426	1,139,459	1,139,459	1,139,459
NET OF REVENUES/APPROPRIATIONS - FUND 590		(156,641)	86,285	(143,646)	132,838	(200,959)	(200,959)	(200,959)
BEGINNING FUND BALANCE		1,713,219	1,713,219	1,697,868	1,697,868	1,830,706	1,830,706	1,830,706
FUND BALANCE ADJUSTMENTS		(101,633)	(101,633)					
ENDING FUND BALANCE		1,454,945	1,697,871	1,554,222	1,830,706	1,629,747	1,629,747	1,629,747

WATER DEPARTMENT – 591

Function

The Water Department is responsible for providing an abundant, high quality supply of potable water to the citizens and businesses of Portland. The Department maintains the water and the water distribution mains. The Department provides funds for development, extension and improvement of facilities required to carry out its duties.

The Department employs a full time water technician. The Department utilizes personnel from the Department of Public Works for maintenance of the water distribution main as well as for construction and service connections that are done by staff. Some construction or reconstruction projects and distribution systems are of a size or nature, which necessitates contracting these services to outside individuals or firms. The Department provides funds for this work.

The water treatment and distribution systems are regulated by the Michigan Department of Public Health. Revenues for all water system improvements and operating costs are generated by water sales and through special fees such as connection fees, system development charges and special assessments.

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Fund 591 - WATER FUND								
ESTIMATED REVENUES								
Dept 000								
591-000-626.000	GENERAL SERVICES	1,000	1,700	1,000	805	900	900	900
591-000-646.000	NEW SERVICE			5,227	5,227	5,000	5,000	5,000
591-000-648.000	UTILITY SALES	604,889	610,786	616,987	513,441	629,327	629,327	629,327
591-000-648.001	PENALTIES	5,000	4,352	5,000	3,664	4,500	4,500	4,500
591-000-665.000	INTEREST INCOME		390					
591-000-667.000	RENTAL INCOME	9,200	9,271	9,200	9,052	9,100	9,100	9,100
591-000-678.005	REIMBURSEMENTS-INSURANCE AND WC		260		327			
591-000-678.006	REIMBURSEMENTS - MISCELLANEOUS		768		690			
591-000-695.000	SALE OF MATERIALS		1,898		173			
591-000-699.105	TRANSFER FROM INCOME TAX			52,035	49,634	1,000	1,000	1,000
591-000-699.406	TRANSFER FROM CIP STREET FUND	310,000	300,164	25,128	25,699			
Totals for dept 000 -		930,089	929,589	714,577	608,712	649,827	649,827	649,827
TOTAL ESTIMATED REVENUES		930,089	929,589	714,577	608,712	649,827	649,827	649,827

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
APPROPRIATIONS								
Dept 201 - GENERAL ADMINISTRATION								
591-201-705.000	S & W BILLING & METER READING	45,368	45,365	47,446	38,944	53,409	53,409	53,409
591-201-711.000	S & W HEALTH PREMIUMS	60	60		50	60	60	60
591-201-715.000	S & W SOCIAL SECURITY	3,455	3,260	8,705	2,803	4,085	4,085	4,085
591-201-716.000	HEALTH INSURANCE	9,498	9,582	10,630	7,703	12,540	12,540	12,540
591-201-716.001	HEALTH INSURANCE-RETIREES	3,931		747		62		
591-201-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,716	1,188	1,300	2,574	1,768	1,768	1,768
591-201-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	2,500	753	1,500	1,287	1,500	1,500	1,500
591-201-717.000	LIFE/LTD INSURANCE	618	565	615	646	710	710	710
591-201-718.000	PENSION	25,188	27,838	16,499	12,582	17,139	17,139	17,139
591-201-719.000	OTHER FRINGE	275	31	202	31	71	71	71
591-201-723.000	UNEMPLOYMENT	5	139	138	57	149	149	149
591-201-727.000	OFFICE SUPPLIES	200	153	200	87	200	200	200
591-201-730.000	POSTAGE	3,500	3,369	3,500	2,676	3,500	3,500	3,500
591-201-740.000	OPERATING SUPPLIES	1,200	1,317	1,000	1,034	1,100	1,100	1,100
591-201-802.000	AUDIT SERVICE	1,550	1,905	2,000	1,677	2,000	2,000	2,000
591-201-803.000	ENGINEERING SERVICE	25,000	8,205	2,770	2,770	1,500	4,000	4,000
591-201-804.000	CONTRACTUAL SERVICE	5,000	5,631	5,000	4,562	6,200	6,200	6,200
591-201-806.000	DATA PROCESSING	500	704	500	456	500	500	500
591-201-851.000	TELEPHONE SERVICE	5,400	3,135	2,000	1,716	2,400	2,400	2,400
591-201-901.000	LEGAL NOTICES	250		250		250	250	250
591-201-912.000	PROPERTY INSURANCE	2,300	2,299	2,400	2,396	2,400	2,400	2,400
591-201-927.000	MISS DIG	500	371	500	475	500	500	500
591-201-934.000	M & R OFFICE EQUIPMENT	867	421	400		2,351	2,351	2,351
591-201-944.000	ADMINISTRATIVE SERVICES	56,500	56,544	56,500	47,120	56,544	56,544	56,544
591-201-947.000	VEHICLE RENTAL	5,500	4,817	5,500	4,968	5,000	5,000	5,000
591-201-956.000	MISCELLANEOUS EXPENSES	1,500	1,392	1,500	400	1,500	1,500	1,500
591-201-992.000	PRINCIPAL PAYMENT					75,000	75,000	75,000
591-201-995.000	INTEREST PAYMENT	14,497	14,497	12,684	12,684	10,809	10,809	10,809
591-201-999.101	TRANSFER TO GENERAL FUND	32,009	32,009	32,009	32,009	32,009	32,009	32,009
591-201-999.405	TRANSFER TO WELLHEAD GRANT					9,000	9,000	9,000
Totals for dept 201 - GENERAL ADMINISTRATION		248,887	225,550	216,495	181,769	304,194	306,694	306,694

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Dept 441 - COLLECTIONS								
591-441-702.000	S & W FULLTIME	57,841	58,776	66,518	49,118	72,195	72,195	72,195
591-441-703.000	S & W SUPERVISOR	19,369	20,852	17,693	16,261	18,122	18,122	18,122
591-441-706.000	S & W PARTTIME		51	1,000	23		500	500
591-441-707.000	S& W STANDBY PAY	5,500	6,103	6,000	5,265		6,500	6,500
591-441-710.000	S& W OVERTIME	9,022	3,749	6,870	1,945	5,300	5,300	5,300
591-441-715.000	S & W SOCIAL SECURITY	6,420	6,507	6,968	5,277	7,468	7,468	7,468
591-441-716.000	HEALTH INSURANCE	9,172	10,045	10,017	8,070		11,200	11,200
591-441-716.001	HEALTH INSURANCE-RETIREES	4,159	4,427	4,080	3,432		4,100	4,100
591-441-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	2,864	2,212	2,939	3,848		4,000	4,000
591-441-717.000	LIFE/LTD INSURANCE	1,277	1,297	1,346	1,226	1,346	1,346	1,346
591-441-718.000	PENSION	7,611	11,137	9,237	8,071	9,622	9,622	9,622
591-441-719.000	OTHER FRINGE	250	325	313	250	250	250	250
591-441-720.000	WORKER'S COMPENSATION	1,700	2,142	2,100	1,464			
591-441-723.000	UNEMPLOYMENT	7	191	209	58	80	80	80
591-441-734.000	SAFETY SUPPLIES	300	305	500	219	500	500	500
591-441-740.000	OPERATING SUPPLIES	300	92	3,000	230	3,000	3,000	3,000
591-441-743.000	CHEMICALS-TESTING	13,000	8,363	13,000	8,700	13,000	13,000	13,000
591-441-751.000	UNIFORM CLEANING	600	595	600	466		600	600
591-441-766.000	TOOLS	600	68	600	75	600	600	600
591-441-775.000	M & R SUPPLIES	15,000	4,770	15,000	6,492	15,000	15,000	15,000
591-441-803.000	ENGINEERING SERVICE			12,800		5,000	5,000	5,000
591-441-803.009	ENG SERVICE-KENT STREET					1,000	1,000	1,000
591-441-803.017	ENGINEERING - JAMES STREET	47,000		281	280			
591-441-803.018	ENGINEERING - CUTLER RD EXPANSION			15,250	11,899			
591-441-804.017	CONTRACTED SERVICES - JAMES STREET	242,000		23,887				
591-441-804.018	CONSTRUCTION - CUTLER RD EXPANSION			38,619	37,735			
591-441-852.000	RADIO MAINTENANCE	2,000	1,793	2,200	1,882	2,200	2,200	2,200
591-441-921.000	ELECTRICITY	29,000	34,607	29,000	28,052		35,065	35,065
591-441-922.000	GAS	650	493	650	532		608	608
591-441-930.000	M & R BUILDING	3,000	574	3,000	183	3,000	3,000	3,000
591-441-931.000	M & R EQUIPMENT	15,000	1,190	15,000	3,649	15,000	15,000	15,000
591-441-935.000	M & R METERS	50,000	18,512	50,000	1,186	50,000	50,000	50,000
591-441-936.000	M & R WELLS	25,000	15,297	45,000	15,134	45,000	45,000	45,000
591-441-940.000	M & R WATER TOWER	82,000	66,938	82,000	61,233	82,000	82,000	82,000
591-441-947.000	VEHICLE RENTAL	28,600	27,749	32,000	23,853	32,000	32,000	32,000
591-441-958.000	DUES & SUBSCRIPTIONS	750	324	750	261	800	800	800
591-441-960.000	EDUCATION & TRAINING	1,500	450	1,500	1,069	1,500	1,500	1,500
591-441-968.000	DEPRECIATION EXPENSE	182,000	186,474	185,000		187,000	187,000	187,000
591-441-971.000	CAPITAL OUTLAY LAND	160,000						
591-441-975.000	CAPITAL OUTLAY BUILDING	8,000	7,980					
Totals for dept 441 - COLLECTIONS		1,031,492	504,388	704,927	307,438	570,983	632,956	632,956
TOTAL APPROPRIATIONS		1,280,379	729,938	921,422	489,207	875,177	939,650	939,650
NET OF REVENUES/APPROPRIATIONS - FUND 591		(350,290)	199,651	(206,845)	119,505	(225,350)	(289,823)	(289,823)
BEGINNING FUND BALANCE		3,807,901	3,807,901	3,939,798	3,939,798	4,059,303	4,059,303	4,059,303
FUND BALANCE ADJUSTMENTS		(67,755)	(67,755)					
ENDING FUND BALANCE		3,389,856	3,939,797	3,732,953	4,059,303	3,833,953	3,769,480	3,769,480



**INTERNAL SERVICE
FUND**

MOTOR POOL

Function

The Department of Public Works is responsible for all matters relating to the construction, management, maintenance and operations of the physical properties and services of the Department of Public Works owned by the City of Portland. The Department is responsible for our major street systems, local street system, and motor pool. The Department has a foreman, two laborers and a mechanic.

The foreman oversees the work as directed by the Department of Public Services and the City Manager to see that it is carried out in a timely fashion without sacrificing the quality of the work.

The summer months consist of crack sealing, sweeping streets, repairing streets, black topping, and cleaning catch basins as well as drain pipes. Sign replacement is done year round, as our budget allows. Fall of each year is spent cleaning leaves off the streets, out of the parks and in the cemetery. Our goal from year to year is to cover the entire town with our leaf machine on a daily basis.

Late fall and early winter is spent servicing, cleaning, sand blasting and painting snow removal equipment. Our goal is to go into winter with our equipment in excellent condition. We also try to sweep the town one more time before the snow comes.

Winter can be a challenging time in this Department. From November 26th to April 1st of each year, we have the on-call person start his shift at 5:00 a.m. to salt hills and intersections before heavy traffic starts. During off times in the winter, the Department of Public Works crews are cleaning up brush after the Electric Department crews cut trees down. There is also time spent trimming brush from alleys, roadways, and over sidewalks. As always, keeping the streets safe and snow-free is our goal.

Spring is a busy time of year after the snow melts. We are busy sweeping streets, cleaning up leftover leaves and trash, and repairing any damage done during the winter. The DPW also oversees the Annual “Spring Cleanup Day”, a joint effort between the City of Portland, Danby Township, and Portland Township.

Portland still has several gravel streets and alleys. We begin scraping and brining gravel streets in late March and continue through summer and fall. Depending upon the weather, parks and cemetery gravel roads are also done. During the year, we work in other departments, such as Electric, Water, Parks, Cemetery and Wastewater. In return, they help us when our workload is heavy.

The largest task is overseeing the Motor Pool Department with all of the City's vehicles, including the loader, backhoe, tractors, mowers, street repair machines, saws and other related equipment. We service, maintain and repair all the motor pool vehicles. It is our constant goal to provide personnel with safe, well-maintained, dependable and clean vehicles. It is the Department of Public Works responsibility to give the best possible service for the least cost without sacrificing the quality of the work or cutting any corners.

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Fund 661 - MOTOR POOL FUND								
ESTIMATED REVENUES								
Dept 000								
661-000-667.000	LEASE INCOME		174,977	210,910	142,967	218,200	218,200	218,200
661-000-667.101	RENTAL INCOME-GENERAL FUND	69,240	2,247	3,000	1,298	2,400	2,400	2,400
661-000-667.202	RENTAL INCOME - MAJOR STREETS	47,714						
661-000-667.203	RENTAL INCOME - LOCAL STREETS	42,845						
661-000-667.210	RENTAL INCOME - AMBULANCE	15,000	2,507	2,500	1,348	1,700	1,700	1,700
661-000-667.582	RENTAL INCOME - ELECTRIC	5,060	138	100	333	400	400	400
661-000-667.590	RENTAL INCOME - WASTEWATER	38,834	138	100	333	400	400	400
661-000-667.591	RENTAL INCOME - WATER	34,100	138	100	333	400	400	400
661-000-678.005	REIMBURSEMENTS-INSURANCE AND WC		1,554		1,165			
661-000-678.006	REIMBURSEMENTS - MISCELLANEOUS		12,525	1,144	3,849	1,500	1,500	1,500
661-000-692.000	SALE OF EQUIPMENT		193		135			
661-000-699.101	CONTRIBUTION FROM GENERAL FUND	139,000	230,000	175,000	37,500	50,000	50,000	50,000
661-000-699.105	CONTRIBUTION FROM INCOME TAX	28,586	28,586			80,000	80,000	80,000
661-000-699.210	CONTRIBUTION FROM AMBULANCE	26,552	26,552	26,552	26,552	26,552	26,552	26,552
Totals for dept 000 -		446,931	479,555	419,406	215,813	381,552	381,552	381,552
TOTAL ESTIMATED REVENUES		446,931	479,555	419,406	215,813	381,552	381,552	381,552
APPROPRIATIONS								
Dept 201 - GENERAL ADMINISTRATION								
661-201-727.000	OFFICE SUPPLIES	100	287	100	113	100	100	100
661-201-730.000	POSTAGE	250	320	250	224	250	250	250
661-201-740.000	OPERATING SUPPLIES	150	53	150		50	50	50
661-201-802.000	AUDIT SERVICE	1,000	978	1,341	1,340	1,374	1,374	1,374
661-201-851.000	TELEPHONE SERVICE	1,980	2,896	1,980	1,920	2,496	2,496	2,496
661-201-912.000	PROPERTY INSURANCE	898	898	1,082	1,082	1,266	1,266	1,266
661-201-914.000	VEHICLE INSURANCE	10,069	10,069	13,000	10,817	14,000	14,000	14,000
661-201-927.000	MISS DIG	200		200				
661-201-944.000	ADMINISTRATIVE SERVICES	35,000	34,956	35,000	29,130	34,956	34,956	34,956
661-201-992.000	PRINCIPAL PAYMENT					29,496	29,496	29,496
661-201-995.000	INTEREST PAYMENT	4,638	8,592	30,580	3,205	2,436	2,436	2,436
Totals for dept 201 - GENERAL ADMINISTRATION		54,285	59,049	83,683	47,831	86,424	86,424	86,424

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Dept 441 - COLLECTIONS								
661-441-702.000	S & W FULLTIME	50,995	39,371	40,207	23,217	42,392	42,392	42,392
661-441-703.000	S & W SUPERVISOR	15,495	24,333	14,155	18,809	14,497	14,497	14,497
661-441-706.000	S & W PARTTIME	1,000		1,000		1,000	1,000	1,000
661-441-709.000	S & W BUILDING MAINTENANCE		3,759		3,046	2,500	2,500	2,500
661-441-710.000	S& W OVERTIME	3,057	2,019	3,805	1,059	3,831	3,831	3,831
661-441-715.000	S & W SOCIAL SECURITY	5,317	5,035	3,449	3,277	4,650	4,650	4,650
661-441-716.000	HEALTH INSURANCE	12,867	9,952	10,814	7,373	1,000	1,000	1,000
661-441-716.001	HEALTH INSURANCE-RETIREES	4,852	6,235	4,760	4,004	4,820	4,820	4,820
661-441-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	2,625	1,168	2,188	3,894	728	728	728
661-441-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,000		1,000		400	400	400
661-441-717.000	LIFE/LTD INSURANCE	1,058	994	859	802	859	859	859
661-441-718.000	PENSION	30,749	34,196	21,935	17,595	21,935	21,935	21,935
661-441-719.000	OTHER FRINGE	400	463	300	281	290	290	290
661-441-720.000	WORKER'S COMPENSATION	650	1,563	1,600	796	1,500	1,500	1,500
661-441-723.000	UNEMPLOYMENT	7	157	132	45	50	50	50
661-441-734.000	SAFETY SUPPLIES	1,500	1,361	1,750	1,599	1,750	1,750	1,750
661-441-740.000	OPERATING SUPPLIES	500	192	500	420	500	500	500
661-441-745.000	MOTOR FUEL & OIL	60,000	23,535	35,000	20,926	26,000	26,000	26,000
661-441-751.000	UNIFORM CLEANING	1,400	1,475	1,400	1,380	1,500	1,500	1,500
661-441-766.000	TOOLS	1,200	591	1,200	122	1,200	1,200	1,200
661-441-775.000	M & R SUPPLIES	3,500	3,349	3,600	2,077	3,600	3,600	3,600
661-441-804.000	CONTRACTUAL SERVICE	500		120	71			
661-441-806.000	DATA PROCESSING	1,700	1,224	800	567			
661-441-852.000	RADIO MAINTENANCE	800	579	800		800	800	800
661-441-914.001	VEHICLE INSURANCE DEDUCTIBLE	1,000		1,000		1,000	1,000	1,000
661-441-921.000	ELECTRICITY	5,000	4,401	5,000	2,875	5,000	5,000	5,000
661-441-922.000	GAS	2,500	1,733	2,500	1,842	2,500	2,500	2,500
661-441-923.000	WATER	850	784	850	738	1,000	1,000	1,000
661-441-924.000	SEWER	700	747	750	678	1,000	1,000	1,000
661-441-930.000	M & R BUILDING	7,500	6,131	7,500	5,209	8,000	8,000	8,000
661-441-931.000	M & R EQUIPMENT	43,375	27,189	41,144	29,035	35,000	35,000	35,000
661-441-932.000	M & R GROUNDS	200	36	200		200	200	200
661-441-947.000	VEHICLE RENTAL				116			
661-441-956.000	MISCELLANEOUS EXPENSES	200	(10,709)	250	200	250	250	250
661-441-956.002	LOSS ON DISPOSAL OF ASSET		98,325					
661-441-960.000	EDUCATION & TRAINING	300		300		300	300	300
661-441-968.000	DEPRECIATION EXPENSE	108,000	156,016	110,000		110,000	110,000	110,000

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
661-441-975.001	CAP OUTLAY-BUILDING IMPROVEMEN					21,000	21,000	21,000
661-441-977.000	CAPITAL OUTLAY-EQUIPMENT	28,586				80,000	80,000	80,000
661-441-977.002	CAPITAL OUTLAY-PICK UP TRUCK	29,000	327					
661-441-992.000	PRINCIPAL PAYMENT					23,150	23,150	23,150
661-441-995.000	INTEREST PAYMENT	4,352	4,424			3,402	3,402	3,402
Totals for dept 441 - COLLECTIONS		432,735	450,955	320,868	152,053	427,604	427,604	427,604
TOTAL APPROPRIATIONS		487,020	510,004	404,551	199,884	514,028	514,028	514,028
NET OF REVENUES/APPROPRIATIONS - FUND 661		(40,089)	(30,449)	14,855	15,929	(132,476)	(132,476)	(132,476)
BEGINNING FUND BALANCE		458,736	458,736	332,862	332,862	348,791	348,791	348,791
FUND BALANCE ADJUSTMENTS		(95,426)	(95,426)					
ENDING FUND BALANCE		323,221	332,861	347,717	348,791	216,315	216,315	216,315

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
	ESTIMATED REVENUES - ALL FUNDS	12,546,469	12,524,543	12,238,998	10,570,112	11,195,466	11,211,716	11,211,716
	APPROPRIATIONS - ALL FUNDS	16,066,335	13,150,696	14,905,021	10,073,913	13,096,798	13,179,869	13,179,869
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	(3,519,866)	(626,153)	(2,666,023)	496,199	(1,901,332)	(1,968,153)	(1,968,153)
	BEGINNING FUND BALANCE - ALL FUNDS	18,714,977	18,714,977	17,689,660	17,689,660	18,185,859	18,185,859	18,185,859
	FUND BALANCE ADJUSTMENTS - ALL FUNDS	(399,161)	(399,161)					
	ENDING FUND BALANCE - ALL FUNDS	14,795,950	17,689,663	15,023,637	18,185,859	16,284,527	16,217,706	16,217,706



COMPONENT UNIT

DOWNTOWN DEVELOPMENT AUTHORITY – 248

The DDA fund is a special revenue fund to account for projects done under Act 197 of 1975 for Downtown beautification and renovation. The Act was developed to assist units of Government in their encouragement of historic preservation; in the correction, elimination and prevention of blight deterioration in the business districts; to encourage and promote economic development growth and revitalization; to make provision for the acquisition and disposition of personal and real property; to authorize the creation of an authority; to authorize the levy and collection of taxes; to authorize the issuance of bonds and the use of tax increment financing; to provide for a development plan that sets forth specific Downtown Development Objectives, as described in a locally adopted development plan for older or traditional central business districts of Michigan municipalities. The Act was intended to assist municipalities in reversing historic trends, which have led to loss of population, jobs and businesses. The Act seeks to improve the quality of urban life by attacking problems of urban decline where they are most apparent, in the downtown districts of our urban communities. The Act seeks to accomplish its goals by providing our municipalities with the necessary legal, monetary and organizational tools to revitalize downtown districts through publicly initiated projects undertaken cooperatively with privately initiated projects. The City established the DDA in 1987 to promote the Downtown Development District. The Authority collects TIFA taxes that result from the growth of the district to do district projects in accordance with a Finance and Development plan approved by the City Council.

The DDA financed the construction of the City Hall. They issued \$995,000 in general obligation bonds and borrowed \$1,005,000 from USDA, to provide the necessary funds.

The DDA is the sponsoring organization for the City's "Michigan Main Street" program.

The Main Street program focuses on a portion of the DDA District which is located in the C-1 Zoning District and has buildings that are historically significant. The Main Street program is a long-term approach to revitalizing downtown business districts. With an emphasis on historic preservation, Main Street uses a volunteer committee structure to focus on organization & finance, promotion & marketing, design & development and economic restructuring.

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
Fund 248 - DDA FUND								
ESTIMATED REVENUES								
Dept 000								
248-000-402.000	REAL PROPERTY TAXES	248,351	248,351	295,857	295,857	285,855	285,855	285,855
248-000-665.000	INTEREST INCOME	77	119		127	160	160	160
248-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	876	2,237	2,886	3,886			
248-000-678.010	REIMBURSEMENTS-BLOCK PARTY	13,000						
248-000-678.012	REIMBURSEMENTS-BEER FEST	33,689	34,939	34,000	29,919	31,500	31,500	31,500
248-000-678.013	REIMBURSEMENTS - HOLIDAY FEST	1,768	1,768	2,000	3,007	2,000	2,000	2,000
248-000-678.014	REIMBURSEMENTS- SESQUICENTENIAL				21,500	17,500	17,500	17,500
248-000-678.015	REIMBURSEMENTS - PRIME ACCOUNT					1,500	1,500	1,500
Totals for dept 000 -		297,761	287,414	334,743	354,296	338,515	338,515	338,515
TOTAL ESTIMATED REVENUES		297,761	287,414	334,743	354,296	338,515	338,515	338,515

GL NUMBER	DESCRIPTION	2017-18 BUDGET	2017-18 ACTIVITY	2018-19 BUDGET	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED	2019-20 APPROVED
APPROPRIATIONS								
Dept 275 - ADMINISTRATION								
248-275-702.000	S & W FULLTIME	63,000	61,881	10,000	1,638	4,000	4,000	4,000
248-275-703.000	S & W SUPERVISOR			57,000	47,362	60,817	60,817	60,817
248-275-715.000	S & W SOCIAL SECURITY	4,820	4,608	5,300	3,655	4,652	4,652	4,652
248-275-716.000	HEALTH INSURANCE	1,000	738	1,000	125			
248-275-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	35	26		65			
248-275-717.000	LIFE/LTD INSURANCE	1,000	1,000	1,150	895	947	947	947
248-275-718.000	PENSION	4,500	4,234	4,800	3,798	4,257	4,257	4,257
248-275-719.000	OTHER FRINGE	250	250	250	250	250	250	250
248-275-720.000	WORKER'S COMPENSATION	17	168	30		200	200	200
248-275-723.000	UNEMPLOYMENT	165	166	6	62	147	147	147
248-275-730.000	POSTAGE	1,000	800	1,000	670	1,000	1,000	1,000
248-275-740.001	OPERATING SUPPLIES-MAIN ST BOARD	750	585	500	216	550	550	550
248-275-740.003	OPERATING SUPPLIES-DESIGN COMMITTEE	20,000	19,664	4,000	605	4,000	4,000	4,000
248-275-740.004	OPERATING SUPPLIES-ER COMMITTEE	2,000	1,235	2,500	231	2,500	2,500	2,500
248-275-740.005	OPERATING SUPPLIES-O&F COMMITTEE	3,000	2,384	3,000	1,375	3,300	3,300	3,300
248-275-740.006	OPERATING SUPPLIES-P&M COMMITTEE	3,000	3,213	4,300	3,473	5,500	5,500	5,500
248-275-740.007	OPERATING SUPPLIES-BLOCK PARTY	74	74					
248-275-740.008	OPERATING SUPPLIES - BEER FEST	25,000	24,030	23,000	17,853	19,000	19,000	19,000
248-275-740.009	OPERATING SUPPLIES - HOLIDAY FEST	5,723	5,723	5,000	5,781	5,650	5,650	5,650
248-275-740.010	SESQUICENTENIAL			15,000	2,233	25,000	25,000	25,000
248-275-740.011	OPERATING SUPPLIES - PRIME ACCOUNT				890	1,500	1,500	1,500
248-275-801.000	LEGAL SERVICE	1,300	792	800		800	800	800
248-275-802.000	AUDIT SERVICE	1,304	1,304	1,400	869	1,000	1,000	1,000
248-275-803.000	ENGINEERING SERVICE	4,200		5,000		5,000	5,000	5,000
248-275-804.000	CONTRACTUAL SERVICE	12,000	5,719	2,500		1,500	1,500	1,500
248-275-804.400	DOWNTOWN HOLIDAY DECOR CONTRACTS	7,691	7,691	8,000	6,156	6,500	6,500	6,500
248-275-806.000	DATA PROCESSING	650	623	500	70	500	500	500
248-275-851.000	TELEPHONE SERVICE	1,000	1,081	1,100	1,128	1,300	1,300	1,300
248-275-886.000	FIREWORKS (DDA)	2,500	2,500	2,500		2,500	2,500	2,500
248-275-888.000	PUBLIC ART	1,500		2,000				
248-275-902.000	ADVERTISING	1,200	1,748					
248-275-934.000	M & R OFFICE EQUIPMENT	1,800	1,895	3,000	877	1,200	1,200	1,200
248-275-938.000	M & R STREET LIGHTS	13,000	2,718	25,000	48,830	15,000	15,000	15,000
248-275-947.000	VEHICLE RENTAL	975	881	1,000	164	700	700	700
248-275-956.000	MISCELLANEOUS EXPENSES	18,000	17,288	2,000	1,583	2,250	2,250	2,250
248-275-958.000	DUES & SUBSCRIPTIONS	1,061	1,411	700	350	850	850	850
248-275-960.000	EDUCATION & TRAINING	5,000	3,715	5,000	1,919	5,000	5,000	5,000
248-275-967.001	FACADE RESTORATION (DDA)	18,000	17,666	25,000	1,625	35,000	35,000	35,000
248-275-982.000	CAPITAL OUTLAY-DDA			24,000	3,273	135,000	135,000	135,000
248-275-992.000	PRINCIPAL PAYMENT			200,000				
Totals for dept 275 - ADMINISTRATION		226,515	197,811	447,336	158,021	357,370	357,370	357,370
TOTAL APPROPRIATIONS		226,515	197,811	447,336	158,021	357,370	357,370	357,370
NET OF REVENUES/APPROPRIATIONS - FUND 248		71,246	89,603	(112,593)	196,275	(18,855)	(18,855)	(18,855)
BEGINNING FUND BALANCE		113,570	113,570	203,175	203,175	399,450	399,450	399,450
ENDING FUND BALANCE		184,816	203,173	90,582	399,450	380,595	380,595	380,595



WAGE/SALARY SCALE

Est. 1869

EMPLOYEE SALARY/WAGE INFORMATION BY POSITION				
			RANGE	
			BUDGETED 7/1/2019	
	NO. OF POSITIONS	PAYGRADE	LOW	HIGH
POSITION/TITLE				
ADMINISTRATION				
MAYOR	1		\$700/year	
COUNCIL MEMBERS	4		\$500/year	
CITY ATTORNEY	1		\$115/hour max \$750/mth	
LIGHT & POWER BOARD	3		\$150/year	
CITY MANAGER	1	10	\$ 83,632.00	\$ 113,213.00
FINANCE OFFICER/TREASURER	1	9	\$ 68,093.00	\$ 91,548.00
ASSESSOR	1	7	\$ 57,283.00	\$ 77,002.00
CITY CLERK	1	6	\$ 51,926.00	\$ 69,828.00
ACCOUNT CLERK II	2	4	\$ 42,536.00	\$ 54,558.00
ACCOUNT CLERK I	1	3	\$ 38,571.00	\$ 49,455.00

EMPLOYEE SALARY/WAGE INFORMATION BY POSITION			RANGE	
			BUDGETED 7/1/2019	
	NO. OF POSITIONS	PAYGRADE		
POSITION/TITLE				
<u>DEPARTMENT OF PUBLIC SAFETY</u>				
AMBULANCE DIRECTOR/CODE ENFORCER	1	8	\$ 63,272.00	\$ 84,953.00
PARAMEDIC	3	1	\$ 27,186.00	\$ 34,674.00
POLICE CHIEF	1	8	\$ 63,272.00	\$ 84,953.00
POLICE SERGEANT	1	6	\$ 50,960.00	\$ 65,853.00
POLICE OFFICER	5	5	\$ 46,824.00	\$ 60,550.00
<u>DEPARTMENT OF PUBLIC SERVICES</u>				
DIRECTOR OF OPERATIONS	1	9	\$ 68,093.00	\$ 91,548.00
SENIOR LINEMAN	1	6	\$ 59,129.00	\$ 75,529.00
PARKS, RECREATION, & CEMTERTY SUPERVISOR	1	8	\$ 63,272.00	\$ 84,953.00
CEMETERY LABORER	1	4	\$ 41,392.00	\$ 52,976.00
RECREATION PROGRAMMER	1	2	\$ 35,473.00	\$ 45,296.00
DPW FOREMAN	1	6	\$ 50,388.00	\$ 64,539.00
MECHANIC	1	4	\$ 41,392.00	\$ 52,976.00
DPW LABORER	2	4	\$ 41,392.00	\$ 52,976.00
WASTEWATER LABORER	2	4	\$ 41,392.00	\$ 52,976.00
WATER LABORER	1	5	\$ 45,678.00	\$ 58,471.00

EMPLOYEE SALARY/WAGE INFORMATION BY POSITION			
		RANGE	
		BUDGETED 7/1/2019	
	NO. OF POSITIONS		
POSITION/TITLE			
POLICE/PARTTIME:			
CERTIFIED	1	\$20.33/hour	
AMBULANCE PAY:			
EMT	12	\$9.45/hour	
RUN PAY		\$22.50/call	
ELECTRIC PARTTIME	1	\$11.57/hour	
PARKS/CEMETERY/DPW PARTTIME			
RE-HIRE (\$1.00 more than new hire)	3	\$11.57/hour	
NEW HIRE	2	\$10.56/hour	
ELECTION WORKERS:			
CHAIRPERSON	2	\$13.00/hour	
ASSISTANTS	10	\$11.00/hour	
BOARD OF REVIEW	3	\$240/year	