

CITY OF PORTLAND, MICHIGAN

BUDGET

FOR

FISCAL YEAR 2020-2021

Adopted by City Council on May 4, 2020



Organization Chart	A-1
Budget Calendar	B-1
Budget Process and Procedures.....	C-1
Financial & Investment Policies	D-1
Budget Resolutions & Public Notices.....	E-1

GENERAL FUND

Revenues.....	1
Expenditures	
General Government	
Mayor & Council	3
Community Promotions	4
City Manager.....	5
Elections	6
General Administration.....	7
Assessor.....	8
City Hall	9
Economic Development	10
Public Safety	
Police Department.....	11
Code Department	13
Public Services	
Cemetery Department	14
Parks Department.....	15

SPECIAL REVENUE FUNDS

Income Tax Department	17
Perpetual Care.....	19
Major Street Department	20
Local Street Department	23
Recreation Department	26
Ambulance Department.....	28

CAPITAL PROJECT FUNDS

Capital Improvement Project Bonds.....	30
--	----

ENTERPRISE FUNDS

Refuse Department	31
Electric Department	32
Wastewater Department.....	35
Water Department.....	38

INTERNAL SERVICE FUND

Motor Pool	41
------------------	----

COMPONENT UNIT

Downtown Development Authority Fund	43
Wage/Salary Scale	45

City of Portland Budget FY 2020-2021

Council

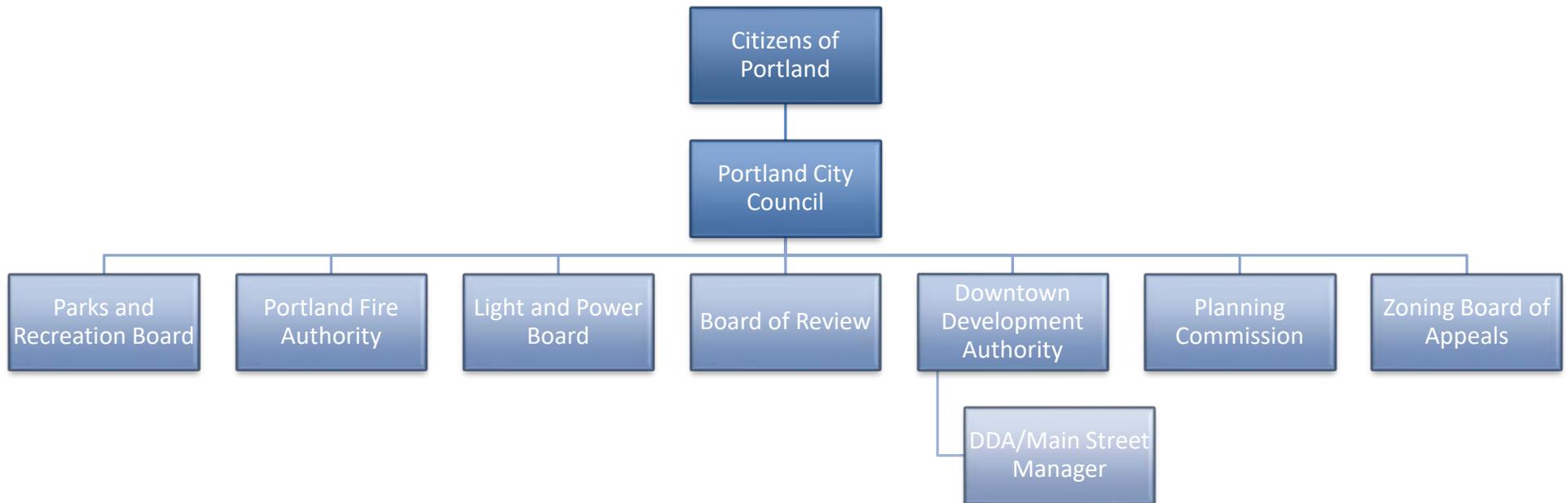
Mayor	James E. Barnes
Mayor Pro Tem	Joel VanSlambrouck
Councilmember	Patrick Fitzsimmons
Councilmember	Amanda Johnston
Councilmember	Erica Sheehan

Staff

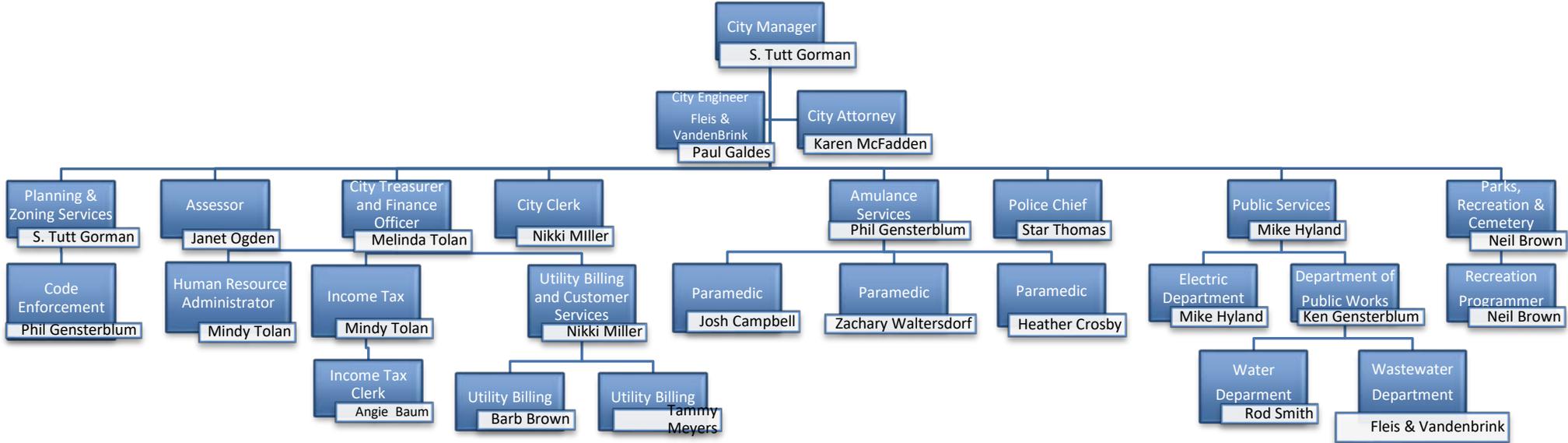
City Manager	S. Tutt Gorman
Director of Operations	Mike Hyland
City Treasurer/Finance Officer	Melinda Tolan
City Attorney	Karen McFadden
City Clerk	Monique I. Miller
Assessor	Janet Ogden
Director of Code Enforcement & Ambulance Services	Phil Gensterblum
Police Chief	Star Thomas
Public Works	Ken Gensterblum
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



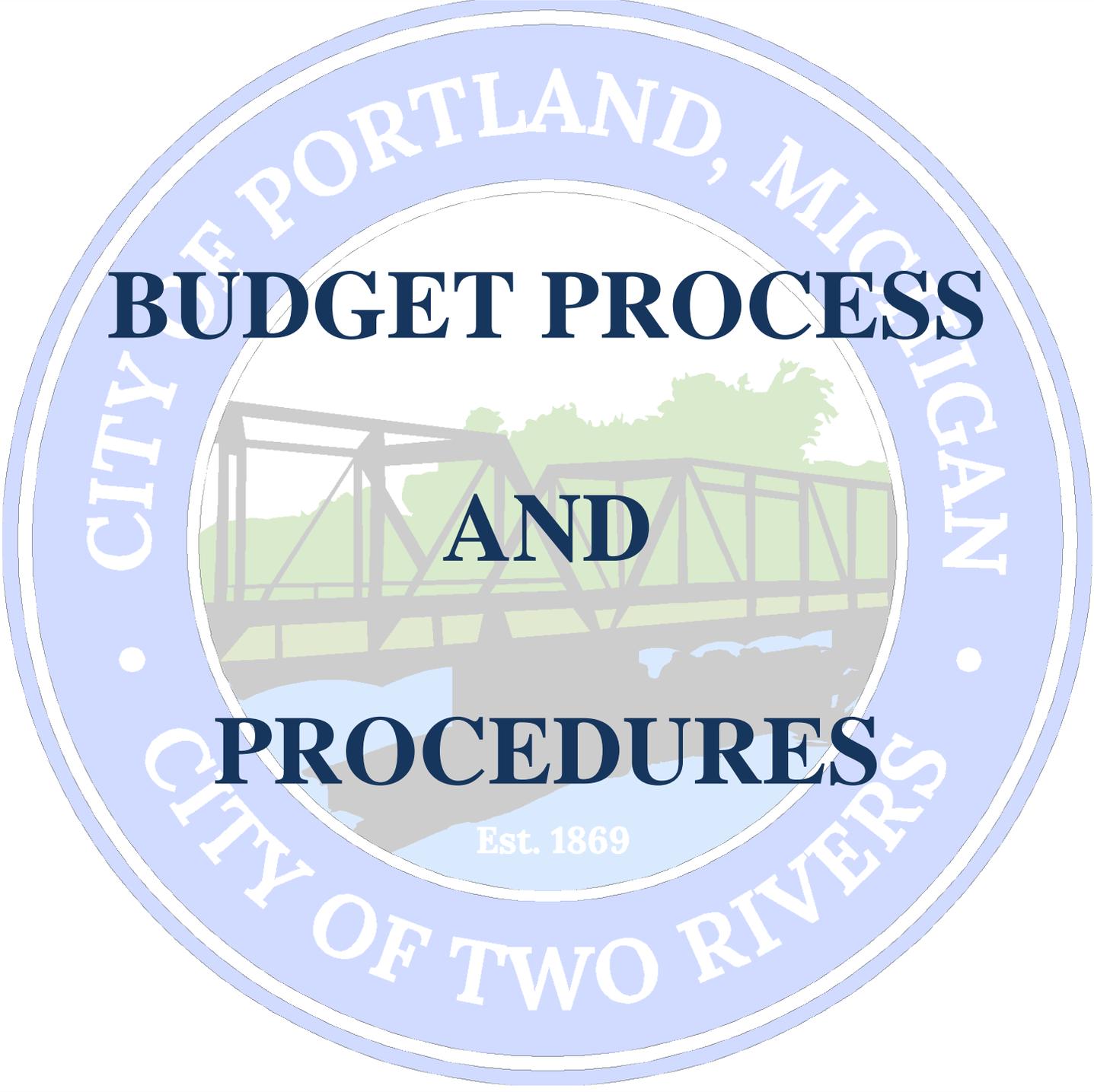


BUDGET CALENDAR

Est. 1869

To: City Council
From: S. Tutt Gorman, City Manager
Re: Budget Calendar for FY 2020-2021

January 9, 2020	Department Heads provide departmental goals.
January 21, 2020	Department Heads receive budget worksheets.
February 7, 2020	City Council holds Goal Setting Session.
February 28, 2020	Department Heads submit budget requests.
February 29 – March 20, 2020	City Manager reviews budget requests and prepares draft budget.
March 23-27, 2020	City Manager meets with Department Heads as needed to review requests and adjust recommendations.
April 20, 2020	City Manager submits budget recommendation to City Council and the City Council schedules a Budget Workshop. City Council schedules Public Hearing.
April 20, 2020	Notice of Public Hearing on budget must be published by this date.
April 22, 2022	City Council holds a Budget Workshop.
May 4, 2020	City Council holds Public Hearing and considers adoption of budget.
July 1, 2020	FY 2020-2021 Budget goes into effect.



BUDGET PROCESS

AND

PROCEDURES

Est. 1869

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.



**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

Est. 1869



**CITY OF PORTLAND, MI
CITY COUNCIL**

**PUBLIC NOTICE FOR VIRTUAL MEETING VIA “ZOOM”
SCHEDULED FOR
2:00 P.M. ON MONDAY, APRIL 22, 2020**

**TO HOLD A BUDGET WORKSHOP
TO REVIEW THE PROPOSED BUDGET INFORMATION FOR THE
FISCAL YEAR 2020-2021 BUDGET**

To mitigate the spread of the COVID-19 pandemic, protect the public health, and provide essential protections to City of Portland residents; the City of Portland boards and commissions are conducting all essential meetings by video teleconference with no physical public access at the usual meeting location in accordance with public health gathering crowd size limitations, social distancing recommendations and Michigan Governor’s Executive Order 2020-21. It is the intention of the City to be in compliance with EO 2020-21, EO 2020-15 and also the Open Meetings Act in order to promote government accountability and fostering openness in government to enhance responsible decision-making.

The **Portland City Council meeting** will be held via “Zoom” online meeting platform. City Hall is closed to the public. The meeting is open remotely to the public to follow along and participate during the public portion of the meeting. Access the electronic meeting in one of the following three ways:

1. To attend the meeting from your computer browser or tablet, please use the following URL:
 - o <https://zoom.us/j/95102609973>
2. To attend the meeting by phone:
 - o Call: (312) 626-6799
 - Use webinar ID: **951 0260 9973**
3. To attend the meeting via Zoom mobile app use meeting ID:
 - o **951 0260 9973**

Public comments or questions may be submitted to the City Manager by email at any time prior to the meeting at citymanager@portland-michigan.org or to the City Clerk at cityclerk@portland-michigan.org. Comments and questions submitted will be read aloud during the public comment portion of the meeting. Email addresses in order to contact councilmembers can be found at <https://www.portland-michigan.org/190/Mayor-City-Council>.

ELECTRONIC COUNCIL MEETING PARTICIPATION

- To help meeting flow and organization, all public comment will be taken at the beginning of the meeting as outlined on the agenda.
 - Video conferencing audience: To make a comment, use the “raise your hand” feature or state your name and express your interest when called upon to do so.
 - Phone-in audience: To make a public comment, state your name and express your interest when called upon to do so.
- The Zoom meeting has a chat feature. Chat is considered unofficial comment—it will not be reviewed by City Council, nor will it be entered into official minutes.

As required by the Americans with Disabilities Act of 1990, access to all programs, services and activities provided by the City of Portland are available to individuals with disabilities with 48 hours’ notice. Individuals who believe they are in need of an accommodation should contact the Portland City Clerk’s Office by emailing cityclerk@portland-michigan.org.



**CITY OF PORTLAND, MI
CITY COUNCIL**

**PUBLIC NOTICE FOR VIRTUAL MEETING VIA “ZOOM”
AND NOTICE OF PUBLIC HEARING
SCHEDULED FOR
7:00 P.M. ON MONDAY, MAY 4, 2020**

To mitigate the spread of the COVID-19 pandemic, protect the public health, and provide essential protections to City of Portland residents; the City of Portland boards and commissions are conducting all essential meetings by video teleconference with no physical public access at the usual meeting location in accordance with public health gathering crowd size limitations, social distancing recommendations and Michigan Governor’s Executive Order 2020-21. It is the intention of the City to be in compliance with EO 2020-21, EO 2020-15 and also the Open Meetings Act in order to promote government accountability and fostering openness in government to enhance responsible decision-making.

The **Portland City Council meeting** will be held via “Zoom” online meeting platform. City Hall is closed to the public. The meeting is open remotely to the public to follow along and participate during the public portion of the meeting. Access the electronic meeting in one of the following three ways:

1. To attend the meeting from your computer browser or tablet, please use the following URL:
 - o <https://zoom.us/j/94328300936>
2. To attend the meeting by phone:
 - o Call: (312) 626-6799
 - Use webinar ID: **943 2830 0936**
3. To attend the meeting via Zoom mobile app use meeting ID:
 - o **943 2830 0936**

The Portland City Council will hold a Public Hearing on the proposed budget for the Fiscal Year beginning July 1, 2020 through June 30, 2021. **The property tax millage rate proposed to be levied to support the proposed budget will be subject of this hearing.** Arrangements to view the proposed budget can be made by contacting the City Clerk at 517-647-3211.

Public comments or questions may be submitted to the City Manager by email at any time prior to the meeting at citymanager@portland-michigan.org or to the City Clerk at cityclerk@portland-michigan.org. Comments and questions submitted will be read aloud during the public comment portion of the meeting. Email addresses in order to contact councilmembers can be found at <https://www.portland-michigan.org/190/Mayor-City-Council>.

ELECTRONIC COUNCIL MEETING PARTICIPATION

- To help meeting flow and organization, all public comment will be taken at the beginning of the meeting as outlined on the agenda.
 - Video conferencing audience: To make a comment, use the “raise your hand” feature or state your name and express your interest when called upon to do so.
 - Phone-in audience: To make a public comment, state your name and express your interest when called upon to do so.
- The Zoom meeting has a chat feature. Chat is considered unofficial comment—it will not be reviewed by City Council, nor will it be entered into official minutes.

As required by the Americans with Disabilities Act of 1990, access to all programs, services and activities provided by the City of Portland are available to individuals with disabilities with 48 hours’ notice. Individuals who believe they are in need of an accommodation should contact the Portland City Clerk’s Office by emailing cityclerk@portland-michigan.org.

PORTLAND CITY COUNCIL
Ionia County, Michigan

Mayor Pro-Tem VanSlambrouck, supported by Council Member Sheehan, made a motion to adopt the following resolution:

RESOLUTION NO. 20-28

**A RESOLUTION TO ADOPT THE CITY OF
PORTLAND’S ANNUAL BUDGET FOR FISCAL YEAR
2020-21 AND CAPITAL IMPROVEMENT PLAN**

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, 2020 and ending June 30, 2021 to the City Council on April 20, 2020; 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 4, 2020, 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, 2020 and ending June 30, 2021 are hereby appropriated by the Portland City Council as follows:

101 - GENERAL FUND	
Mayor and Council	\$ 25,510.00
Community Promotion	\$ 330,877.00
City Manager	\$174,021.00

Elections	\$ 7,360.00
General Administration	\$ 431,658.00
Assessor’s Department	\$ 57,097.00
City Hall	\$ 68,399.00
Economic Development	\$ 30,000.00
Police Department	\$ 751,602.00
Code Enforcement Zoning and Planning	\$ 47,337.00
Cemetery Department	\$ 164,135.00
Parks Department	<u>\$ 154,103.00</u>

SUBTOTAL OF EXPENDITURES
FOR GENERAL FUND \$ 2,242,099.00

105 - INCOME TAX FUND	\$ 1,284,692.00
202 - MAJOR STREET FUND	\$ 957,317.00
203 - LOCAL STREET FUND	\$ 459,871.00
208 - RECREATION FUND	\$ 131,664.00
210 - AMBULANCE FUND	\$ 626,544.00
248 - DOWNTOWN DEVELOPMENT AUTHORITY FUND	\$ 383,594.00
405 – WELLHEAD IMPROVEMENT FUND	\$ 9,000.00
520 – REFUSE COLLECTION FUND	\$ 151,200.00
582 - ELECTRIC DEPARTMENT FUND	\$ 4,808,473.00
590 - WASTEWATER DISPOSAL FUND	\$ 1,107,501.00
591 - WATER DEPARTMENT FUND	\$ 967,153.00
661 – MOTOR POOL FUND	<u>\$ 688,908.00</u>

**GRAND TOTAL EXPENDITURES
ALL FUNDS \$ 13,818,216.00**

BE IT FURTHER RESOLVED, that the contributions "TO and FROM" for the fiscal year commencing July 1, 2020 and ending June 30, 2021 are hereby appropriated by the City Council as follows:

From General Fund	
To Motor Pool	\$ 20,000.00
From Income Tax	
To Major Street Fund	\$ 455,000.00
To Local Street Fund	\$ 105,000.00
	<u>\$ 560,000.00</u>
From Ambulance	
To Motor Pool	\$ 26,552.00
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	\$ 9,000.00
	<u>\$ 41,009.00</u>
GRAND TOTAL TRANSFERS	
ALL FUNDS	<u>\$ 729,362.00</u>

BE IT FURTHER RESOLVED, that the revenues for the fiscal year commencing July 1, 2020 and ending June 30, 2021 are estimated as follows:

101 - GENERAL FUND REVENUE	
Taxes	\$1,131,467.00
Licenses & Permits	\$ 24,100.00
Grants / Revenue Sharing	\$ 471,596.00
Charges for Services	\$ 340,626.00
Fines & Forfeits	\$ 14,300.00
Other	<u>\$ 260,010.00</u>

SUBTOTAL OF REVENUES FOR GENERAL FUND	\$ 2,242,099.00
105 - INCOME TAX FUND	\$ 724,100.00
150 - PERPETUAL CARE	\$ 4,700.00
202 - MAJOR STREET FUND	\$ 876,323.00
203 - LOCAL STREET FUND	\$ 392,408.00
208 - RECREATION FUND	\$ 99,500.00
210 - AMBULANCE FUND	\$ 626,866.00
248 - DOWNTOWN DEVELOPMENT AUTHORITY FUND	\$ 325,810.00
405 - WELLHEAD IMPROVEMENT FUND	\$ 9,000.00
520 - REFUSE COLLECTION FUND	\$ 152,700.00
582 - ELECTRIC DEPARTMENT FUND	\$ 3,995,025.00
590 - WASTEWATER DISPOSAL FUND	\$ 1,018,180.00
591 - WATER DEPARTMENT FUND	\$ 747,326.00
661- EQUIPMENT FUND	<u>\$ 569,708.00</u>
GRAND TOTAL REVENUES	
ALL FUNDS	<u>\$11,783,745.00</u>

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

101 - GENERAL FUND	\$ 0.00
105 - INCOME TAX FUND	\$ 560,592.00
202- MAJOR STREETS	\$ 80,994.00
203 - LOCAL STREET FUND	\$ 67,463.00
208- RECREATION	\$ 32,164.00
248 - DDA FUND	\$ 57,784.00
582 - ELECTRIC DEPARTMENT FUND	\$ 813,448.00
590 - WASTEWATER FUND	\$ 89,321.00
591 - WATER DEPARTMENT FUND	\$ 219,827.00

661 – MOTOR POOL FUND	\$ <u>119,200.00</u>
TOTAL	\$ 2,040,793.00

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 2020 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 15% and 8% 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 Portland City Council approves the 6-year Capital Improvement Plan in accordance to MCL 125.3865 of the Michigan Planning Enabling Act, attached hereto as Exhibit A.

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: VanSlambrouck, Sheehan, Fitzsimmons, Johnston, Barnes

Nays: None

Absent: None

Abstain: None

RESOLUTION DECLARED ADOPTED.

Dated: May 4, 2020

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

05/20/2020

BUDGET REPORT FOR CITY OF PORTLAND

Calculations as of 05/31/2020

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
ESTIMATED REVENUES								
Dept 000								
101-000-402.000	REAL PROPERTY TAXES	1,038,970	1,037,924	1,063,204	1,057,869	1,078,367	1,078,367	1,078,367
101-000-428.000	PILOT-GOLDEN BRIDGE MANOR	1,500	1,668	2,000		1,700	1,700	1,700
101-000-428.001	PILOT- WODA (OLD SCHOOL MANOR)				3,738	2,500	2,500	2,500
101-000-445.000	PENALTY & INTEREST	4,000	4,113	5,000	3,122	3,500	3,500	3,500
101-000-447.000	TAX COLLECTION FEES	45,000	45,411	41,000	44,117	45,000	45,000	45,000
101-000-448.000	SPECIAL ASSESSMENT FEES		6		6			
101-000-451.000	BUSINESS PERMITS	100	100	100	100	100	100	100
101-000-453.000	CABLE TV FEES	24,000	23,535	24,000	20,199	24,000	24,000	24,000
101-000-455.000	TRAILER FEES	400	501	350	459	400	400	400
101-000-476.000	NON-BUSINESS PERMITS	48,000	50,287	66,000	64,597	55,000	55,000	55,000
101-000-490.000	PREPAID UTILITY BILLS-EL,WA,WW				3			
101-000-543.000	ACT 302 POLICE TRAINING GRANT	900	940	500	968	600	600	600
101-000-570.000	LIQUOR FEES	3,300	3,745	3,500	3,784	3,800	3,800	3,800
101-000-573.000	LOCAL COMM. STABILIZATION SHARE APPRO	5,916	5,916	5,916	1,932	2,000	2,000	2,000
101-000-575.000	REVENUE SHARING-CONST SALES	328,034	333,532	349,393	295,663	355,216	355,216	355,216
101-000-576.000	REVENUE SHARING-STAT SALES	106,266	109,404	112,685	92,850	114,380	114,380	114,380
101-000-577.000	CONTRIBUTION FROM STATE -GRANT	82,500	82,500					
101-000-620.000	PBT TESTING FEES	2,000	1,711	3,000	739	2,000	2,000	2,000
101-000-623.000	TRANSCRIPT FEES	1,000	501		2,475	600	600	600
101-000-624.000	MISCELLANEOUS FEES		233		211	200	200	200
101-000-628.000	ADMINISTRATIVE CHARGES	319,044	319,044	319,044	292,457	329,026	329,026	329,026
101-000-630.000	CEMETERY LOT SALES	3,000	5,138	3,500	5,888	8,800	8,800	8,800
101-000-633.000	CEMETERY CARE FEES	1,000	3,103	2,500	4,321	5,560	5,560	5,560
101-000-634.000	GRAVE OPENING FEES	5,000	11,650	8,000	11,250	15,500	15,500	15,500
101-000-656.000	DISTRICT COURT FINES	10,000	12,359	9,500	7,542	9,500	9,500	9,500
101-000-661.000	PARKING FINES	2,500	2,595	2,500	2,630	2,800	2,800	2,800
101-000-663.000	MISCELLANEOUS FINES	1,500	2,392	2,000	1,843	2,000	2,000	2,000
101-000-664.000	SEX OFFENDER REGISTRATION FEES		200		150	100	100	100
101-000-665.000	INTEREST INCOME		1		2,938	3,000	3,000	3,000
101-000-665.002	INTEREST INCOME-PERPETUAL CARE				752	420	420	420
101-000-667.000	RENTAL INCOME	3,800	4,545	1,500	1,520	2,800	2,800	2,800
101-000-676.001	DONATIONS-MISCELLANEOUS		890		3,000			
101-000-676.003	DONATIONS-DOG PARK		162					
101-000-676.004	DONATION-RED MILL BUILDING		10,000	2,500	10,000			
101-000-677.000	MOWING/STUMP/SNOW REMOVAL		364		76			
101-000-678.005	REIMBURSEMENTS-INSURANCE AND WC	22,279	22,279	26,019	20,236	22,000	22,000	22,000
101-000-678.006	REIMBURSEMENTS- MISCELLANEOUS	36,740	47,177	35,000	26,614	35,000	35,000	35,000
101-000-678.007	REIMBURSEMENTS-PAMA		1,545	17,682	13,351	2,000	2,000	2,000
101-000-694.000	SALE OF LAND	363,531	(72,069)					
101-000-699.105	CONTRIBUTION FROM INCOME TAX				72,070			

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
101-000-699.150	TRANSFER FROM PERP CARE				320	420	420	420
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 -		2,574,090	2,187,212	2,220,203	2,183,600	2,242,099	2,242,099	2,242,099
TOTAL ESTIMATED REVENUES		2,574,090	2,187,212	2,220,203	2,183,600	2,242,099	2,242,099	2,242,099

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	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
APPROPRIATIONS								
Dept 100 - COUNCIL								
101-100-712.000	S & W ELECTED OFFICIALS	2,700	2,700	2,700	2,025	2,700	2,700	2,700
101-100-715.000	S & W SOCIAL SECURITY	207	254	285	203	285	285	285
101-100-719.000	OTHER FRINGE	625	625	625	625	625	625	625
101-100-720.000	WORKER'S COMPENSATION	50	38	45	49	50	50	50
101-100-864.000	CONFERENCE & WORKSHOP	3,000	1,098	2,500	100	1,500	1,500	1,500
101-100-956.000	MISCELLANEOUS EXPENSES	300	330	300	336	350	350	350
101-100-958.000	DUES & SUBSCRIPTIONS	100	85	100				
101-100-999.105	TRANSFER TO INCOME TAX	363,531	363,531					
101-100-999.203	TRANSFER TO LOCAL STREETS	50,000						
101-100-999.208	TRANSFER TO RECREATION	32,000	32,000	32,000	32,000			
101-100-999.405	TRANSFER TO WELLHEAD GRANT	1,210	1,210					
101-100-999.661	TRANSFER TO MOTOR POOL	175,000	52,000	29,664	29,664	20,000	20,000	20,000
Totals for dept 100 - COUNCIL		628,723	453,871	68,219	65,002	25,510	25,510	25,510

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
Dept 101 - COMMUNITY PROMOTIONS								
101-101-702.000	S & W FULLTIME		37	100		100	100	100
101-101-710.000	S& W OVERTIME		2,397	150	140	300	300	300
101-101-715.000	S & W SOCIAL SECURITY		179	40	11	50	50	50
101-101-716.000	HEALTH INSURANCE		197	60		60	60	60
101-101-717.000	LIFE/LTD INSURANCE		4	5	4			
101-101-717.001	LIFE INSURANCE-RETIREES		311	319	288	319	319	319
101-101-718.000	PENSION		90	80	48	100	100	100
101-101-804.001	CONTRACT SERVICE-TORNADO SIREN	2,000	1,700	1,800	1,700	1,800	1,800	1,800
101-101-804.210	CONTRACTUAL SERVICE-AMBULANCE	22,328	22,327	22,327	22,327	50,479	50,479	50,479
101-101-804.336	CONTRACTUAL SERVICE-FIRE AUTHORITY	120,961	122,506	119,840	119,840	121,019	121,019	121,019
101-101-806.000	DATA PROCESSING-CITY WEBSITE	2,052	2,051	2,140	2,009	2,140	2,140	2,140
101-101-881.000	COMMUNITY PROMOTIONS	18,000	20,500	3,200	1,631	3,500	3,500	3,500
101-101-884.000	CLEANUP WEEK	13,900	13,898	10,000		14,000	14,000	14,000
101-101-912.000	PROPERTY INSURANCE	104	104	105	99	110	110	110
101-101-920.000	STREET LIGHTING	55,000	49,321	52,500	45,018	55,200	55,200	55,200
101-101-921.000	ELECTRICITY	1,500	1,459	1,500	1,310	1,600	1,600	1,600
101-101-938.000	M & R STREET LIGHTS	18,500	18,023	20,765	18,160	6,000	6,000	6,000
101-101-956.000	MISCELLANEOUS EXPENSES	2,120	1,688	1,680	3,060	1,500	1,500	1,500
101-101-966.001	ANNEXATION AGREEMENT-PROPERTY TAX	25,000	19,490	25,000	19,596	20,000	20,000	20,000
101-101-966.002	ANNEXATION AGREEMENT-REVENUE SHARIN	28,000	30,088	28,000	26,675	33,600	33,600	33,600
101-101-969.001	CONTRIBUTIONS TO PAMA	7,400	1,801	34,470	28,076	18,000	18,000	18,000
101-101-969.006	CONTRIBUTIONS TO SIDEWALKS	5,500	5,112	3,550	3,550			
101-101-975.002	CAP OUTLAY-OLD MILL BUILDING	8,000	8,225	10,000	1,000	1,000	1,000	1,000
Totals for dept 101 - COMMUNITY PROMOTIONS		330,365	321,508	337,631	294,542	330,877	330,877	330,877

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	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 172 - CITY MANAGER								
101-172-703.000	S & W SUPERVISOR	119,958	119,170	124,157	104,942	124,085	124,085	124,085
101-172-715.000	S & W SOCIAL SECURITY	9,177	8,760	9,498	7,711	9,663	9,663	9,663
101-172-716.000	HEALTH INSURANCE	4,584	4,469	5,633	3,949	6,246	6,246	6,246
101-172-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,300	1,040	1,040	1,300	1,040	1,040	1,040
101-172-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,000		500				
101-172-717.000	LIFE/LTD INSURANCE	947	947	947	868	947	947	947
101-172-718.000	PENSION	24,561	24,264	24,927	22,901	28,030	28,030	28,030
101-172-719.000	OTHER FRINGE	250	281	282	281	250	250	250
101-172-720.000	WORKER'S COMPENSATION	325	174	174	220	230	230	230
101-172-723.000	UNEMPLOYMENT	147	56	147	5	5	5	5
101-172-727.000	OFFICE SUPPLIES				8	50	50	50
101-172-851.000	TELEPHONE SERVICE	1,115	592	600	484	600	600	600
101-172-864.000	CONFERENCE & WORKSHOP	1,500	902	1,500	733	1,500	1,500	1,500
101-172-869.000	MILEAGE	175		175		175	175	175
101-172-934.000	M & R OFFICE EQUIPMENT					200	200	200
101-172-958.000	DUES & SUBSCRIPTIONS	925	945	950	795	1,000	1,000	1,000
Totals for dept 172 - CITY MANAGER		165,964	161,600	170,530	144,197	174,021	174,021	174,021

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	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 191 - ELECTIONS								
101-191-706.000	S & W PARTTIME	4,000	3,713	1,500	1,698	4,500	4,500	4,500
101-191-730.000	POSTAGE	300	144	300	144	360	360	360
101-191-740.000	OPERATING SUPPLIES	500	163	2,000	2,721	750	750	750
101-191-806.000	DATA PROCESSING	1,000	1,000	250	250	1,000	1,000	1,000
101-191-901.000	LEGAL NOTICES		82	500				
101-191-912.000	PROPERTY INSURANCE	10						
101-191-956.000	MISCELLANEOUS EXPENSES	500	369	500	315	750	750	750
Totals for dept 191 - ELECTIONS		6,310	5,471	5,050	5,128	7,360	7,360	7,360

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 201 - GENERAL ADMINISTRATION								
101-201-703.000	S & W SUPERVISOR	82,000	86,053	84,839	65,444	90,514	90,514	90,514
101-201-704.000	S & W RECORDKEEPING	53,134	41,424	53,592	37,297	47,528	47,528	47,528
101-201-710.000	S& W OVERTIME	500						
101-201-715.000	S & W SOCIAL SECURITY	10,734	9,022	10,589	7,413	10,741	10,741	10,741
101-201-716.000	HEALTH INSURANCE	21,437	19,278	25,865	9,377	30,050	30,050	30,050
101-201-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	3,432	3,805	3,744	4,290	3,744	3,744	3,744
101-201-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	2,000	2,065	2,500	1,527	2,500	2,500	2,500
101-201-717.000	LIFE/LTD INSURANCE	1,563	2,066	1,705	1,462	1,705	1,705	1,705
101-201-718.000	PENSION	26,527	25,440	25,418	22,619	29,508	29,508	29,508
101-201-719.000	OTHER FRINGE	426	377	547	377	547	547	547
101-201-720.000	WORKER'S COMPENSATION	850	785	850	822	900	900	900
101-201-723.000	UNEMPLOYMENT	258	92	265	9	50	50	50
101-201-727.000	OFFICE SUPPLIES	5,000	3,276	5,000	1,246	3,000	3,000	3,000
101-201-730.000	POSTAGE	6,700	6,190	6,700	5,225	6,700	6,700	6,700
101-201-734.000	SAFETY SUPPLIES	500	293	350	484	1,100	1,100	1,100
101-201-740.000	OPERATING SUPPLIES	4,000	3,329	3,000	1,990	3,500	3,500	3,500
101-201-801.000	LEGAL SERVICE	15,000	17,521	11,000	4,099	6,000	6,000	6,000
101-201-802.000	AUDIT SERVICE	3,500	3,603	4,300	4,291	4,400	4,400	4,400
101-201-803.000	ENGINEERING SERVICE	20,000	35,759	23,000	16,032	16,000	16,000	16,000
101-201-804.000	CONTRACTUAL SERVICE	7,100	11,394	12,500	11,088	9,900	9,900	9,900
101-201-804.200	CONTRACTUAL SERVICES NON BUSINESS PER	48,000	48,731	66,000	61,996	55,000	55,000	55,000
101-201-806.000	DATA PROCESSING	5,000	4,877	5,200	6,744	5,200	5,200	5,200
101-201-810.000	EQUIPMENT MAINTENANCE CONTRACT	8,500	9,218	11,000	8,501	11,000	11,000	11,000
101-201-851.000	TELEPHONE SERVICE	10,000	7,503	7,000	6,111	7,000	7,000	7,000
101-201-864.000	CONFERENCE & WORKSHOP	1,200	1,185	1,800	1,687	1,800	1,800	1,800
101-201-901.000	LEGAL NOTICES	2,000	2,049	2,000	1,574	2,000	2,000	2,000
101-201-912.000	PROPERTY INSURANCE	3,500	3,134	3,300	3,173	3,300	3,300	3,300
101-201-913.000	LIABILITY INSURANCE	31,671	31,671	33,650	33,647	34,000	34,000	34,000
101-201-934.000	M & R OFFICE EQUIPMENT	1,000	410	3,000	1,747	1,000	1,000	1,000
101-201-956.000	MISCELLANEOUS EXPENSES	1,000	815	900	371	900	900	900
101-201-958.000	DUES & SUBSCRIPTIONS	6,500	6,469	6,400	4,095	6,071	6,071	6,071
101-201-960.000	EDUCATION & TRAINING	500						
101-201-961.000	TAX PAYMENT	1,317	1,316					
101-201-975.000	CAPITAL OUTLAY BUILDING	420,000	411,829	20,336	20,336	30,000	30,000	30,000
101-201-983.000	OFFICE EQUIPMENT LEASE	636	636	700	636	6,000	6,000	6,000
101-201-998.000	COVID 19 - EXTRAORDINARY ITEM	4,040	4,040		2,784			
Totals for dept 201 - GENERAL ADMINISTRATION		809,525	805,655	437,050	348,494	431,658	431,658	431,658

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 1,480 real parcels of property and 41 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	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
Dept 209 - ASSESSING								
101-209-703.000	S & W SUPERVISOR	29,819	30,146	30,789	21,489	32,643	32,643	32,643
101-209-712.000	S & W ELECTED OFFICIALS	600	540	720	540	720	720	720
101-209-715.000	S & W SOCIAL SECURITY	2,281	2,306	2,355	1,800	2,497	2,497	2,497
101-209-718.000	PENSION	10,776	10,776	10,800	9,988	12,792	12,792	12,792
101-209-719.000	OTHER FRINGE	125		125	125	125	125	125
101-209-720.000	WORKER'S COMPENSATION	155	155	125	145	155	155	155
101-209-723.000	UNEMPLOYMENT	147	56	56	5	10	10	10
101-209-727.000	OFFICE SUPPLIES	130	168	100	69	50	50	50
101-209-730.000	POSTAGE	500	400	500	400	500	500	500
101-209-740.000	OPERATING SUPPLIES	70		100		100	100	100
101-209-801.000	LEGAL SERVICE	3,000	1,620	2,375	2,361	2,500	2,500	2,500
101-209-804.000	CONTRACTUAL SERVICE	1,200	1,122	1,200	235	800	800	800
101-209-806.000	DATA PROCESSING	560	552	510	792	550	550	550
101-209-810.000	EQUIPMENT MAINTENANCE CONTRACT	200	198	650	1,428	650	650	650
101-209-851.000	TELEPHONE SERVICE	510	512	530	484	530	530	530
101-209-864.000	CONFERENCE & WORKSHOP	300	275	300		300	300	300
101-209-869.000	MILEAGE	300	317	350	101	325	325	325
101-209-956.000	MISCELLANEOUS EXPENSES	100		100				
101-209-958.000	DUES & SUBSCRIPTIONS	300	295	300	295	350	350	350
101-209-960.000	EDUCATION & TRAINING	2,000	405	1,500	1,298	1,500	1,500	1,500
101-209-998.000	COVID 19 - EXTRAORDINARY ITEM				1,913			
Totals for dept 209 - ASSESSING		53,073	49,843	53,485	43,468	57,097	57,097	57,097

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	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
Dept 265 - CITY HALL								
101-265-702.000	S & W FULLTIME	568	860	603	642	900	900	900
101-265-706.000	S & W PARTTIME		414	400	438	750	750	750
101-265-710.000	S& W OVERTIME	22			80	75	75	75
101-265-715.000	S & W SOCIAL SECURITY	45	97	100	89	133	133	133
101-265-716.000	HEALTH INSURANCE		21		6			
101-265-717.000	LIFE/LTD INSURANCE	9	12		11	11	11	11
101-265-718.000	PENSION	114	162		126	125	125	125
101-265-723.000	UNEMPLOYMENT	1	3		3	5	5	5
101-265-734.000	SAFETY SUPPLIES	100	15					
101-265-740.000	OPERATING SUPPLIES	1,500	1,137	1,500	1,185	1,100	1,100	1,100
101-265-804.000	CONTRACTUAL SERVICE	12,115	12,113	12,250	9,815	12,500	12,500	12,500
101-265-810.000	EQUIPMENT MAINTENANCE CONTRACT	5,700	5,504	4,000	3,428	4,000	4,000	4,000
101-265-921.000	ELECTRICITY	21,000	20,722	18,500	14,631	21,000	21,000	21,000
101-265-922.000	GAS	5,000	5,125	5,000	4,877	5,200	5,200	5,200
101-265-923.000	WATER	2,500	2,574	4,900	4,417	6,000	6,000	6,000
101-265-924.000	SEWER	1,200	1,030	1,000	997	1,100	1,100	1,100
101-265-927.000	MISS DIG	100						
101-265-930.000	M & R BUILDING	47,000	24,413	14,800	11,898	15,000	15,000	15,000
101-265-931.000	M & R EQUIPMENT		215					
101-265-947.000	VEHICLE RENTAL	500	500	110	123	500	500	500
101-265-956.000	MISCELLANEOUS EXPENSES	100	6					
Totals for dept 265 - CITY HALL		97,574	74,923	63,163	52,766	68,399	68,399	68,399

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.

D.A.R.E. – School Liaison Officer

One officer is assigned to our schools which allows the Department to place a positive presence in the schools to interact with the youth of our community. The school officer's duties also include the teaching of the D.A.R.E. (Drug Abuse Resistance Education) to every 5th grade student in our school systems.

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	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 301 - POLICE								
101-301-702.000	S & W FULLTIME	339,631	322,973	360,115	239,790	377,739	377,739	377,739
101-301-703.000	S & W SUPERVISOR	75,000	76,675	80,900	64,309	84,798	84,798	84,798
101-301-706.000	S & W PARTTIME	10,500	10,487	10,000	7,378	8,500	8,500	8,500
101-301-710.000	S& W OVERTIME	20,291	16,397	14,460	8,400	15,000	15,000	15,000
101-301-711.000	S & W HEALTH PREMIUMS	1,200	1,202	1,200	1,043	1,200	1,200	1,200
101-301-715.000	S & W SOCIAL SECURITY	33,526	31,547	34,221	23,601	32,385	32,385	32,385
101-301-716.000	HEALTH INSURANCE	52,075	32,252	42,029	27,204	41,500	41,500	41,500
101-301-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	11,675	9,990	8,320	11,251	7,280	7,280	7,280
101-301-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	3,000	1,827	1,000		1,900	1,900	1,900
101-301-716.004	RETIREE HEALTH CARE SAVINGS PLAN			3,821		4,001	4,001	4,001
101-301-717.000	LIFE/LTD INSURANCE	6,629	6,301	6,629	5,206	5,682	5,682	5,682
101-301-718.000	PENSION	84,818	82,374	85,907	48,559	74,957	74,957	74,957
101-301-719.000	OTHER FRINGE	2,000	2,126	2,002	1,876	1,800	1,800	1,800
101-301-720.000	WORKER'S COMPENSATION	11,776	6,506	5,800	5,561	6,500	6,500	6,500
101-301-723.000	UNEMPLOYMENT	1,323	810	400	68	150	150	150
101-301-727.000	OFFICE SUPPLIES	800	905	800	639	800	800	800
101-301-727.001	DARE SUPPLIES	600						
101-301-730.000	POSTAGE	660	637	600	583	610	610	610
101-301-740.000	OPERATING SUPPLIES	7,500	7,765	8,500	4,523	7,500	7,500	7,500
101-301-745.000	MOTOR FUEL & OIL	9,500	9,983	9,200	6,621	9,500	9,500	9,500
101-301-751.000	UNIFORM CLEANING	450		450	524	450	450	450
101-301-801.000	LEGAL SERVICE	21,000	24,056	16,000	16,024	4,500	4,500	4,500
101-301-804.000	CONTRACTUAL SERVICE	6,500	7,253	7,500	5,392	8,500	8,500	8,500
101-301-806.000	DATA PROCESSING	6,000	4,554	6,000	3,820	6,700	6,700	6,700
101-301-810.000	EQUIPMENT MAINTENANCE CONTRACT	250	58	250	59	100	100	100
101-301-851.000	TELEPHONE SERVICE	3,500	2,331	2,300	1,979	2,300	2,300	2,300
101-301-852.000	RADIO MAINTENANCE	800	222	800	188	800	800	800
101-301-864.000	CONFERENCE & WORKSHOP	500	483	550		550	550	550
101-301-869.000	MILEAGE	180	169	200		500	500	500
101-301-912.000	PROPERTY INSURANCE	3,200	2,641	2,500	2,261	2,500	2,500	2,500
101-301-913.000	LIABILITY INSURANCE	10,055	10,055	9,500	9,243	10,000	10,000	10,000
101-301-921.000	ELECTRICITY	4,400	2,963	4,975	2,387	4,600	4,600	4,600
101-301-923.000	WATER	225	163	225	148	225	225	225
101-301-924.000	SEWER	350	275	325	257	325	325	325
101-301-930.000	M & R BUILDING	1,600	1,583	1,400	1,336	4,000	4,000	4,000
101-301-931.000	M & R EQUIPMENT	11,000	6,159	6,300	8,704	7,200	7,200	7,200
101-301-934.000	M & R OFFICE EQUIPMENT	1,160	1,110	8,300	1,913	4,500	4,500	4,500
101-301-947.000	VEHICLE RENTAL	6,800	6,800	6,000	4,465	6,000	6,000	6,000
101-301-956.000	MISCELLANEOUS EXPENSES	1,000	524	1,000	50	1,000	1,000	1,000
101-301-956.003	SETTLEMENT FEE				10,000			
101-301-958.000	DUES & SUBSCRIPTIONS			150		150	150	150
101-301-960.000	EDUCATION & TRAINING	4,300	4,204	4,000	2,723	3,700	3,700	3,700
101-301-960.001	ACT 302 POLICE TRAINING	1,211	1,536	1,200	1,212	1,200	1,200	1,200
101-301-977.000	CAPITAL OUTLAY-EQUIPMENT	16,839	290	33,874	34,342			
101-301-998.000	COVID 19 - EXTRAORDINARY ITEM				149			
101-301-998.001	COVID 19 OVERTIME - EXTRAORDINARY ITEM		284					

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Totals for dept 301 - POLICE		773,824	698,470	789,703	563,788	751,602	751,602	751,602

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.

The Department also serves as the ADA Coordinator for the City and is responsible for insuring the City is in compliance with the Americans with Disabilities Act.

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
Dept 371 - CODE ENFORCEMENT								
101-371-702.000	S & W FULLTIME	60	55	60				
101-371-703.000	S & W SUPERVISOR	18,623	18,957	19,021	16,362	18,682	18,682	18,682
101-371-710.000	S& W OVERTIME	210	328	250	76	250	250	250
101-371-715.000	S & W SOCIAL SECURITY	1,430	1,456	1,455	1,237	1,480	1,480	1,480
101-371-716.000	HEALTH INSURANCE	1,040	1,031	1,268	898	1,475	1,475	1,475
101-371-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	210	208	208	260	208	208	208
101-371-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)				344	500	500	500
101-371-717.000	LIFE/LTD INSURANCE	200	194	189	178	189	189	189
101-371-718.000	PENSION	6,480	6,583	6,480	5,900	7,700	7,700	7,700
101-371-719.000	OTHER FRINGE	50	31	50	31	50	50	50
101-371-720.000	WORKER'S COMPENSATION	157	87	90	83	90	90	90
101-371-723.000	UNEMPLOYMENT	29	12	12	1	12	12	12
101-371-727.000	OFFICE SUPPLIES	100		100		100	100	100
101-371-730.000	POSTAGE	600	544	600	544	600	600	600
101-371-801.000	LEGAL SERVICE	3,000	3,516	1,490	684	1,500	1,500	1,500
101-371-803.000	ENGINEERING SERVICE			710	703	710	710	710
101-371-804.000	CONTRACTUAL SERVICE	1,500	20	7,000	4,338	7,000	7,000	7,000
101-371-804.002	CONTRACTED SERVICE-ZONING ADMIN	12,500	10,888	13,600	1,702	6,000	6,000	6,000
101-371-810.000	EQUIPMENT MAINTENANCE CONTRACT	216	58	216	59	216	216	216
101-371-851.000	TELEPHONE SERVICE	125	94	125	81	125	125	125
101-371-864.000	CONFERENCE & WORKSHOP	550						
101-371-869.000	MILEAGE	200	186					
101-371-901.000	LEGAL NOTICES	1,700	2,234	900	246			
101-371-947.000	VEHICLE RENTAL	300	300	300	20	300	300	300
101-371-958.000	DUES & SUBSCRIPTIONS	150	135	150	135	150	150	150
101-371-977.012	CAPITAL OUTLAY - AMBULANCE	4,972	4,971					
Totals for dept 371 - CODE ENFORCEMENT		54,402	51,888	54,274	33,882	47,337	47,337	47,337

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 728 - ECONOMIC DEVELOPMENT								
101-728-956.000	MISCELLANEOUS EXPENSES	25,000	22,981	23,000	19,438	30,000	30,000	30,000
101-728-969.003	CONTRIBUTIONS TO RED TEAM	1,460		1,460	1,460			
101-728-971.000	CAPITAL OUTLAY LAND	2,400	2,400					
Totals for dept 728 - ECONOMIC DEVELOPMENT		28,860	25,381	24,460	20,898	30,000	30,000	30,000

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 50% in the Cemetery Department and 50% in the Department of Public Works. This Department over the years also used various work programs as a work force, which we have been able to eliminate. We now 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	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 276 - CEMETERY								
101-276-702.000	S & W FULLTIME	36,339	36,365	37,804	28,109	41,849	41,849	41,849
101-276-703.000	S & W SUPERVISOR	31,282	28,010	37,113	30,396	38,926	38,926	38,926
101-276-706.000	S & W PARTTIME	15,750	14,378	16,065	8,547	15,500	15,500	15,500
101-276-710.000	S& W OVERTIME	1,700	1,459	1,100	1,374	1,500	1,500	1,500
101-276-711.000	S & W HEALTH PREMIUMS	1,200	1,202	1,000	1,043	1,200	1,200	1,200
101-276-715.000	S & W SOCIAL SECURITY	5,700	6,206	5,806	5,563	6,239	6,239	6,239
101-276-716.000	HEALTH INSURANCE	1,889	1,639	2,092	1,652	2,326	2,326	2,326
101-276-716.001	HEALTH INSURANCE-RETIREEES	2,006						
101-276-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	966	967	488	585	488	488	488
101-276-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	500		500		500	500	500
101-276-717.000	LIFE/LTD INSURANCE	1,034	1,029	1,000	1,031	1,026	1,026	1,026
101-276-718.000	PENSION	15,135	15,654	15,747	14,074	17,770	17,770	17,770
101-276-719.000	OTHER FRINGE	363	281	363	281	363	363	363
101-276-720.000	WORKER'S COMPENSATION	1,857	1,026	1,500	872	1,000	1,000	1,000
101-276-723.000	UNEMPLOYMENT	215	213	100	54	90	90	90
101-276-727.000	OFFICE SUPPLIES	100	115	100	80	100	100	100
101-276-730.000	POSTAGE	162	144	150	144	150	150	150
101-276-734.000	SAFETY SUPPLIES	350	379	350	270	650	650	650
101-276-740.000	OPERATING SUPPLIES	3,000	2,575	3,000	3,235	3,000	3,000	3,000
101-276-745.000	MOTOR FUEL & OIL	2,400	2,377	2,400	1,018	2,400	2,400	2,400
101-276-751.000	UNIFORM CLEANING	375	394	300	379	400	400	400
101-276-766.000	TOOLS	250	229	250	73	250	250	250
101-276-775.000	M & R SUPPLIES	2,500	2,491	900	39	1,138	1,138	1,138
101-276-802.000	AUDIT SERVICE	50	50	50		50	50	50
101-276-806.000	DATA PROCESSING	600	585	600	585	600	600	600
101-276-851.000	TELEPHONE SERVICE	250	233	250	199	250	250	250
101-276-864.000	CONFERENCE & WORKSHOP	250						
101-276-912.000	PROPERTY INSURANCE	500	256	500	224	300	300	300
101-276-921.000	ELECTRICITY	950	949	900	796	900	900	900
101-276-922.000	GAS	1,200	1,200	1,300	1,091	1,300	1,300	1,300
101-276-923.000	WATER	1,500	946	1,500	858	1,500	1,500	1,500
101-276-924.000	SEWER	320	321	300	276	330	330	330
101-276-930.000	M & R BUILDING	3,000	1,367	2,500	1,134	3,500	3,500	3,500
101-276-931.000	M & R EQUIPMENT	5,500	5,087	5,500	751	5,500	5,500	5,500
101-276-932.000	M & R GROUNDS	1,000	763	2,000	221	2,000	2,000	2,000
101-276-934.000	M & R OFFICE EQUIPMENT	250		750		750	750	750
101-276-947.000	VEHICLE RENTAL	8,250	8,250	10,000	7,446	10,000	10,000	10,000
101-276-956.000	MISCELLANEOUS EXPENSES	250	100	250		250	250	250
101-276-958.000	DUES & SUBSCRIPTIONS	35	35	35	40	40	40	40
101-276-998.000	COVID 19 - EXTRAORDINARY ITEM				3,515			
Totals for dept 276 - CEMETERY		148,978	137,275	154,563	115,955	164,135	164,135	164,135

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	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 751 - PARKS								
101-751-702.000	S & W FULLTIME	5,348	4,669	5,235	3,235	5,113	5,113	5,113
101-751-703.000	S & W SUPERVISOR	28,924	28,010	37,113	30,397	38,926	38,926	38,926
101-751-706.000	S & W PARTTIME	36,750	27,894	30,100	17,939	31,900	31,900	31,900
101-751-706.002	PART TIME LEIK GROVE					1,200	1,200	1,200
101-751-710.000	S& W OVERTIME	212	37	212	167	300	300	300
101-751-711.000	S & W HEALTH PREMIUMS					1,200	1,200	1,200
101-751-715.000	S & W SOCIAL SECURITY	4,100	4,598	3,264	3,921	3,422	3,422	3,422
101-751-716.000	HEALTH INSURANCE	1,987	1,518	1,868	1,530	2,326	2,326	2,326
101-751-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	983	811	1,000	585	504	504	504
101-751-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	500		500		500	500	500
101-751-717.000	LIFE/LTD INSURANCE	520	394	512	437	512	512	512
101-751-718.000	PENSION	3,474	2,605	3,474	2,631	4,077	4,077	4,077
101-751-719.000	OTHER FRINGE	65	31	113	31	113	113	113
101-751-720.000	WORKER'S COMPENSATION	1,851	1,023	1,025	857	1,100	1,100	1,100
101-751-723.000	UNEMPLOYMENT	425	420	425	138	200	200	200
101-751-727.000	OFFICE SUPPLIES	200	177	200	83	200	200	200
101-751-730.000	POSTAGE	162	144	150	144	150	150	150
101-751-734.000	SAFETY SUPPLIES	250	292	350	88	500	500	500
101-751-740.000	OPERATING SUPPLIES	5,500	5,294	5,500	3,181	5,500	5,500	5,500
101-751-745.000	MOTOR FUEL & OIL	2,500	2,377	2,500	1,018	2,400	2,400	2,400
101-751-775.000	M & R SUPPLIES	6,500	4,133	4,200	692	4,000	4,000	4,000
101-751-775.001	M & R RIVERTRAIL	10,000	2,968	1,411	1,410	3,000	3,000	3,000
101-751-803.000	ENGINEERING SERVICE	6,388	2,605					
101-751-806.000	DATA PROCESSING	1,313	1,177	1,500	1,417	1,500	1,500	1,500
101-751-851.000	TELEPHONE SERVICE	750	745	750	694	750	750	750
101-751-864.000	CONFERENCE & WORKSHOP	1,500	735	800	579	800	800	800
101-751-901.000	LEGAL NOTICES	100		100		100	100	100
101-751-912.000	PROPERTY INSURANCE	1,857	1,857	1,857	1,845	1,860	1,860	1,860
101-751-921.000	ELECTRICITY	7,800	7,801	7,000	7,497	7,800	7,800	7,800
101-751-922.000	GAS	1,160	1,191	1,000	897	1,100	1,100	1,100
101-751-923.000	WATER	3,200	3,195	2,750	2,704	3,900	3,900	3,900
101-751-924.000	SEWER	3,000	2,979	3,200	2,472	3,300	3,300	3,300
101-751-930.000	M & R BUILDING	5,000	1,788	9,000	8,897	7,000	7,000	7,000
101-751-931.000	M & R EQUIPMENT	6,000	5,609	3,000	1,026	3,000	3,000	3,000
101-751-932.000	M & R GROUNDS	6,740	4,132	1,916	1,916	3,000	3,000	3,000
101-751-933.000	M & R VEHICLES	115	114	150		150	150	150
101-751-934.000	M & R OFFICE EQUIPMENT	200		100		400	400	400
101-751-947.000	VEHICLE RENTAL	3,600	3,600	3,000	1,932	3,600	3,600	3,600
101-751-956.000	MISCELLANEOUS EXPENSES	850	835	750		750	750	750
101-751-958.000	DUES & SUBSCRIPTIONS	800	485	450		700	700	700
101-751-960.000	EDUCATION & TRAINING	300		265		250	250	250
101-751-967.000	TREE MANAGEMENT	6,700	6,669	7,000	6,088	7,000	7,000	7,000
101-751-971.000	CAPITAL OUTLAY LAND	128,496	128,496					
101-751-975.000	CAPITAL OUTLAY BUILDING			17,473	8,712			
Totals for dept 751 - PARKS		296,120	261,408	161,213	115,160	154,103	154,103	154,103

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TOTAL APPROPRIATIONS		3,393,718	3,047,293	2,319,341	1,803,280	2,242,099	2,242,099	2,242,099
NET OF REVENUES/APPROPRIATIONS - FUND 101		(819,628)	(860,081)	(99,138)	380,320			
BEGINNING FUND BALANCE		2,334,962	2,334,962	1,474,878	1,474,878	1,855,198	1,855,198	1,855,198
ENDING FUND BALANCE		1,515,334	1,474,881	1,375,740	1,855,198	1,855,198	1,855,198	1,855,198

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	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 105 - INCOME TAX FUND								
ESTIMATED REVENUES								
Dept 000								
105-000-438.000	INCOME TAX RECEIPTS				56,840			
105-000-438.024	RESIDENT INCOME TAX-2009				40			
105-000-438.025	RESIDENT INCOME TAX-2010				306			
105-000-438.026	RESIDENT INCOME TAX-2011				436			
105-000-438.027	RESIDENT INCOME TAX-2012	200	183		1,277			
105-000-438.028	RESIDENT INCOME TAX-2013	200		300	1,365			
105-000-438.029	RESIDENT INCOME TAX-2014	600	555	600	731	300		
105-000-438.030	RESIDENT INCOME TAX-2015	5,000	5,527	1,500	3,672	600	300	300
105-000-438.031	RESIDENT INCOME TAX - 2016	4,000	3,602	15,000	25,270	2,200	600	600
105-000-438.032	RESIDENT INCOME TAX - 2017	10,000	10,766	9,000	5,216	15,000	2,200	2,200
105-000-438.033	RESIDENT INCOME TAX - 2018	165,000	176,503	9,000	9,796	9,000	15,000	15,000
105-000-438.034	RESIDENT INCOME TAX - 2019			155,000	70,306	154,500	9,000	9,000
105-000-438.035	RESIDENT INCOME TAX - 2020						154,500	154,500
105-000-439.000	NON-RESIDENT INCOME TAX	11,000	11,725	14,000	3,681	12,000	12,000	12,000
105-000-440.000	CORPORATE INCOME TAX	1,000	1,803	3,000	7,223	4,000	4,000	4,000
105-000-442.000	EMPLOYEE INCOME TAX WITHHOLDING	390,000	517,023	395,000	357,208	400,000	400,000	400,000
105-000-443.000	ESTIMATED INCOME TAX	100,000	130,644	110,000	87,640	110,000	110,000	110,000
105-000-445.000	PENALTY & INTEREST	6,000	8,657	10,000	15,122	8,500	11,500	11,500
105-000-445.037	2014A SPEC ASSESS - INTEREST		208		182			
105-000-665.000	INTEREST INCOME		9,207	2,000	6,910	8,000	5,000	5,000
105-000-683.036	2004A SPEC ASSESS - PRINCIPAL				434			
105-000-683.037	2014A SPECIAL ASSESS - PRINCIPAL		434					
105-000-699.101	CONTRIBUTION FROM GENERAL FUND	363,531	363,531					
Totals for dept 000 -		1,056,531	1,240,368	724,400	653,655	724,100	724,100	724,100
TOTAL ESTIMATED REVENUES		1,056,531	1,240,368	724,400	653,655	724,100	724,100	724,100

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
APPROPRIATIONS								
Dept 254 - INCOME TAX ADMINISTRATION								
105-254-704.000	S & W RECORDKEEPING	59,378	45,042	56,000	44,521	62,582	62,582	62,582
105-254-710.000	S& W OVERTIME					200	200	200
105-254-715.000	S & W SOCIAL SECURITY	4,542	3,105	4,285	3,120	4,787	4,787	4,787
105-254-716.000	HEALTH INSURANCE	10,260	9,116	10,667	8,694	11,424	11,424	11,424
105-254-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,560	1,924	1,768	2,600	1,768	1,768	1,768
105-254-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)		350	1,000	1,452	2,000	2,000	2,000
105-254-717.000	LIFE/LTD INSURANCE	710	777	805	871	805	805	805
105-254-718.000	PENSION	9,438	7,657	3,190	8,377	4,304	4,304	4,304
105-254-719.000	OTHER FRINGE	188	31	213	31	213	213	213
105-254-720.000	WORKER'S COMPENSATION	150	87	90	83	100	100	100
105-254-723.000	UNEMPLOYMENT	110	56	125	5	10	10	10
105-254-727.000	OFFICE SUPPLIES	500	586	500	476	500	500	500
105-254-730.000	POSTAGE	1,500	912	1,400	912	1,400	1,400	1,400
105-254-740.000	OPERATING SUPPLIES	4,000	4,283	4,000	3,163	4,000	4,000	4,000
105-254-801.000	LEGAL SERVICE	5,000		4,000	1,138	4,000	4,000	4,000
105-254-802.000	AUDIT SERVICE	2,000	1,677	2,000	1,000	1,400	1,400	1,400
105-254-804.000	CONTRACTUAL SERVICE	240	227	350	286	350	350	350
105-254-806.000	DATA PROCESSING	3,000	2,818	2,350	3,347	4,700	4,700	4,700
105-254-851.000	TELEPHONE SERVICE	1,000	512	600	484	600	600	600
105-254-864.000	CONFERENCE & WORKSHOP	150	108	1,000	940	1,300	1,300	1,300
105-254-934.000	M & R OFFICE EQUIPMENT	500	357	1,719	536	508	508	508
105-254-944.000	ADMINISTRATIVE SERVICES	29,525	29,580	29,580	27,115	30,172	30,172	30,172
105-254-956.000	MISCELLANEOUS EXPENSES	600	722	500	664	700	700	700
105-254-965.000	REFUND-RESIDENT INCOME TAX	32,000	27,120	40,000	23,405	35,000	35,000	35,000
105-254-965.001	REFUND-NONRESIDENT INCOME TAX	50,000	48,459	53,000	28,994	53,000	53,000	53,000
105-254-992.000	PRINCIPAL PAYMENT	475,000	475,000	485,000	485,000	490,000	490,000	490,000
105-254-995.000	INTEREST PAYMENT	26,245	26,245	17,668	17,667	8,869	8,869	8,869
105-254-998.000	COVID 19 - EXTRAORDINARY ITEM				1,373			
105-254-999.101	TRANSFER TO GENERAL FUND				72,070			
105-254-999.202	TRANSFER TO MAJOR STREETS	50,538	49,348	73,000		455,000	455,000	455,000
105-254-999.203	TRANSFER TO LOCAL STREETS	444,818	425,857	41,060	41,060	105,000	105,000	105,000
105-254-999.590	TRANSFER TO WASTEWATER	55,220	52,579	1,000				
105-254-999.591	TRANSFER TO WATER	52,035	49,634	1,000				
105-254-999.661	TRANSFER TO MOTOR POOL			65,002	65,002			
Totals for dept 254 - INCOME TAX ADMINISTRATION		1,320,207	1,264,169	902,872	844,386	1,284,692	1,284,692	1,284,692
TOTAL APPROPRIATIONS		1,320,207	1,264,169	902,872	844,386	1,284,692	1,284,692	1,284,692
NET OF REVENUES/APPROPRIATIONS - FUND 105		(263,676)	(23,801)	(178,472)	(190,731)	(560,592)	(560,592)	(560,592)
BEGINNING FUND BALANCE		1,018,871	1,018,871	995,071	995,071	804,340	804,340	804,340
ENDING FUND BALANCE		755,195	995,070	816,599	804,340	243,748	243,748	243,748

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 150 - CEMETERY PERPETUAL CARE FUND								
ESTIMATED REVENUES								
Dept 000								
150-000-633.000	PERPETUAL CARE FEES	12,000	12,805	12,500	3,550	4,500	4,500	4,500
150-000-665.000	INTEREST INCOME			300	320	200	200	200
Totals for dept 000 -		12,000	12,805	12,800	3,870	4,700	4,700	4,700
TOTAL ESTIMATED REVENUES		12,000	12,805	12,800	3,870	4,700	4,700	4,700

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.

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 202 - MAJOR STREETS FUND								
ESTIMATED REVENUES								
Dept 000								
202-000-546.000	ACT 51 MONIES	347,615	389,784	375,262	330,180	421,323	421,323	421,323
202-000-547.000	M.E.T.R.O. MONIES	9,680	9,680					
202-000-665.000	INTEREST INCOME				362			
202-000-678.005	REIMBURSEMENTS-INSURANCE AND WC		190					
202-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	1,000	2,753	1,000	1,847			
202-000-699.105	CONTRIBUTION FROM INCOME TAX	50,538	49,348	73,000		455,000	455,000	455,000
202-000-699.406	TRANSFER FROM CIP STREET FUND	103,000	16,123	298,278	93,516			
Totals for dept 000 -		511,833	467,878	747,540	425,905	876,323	876,323	876,323
TOTAL ESTIMATED REVENUES		511,833	467,878	747,540	425,905	876,323	876,323	876,323

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
APPROPRIATIONS								
Dept 201 - GENERAL ADMINISTRATION								
202-201-727.000	OFFICE SUPPLIES				8			
202-201-802.000	AUDIT SERVICE	3,500	962	3,500	1,231			
202-201-803.000	ENGINEERING SERVICE	1,500						
202-201-804.000	CONTRACTUAL SERVICE	350			433			
202-201-944.000	ADMINISTRATIVE SERVICES	21,480	21,480	21,480	19,690	21,910	21,910	21,910
202-201-999.203	TRANSFER TO LOCAL STREETS						50,000	50,000
Totals for dept 201 - GENERAL ADMINISTRATION		26,830	22,442	24,980	21,362	21,910	71,910	71,910

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 452 - CONSTRUCTION								
202-452-803.004	ENG SERVICE-GRANDRIVER AVE BRIDGE IMPI	24,800	4,245	26,279	20,555			
202-452-803.005	ENG SERVICE-GRAND RIVER AVE.	41,200	40,010	44,250	4,846	75,000	75,000	75,000
202-452-803.006	ENG SERVICE-BRIDGE ST RECONSTRUCTION			10,000				
202-452-803.009	ENG SERVICE-KENT STREET			8,000		10,000	10,000	10,000
202-452-803.020	ENG SVC - CHIP SEALING	1,000	434					
202-452-803.021	ENGINEERING - DIVINE HWY BRIDGE IMPROVE			10,000	6,530	10,000	10,000	10,000
202-452-803.022	ENG SVC-BRIDGE ST BRIDGE IMPROVEMENTS					10,000	10,000	10,000
202-452-803.023	GRAND RIVER AVE COORIDOR STUDY						25,000	25,000
202-452-804.004	CONTRACT SERVICE-GRANDRIV AVE BRIDGE IMP					80,000	80,000	80,000
202-452-804.005	CONTRACT SERVICE-GRAND RIVER			10,000		225,000	200,000	200,000
202-452-804.006	CONTRACT SERVICE-BRIDGE ST RECONSTRUCT			116,000				
202-452-804.020	CONTRACTUAL SVC - CHIP SEALING	77,000		97,406	97,405			
202-452-974.006	SIDEWALK IMPROVEMENTS	25,000	11,878	48,592	21,347	45,000	45,000	45,000
Totals for dept 452 - CONSTRUCTION		169,000	56,567	370,527	150,683	455,000	455,000	455,000

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 463 - MAINTENANCE								
202-463-702.000	S & W FULLTIME	59,713	64,051	64,222	43,847	84,683	84,683	84,683
202-463-703.000	S & W SUPERVISOR	17,693	11,061	19,467	13,550	19,799	19,799	19,799
202-463-706.000	S & W PARTTIME	4,000	2,928	5,000	1,152	5,000	5,000	5,000
202-463-710.000	S& W OVERTIME	4,322	4,483	4,977	3,898	5,500	5,500	5,500
202-463-715.000	S & W SOCIAL SECURITY	6,252	6,166	6,409	4,901	7,993	7,993	7,993
202-463-716.000	HEALTH INSURANCE	10,881	12,579	11,000	7,864	14,701	14,701	14,701
202-463-716.001	HEALTH INSURANCE-RETIREES	2,040	2,057	2,040	1,896	2,831	2,831	2,831
202-463-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	2,275	3,016	3,600	3,328	3,600	3,600	3,600
202-463-717.000	LIFE/LTD INSURANCE	1,211	1,228	1,211	1,119	1,211	1,211	1,211
202-463-718.000	PENSION	43,140	43,859	43,144	39,570	50,133	50,133	50,133
202-463-719.000	OTHER FRINGE	313	281	281	281	282	282	282
202-463-720.000	WORKER'S COMPENSATION	7,438	4,109	4,500	3,367	3,700	3,700	3,700
202-463-723.000	UNEMPLOYMENT	191	61	80	14	50	50	50
202-463-740.000	OPERATING SUPPLIES	500		500		500	500	500
202-463-751.000	UNIFORM CLEANING	700	634	600	841	800	800	800
202-463-775.000	M & R SUPPLIES	15,000	13,906	15,500	8,624	16,000	16,000	16,000
202-463-804.000	CONTRACTUAL SERVICE	45,000	44,423	35,000	14,673	35,000	35,000	35,000
202-463-947.000	VEHICLE RENTAL	30,000	30,000	46,779	25,164	75,800	75,800	75,800
202-463-969.006	CONTRIBUTIONS TO SIDEWALKS			9,000	3,342	8,000	8,000	8,000
202-463-998.000	COVID 19 - EXTRAORDINARY ITEM		477		3,617			
202-463-998.001	COVID 19 OVERTIME - EXTRAORDINARY ITEM	1,651	1,651					
Totals for dept 463 - MAINTENANCE		252,320	246,970	273,310	181,048	335,583	335,583	335,583

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
Dept 469 - DRAINS								
202-469-702.000	S & W FULLTIME	548	250	586	764	586	586	586
202-469-710.000	S& W OVERTIME	25						
202-469-715.000	S & W SOCIAL SECURITY	44	19	45	54	45	45	45
202-469-716.000	HEALTH INSURANCE	103	22	26	198	150	150	150
202-469-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	20						
202-469-717.000	LIFE/LTD INSURANCE	9	26	26	6	20	20	20
202-469-718.000	PENSION	108	59	65	73	125	125	125
202-469-723.000	UNEMPLOYMENT	2	1	2		5	5	5
202-469-775.000	M & R SUPPLIES	500		500	236	500	500	500
202-469-947.000	VEHICLE RENTAL	180	180	500	181	500	500	500
Totals for dept 469 - DRAINS		1,539	557	1,750	1,512	1,931	1,931	1,931

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 473 - BRIDGE MAINTENANCE								
202-473-803.000	ENGINEERING SERVICE	5,000	4,500	2,000	1,300	4,500	4,500	4,500
202-473-804.000	CONTRACTUAL SERVICE		270					
Totals for dept 473 - BRIDGE MAINTENANCE		5,000	4,770	2,000	1,300	4,500	4,500	4,500

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 474 - TRAFFIC CONTROL								
202-474-702.000	S & W FULLTIME	145	499	300	76	300	300	300
202-474-710.000	S& W OVERTIME	9			115	200	200	200
202-474-715.000	S & W SOCIAL SECURITY	12	35	20	14	20	20	20
202-474-716.000	HEALTH INSURANCE	38	116	100	23	40	40	40
202-474-717.000	LIFE/LTD INSURANCE	2	4	4	8	15	15	15
202-474-718.000	PENSION	29	103	40	57	80	80	80
202-474-775.000	M & R SUPPLIES	1,750	1,675	2,000	958	2,000	2,000	2,000
202-474-921.000	ELECTRICITY	2,000	1,410	1,500	1,300	1,550	1,550	1,550
202-474-947.000	VEHICLE RENTAL	400	400	500	58	500	500	500
Totals for dept 474 - TRAFFIC CONTROL		4,385	4,242	4,464	2,609	4,705	4,705	4,705

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 475 - TREE TRIMMING								
202-475-702.000	S & W FULLTIME	1,100	1,074	3,500	2,904	3,300	3,300	3,300
202-475-715.000	S & W SOCIAL SECURITY	85	79	350	216	240	240	240
202-475-716.000	HEALTH INSURANCE	115	107	350	247	350	350	350
202-475-717.000	LIFE/LTD INSURANCE	5	4	60	46	15	15	15
202-475-718.000	PENSION	50	48	700	584	200	200	200
202-475-723.000	UNEMPLOYMENT	6	5	5	1	5	5	5
202-475-947.000	VEHICLE RENTAL	400	400	1,500	1,280	2,000	2,000	2,000
Totals for dept 475 - TREE TRIMMING		1,761	1,717	6,465	5,278	6,110	6,110	6,110

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 476 - STUMP REMOVAL								
202-476-947.000	VEHICLE RENTAL			500		500	500	500
Totals for dept 476 - STUMP REMOVAL				500		500	500	500

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 478 - WINTER MAINTENANCE								
202-478-702.000	S & W FULLTIME	10,550	10,550	11,550	5,323	9,675	9,675	9,675
202-478-710.000	S& W OVERTIME	9,110	9,139	10,386	6,750	9,500	9,500	9,500
202-478-715.000	S & W SOCIAL SECURITY	1,450	1,450	1,550	898	900	900	900
202-478-716.000	HEALTH INSURANCE	1,978	1,984	2,471	1,025	1,243	1,243	1,243
202-478-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	192	52	120	236	200	200	200
202-478-717.000	LIFE/LTD INSURANCE	310	309	410	111	410	410	410
202-478-718.000	PENSION	3,550	3,536	4,420	1,382	1,100	1,100	1,100
202-478-723.000	UNEMPLOYMENT	92	92	92	4	50	50	50
202-478-775.000	M & R SUPPLIES	34,000	26,804	34,000	25,542	34,000	34,000	34,000
202-478-947.000	VEHICLE RENTAL	17,700	17,700	20,000	11,043	20,000	20,000	20,000
Totals for dept 478 - WINTER MAINTENANCE		78,932	71,616	84,999	52,314	77,078	77,078	77,078
TOTAL APPROPRIATIONS		539,767	408,881	768,995	416,106	907,317	957,317	957,317
NET OF REVENUES/APPROPRIATIONS - FUND 202		(27,934)	58,997	(21,455)	9,799	(30,994)	(80,994)	(80,994)
BEGINNING FUND BALANCE		255,798	255,798	314,791	314,791	324,590	324,590	324,590
ENDING FUND BALANCE		227,864	314,795	293,336	324,590	293,596	243,596	243,596

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.

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	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 203 - LOCAL STREETS FUND								
ESTIMATED REVENUES								
Dept 000								
203-000-402.000	REAL PROPERTY TAXES	147,832	147,786	90,000	83,573	99,000	99,000	99,000
203-000-428.001	PILOT- WODA (OLD SCHOOL MANOR)				295			
203-000-445.000	PENALTY & INTEREST	25	48	50	27			
203-000-546.000	ACT 51 MONIES	112,456	116,176	121,751	97,950	138,408	138,408	138,408
203-000-547.000	M.E.T.R.O. MONIES		6,189					
203-000-577.000	CONTRIBUTION FROM STATE -GRANT	55,740	55,740					
203-000-665.000	INTEREST INCOME				360			
203-000-678.005	REIMBURSEMENTS-INSURANCE AND WC		190					
203-000-678.006	REIMBURSEMENTS-MISCELLANEOUS		1,334	200	815			
203-000-699.101	CONTRIBUTION FROM GENERAL FUND	50,000						
203-000-699.105	TRANSFER FROM INCOME TAX	444,818	425,857	41,060	41,060	105,000	105,000	105,000
203-000-699.202	TRANSFER FROM MAJOR STREETS						50,000	50,000
203-000-699.406	TRANSFER FROM CIP STREET FUND	147,000	92,779	99,812	55,977			
Totals for dept 000 -		957,871	846,099	352,873	280,057	342,408	392,408	392,408
TOTAL ESTIMATED REVENUES		957,871	846,099	352,873	280,057	342,408	392,408	392,408

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
APPROPRIATIONS								
Dept 201 - GENERAL ADMINISTRATION								
203-201-727.000	OFFICE SUPPLIES				8			
203-201-802.000	AUDIT SERVICE	1,063	1,062	1,094	1,154			
203-201-803.000	ENGINEERING SERVICE	1,000	518					
203-201-804.000	CONTRACTUAL SERVICE	300			333			
203-201-944.000	ADMINISTRATIVE SERVICES	6,900	6,900	6,900	6,325	7,038	7,038	7,038
Totals for dept 201 - GENERAL ADMINISTRATION		9,263	8,480	7,994	7,820	7,038	7,038	7,038

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 452 - CONSTRUCTION								
203-452-803.000	ENGINEERING SERVICE	100,000						
203-452-803.017	ENGINEERING - JAMES STREET	701	701					
203-452-803.018	ENGINEERING - CUTLER RD EXPANSION	42,100	36,096					
203-452-803.020	ENG SVC - CHIP SEALING	1,000	434					
203-452-804.017	CONTRACTED SERVICES - JAMES STREET	3,000						
203-452-804.018	CONSTRUCTION - CUTLER RD EXPANSION	353,381	355,880					
203-452-804.020	CONTRACTUAL SVC - CHIP SEALING	21,000		51,219	51,219			
203-452-974.006	SIDEWALK IMPROVEMENTS	25,000	26,800	48,592	49,886	105,000	105,000	105,000
Totals for dept 452 - CONSTRUCTION		546,182	419,911	99,811	101,105	105,000	105,000	105,000

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 463 - MAINTENANCE								
203-463-702.000	S & W FULLTIME	62,615	49,751	64,439	44,162	67,949	67,949	67,949
203-463-703.000	S & W SUPERVISOR	17,693	11,061	19,467	13,551	19,799	19,799	19,799
203-463-706.000	S & W PARTTIME	3,500	2,866	3,500	2,714	4,800	4,800	4,800
203-463-710.000	S& W OVERTIME	4,226	2,194	2,800	1,466	2,800	2,800	2,800
203-463-715.000	S & W SOCIAL SECURITY	6,466	4,874	4,500	4,928	6,713	6,713	6,713
203-463-716.000	HEALTH INSURANCE	11,044	8,069	7,416	7,529	15,300	15,300	15,300
203-463-716.001	HEALTH INSURANCE-RETIREES	2,040	2,057	2,059	1,896	2,831	2,831	2,831
203-463-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	2,327	2,236	2,639	2,022	2,353	2,353	2,353
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	1,259	855	1,259	1,008	1,257	1,257	1,257
203-463-718.000	PENSION	38,367	33,647	38,249	33,270	57,904	57,904	57,904
203-463-719.000	OTHER FRINGE	313	281	281	281	313	313	313
203-463-720.000	WORKER'S COMPENSATION	4,800	4,109	4,920	3,372	3,900	3,900	3,900
203-463-723.000	UNEMPLOYMENT	195	56	56	20	50	50	50
203-463-740.000	OPERATING SUPPLIES	500		500		500	500	500
203-463-751.000	UNIFORM CLEANING	700	659	700	567	700	700	700
203-463-775.000	M & R SUPPLIES	10,000	6,032	7,550	5,396	8,000	8,000	8,000
203-463-804.000	CONTRACTUAL SERVICE	10,000	5,710	5,000	4,963	7,500	7,500	7,500
203-463-947.000	VEHICLE RENTAL	35,000	35,000	41,779	27,007	62,208	62,208	62,208
203-463-969.006	CONTRIBUTIONS TO SIDEWALKS			2,450		12,000	12,000	12,000
203-463-998.000	COVID 19 - EXTRAORDINARY ITEM				4,406			
203-463-998.001	COVID 19 OVERTIME - EXTRAORDINARY ITEM		94					
Totals for dept 463 - MAINTENANCE		212,045	169,551	210,564	158,558	277,877	277,877	277,877

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
Dept 468 - DUST CONTROL								
203-468-702.000	S & W FULLTIME			1,000				
203-468-775.000	M & R SUPPLIES	2,000		500		500	500	500
Totals for dept 468 - DUST CONTROL		2,000		1,500		500	500	500

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 469 - DRAINS								
203-469-702.000	S & W FULLTIME	176	50	300	331	600	600	600
203-469-710.000	S& W OVERTIME	9						
203-469-715.000	S & W SOCIAL SECURITY	14	4		25	50	50	50
203-469-716.000	HEALTH INSURANCE	33	6		26	50	50	50
203-469-717.000	LIFE/LTD INSURANCE	3	6		3	4	4	4
203-469-718.000	PENSION	34	12		20	35	35	35
203-469-723.000	UNEMPLOYMENT					1	1	1
203-469-775.000	M & R SUPPLIES	450	248	500	50	500	500	500
203-469-947.000	VEHICLE RENTAL	450	450	600	91	600	600	600
Totals for dept 469 - DRAINS		1,169	776	1,400	546	1,840	1,840	1,840

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 474 - TRAFFIC CONTROL								
203-474-702.000	S & W FULLTIME	81	225	300	51	300	300	300
203-474-715.000	S & W SOCIAL SECURITY	6	16	20	4	20	20	20
203-474-716.000	HEALTH INSURANCE	20	37	40		40	40	40
203-474-717.000	LIFE/LTD INSURANCE	1	6	10		10	10	10
203-474-718.000	PENSION	15	69	70		75	75	75
203-474-775.000	M & R SUPPLIES	1,250	1,106	1,400	427	1,400	1,400	1,400
203-474-947.000	VEHICLE RENTAL	660	660	700		700	700	700
Totals for dept 474 - TRAFFIC CONTROL		2,033	2,119	2,540	482	2,545	2,545	2,545

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 475 - TREE TRIMMING								
203-475-702.000	S & W FULLTIME	2,000	1,923	5,010	8,099	5,000	5,000	5,000
203-475-715.000	S & W SOCIAL SECURITY	150	142	375	598	240	240	240
203-475-716.000	HEALTH INSURANCE	170	165	550	855	560	560	560
203-475-717.000	LIFE/LTD INSURANCE	30	26	95	115	21	21	21
203-475-718.000	PENSION		316	1,500	1,463	300	300	300
203-475-723.000	UNEMPLOYMENT		5		1	2	2	2
203-475-947.000	VEHICLE RENTAL	1,250	1,250	5,100	5,695	5,100	5,100	5,100
Totals for dept 475 - TREE TRIMMING		3,600	3,827	12,630	16,826	11,223	11,223	11,223

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 478 - WINTER MAINTENANCE								
203-478-702.000	S & W FULLTIME	7,200	6,914	6,800	3,731	5,828	5,828	5,828
203-478-710.000	S& W OVERTIME	4,250	4,217	5,200	5,585	7,900	7,900	7,900
203-478-715.000	S & W SOCIAL SECURITY	810	807	1,098	688	1,000	1,000	1,000
203-478-716.000	HEALTH INSURANCE	1,585	1,582	1,800	892	2,000	2,000	2,000
203-478-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	134	26	100	79	100	100	100
203-478-717.000	LIFE/LTD INSURANCE	190	187	303	76	100	100	100
203-478-718.000	PENSION	2,110	2,103	2,400	1,061	2,400	2,400	2,400
203-478-723.000	UNEMPLOYMENT	58	58	58	3	20	20	20
203-478-775.000	M & R SUPPLIES	24,000	14,818	20,000	16,627	19,500	19,500	19,500
203-478-947.000	VEHICLE RENTAL	17,500	17,500	15,000	7,548	15,000	15,000	15,000
Totals for dept 478 - WINTER MAINTENANCE		57,837	48,212	52,759	36,290	53,848	53,848	53,848
TOTAL APPROPRIATIONS		834,129	652,876	389,198	321,627	459,871	459,871	459,871
NET OF REVENUES/APPROPRIATIONS - FUND 203		123,742	193,223	(36,325)	(41,570)	(117,463)	(67,463)	(67,463)
BEGINNING FUND BALANCE		13,825	13,825	207,051	207,051	165,481	165,481	165,481
ENDING FUND BALANCE		137,567	207,048	170,726	165,481	48,018	98,018	98,018

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	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 208 - RECREATION FUND								
ESTIMATED REVENUES								
Dept 000								
208-000-587.000	GRANTS-PORTLAND TWP	8,000	8,000	8,000	5,000	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			1,000				
208-000-605.000	SPECIAL EVENTS	7,330	7,533	6,500	5,975	6,500	6,500	6,500
208-000-607.000	ADULT SOFTBALL FEES	15,730	15,731	12,000	7,130	13,000	13,000	13,000
208-000-608.000	YOUTH TENNIS	11,000	11,355	6,000	230	6,000	6,000	6,000
208-000-611.000	SUMMER RECREATION FEES				33			
208-000-612.000	ADULT BASKETBALL FEES	16,000	16,391	16,000	15,235	16,500	16,500	16,500
208-000-613.000	ADULT VOLLEYBALL FEES	2,500	2,524	2,500	2,250	2,500	2,500	2,500
208-000-616.000	YOUTH BASKETBALL FEES	10,000	11,265	11,000	8,830	11,000	11,000	11,000
208-000-617.000	YOUTH SOCCER FEES	6,900	7,200	6,000	3,710	5,000	5,000	5,000
208-000-618.000	YOUTH SOFTBALL FEES	2,445	2,445	3,000	230	3,000	3,000	3,000
208-000-620.000	YOUTH FLAG FOOTBALL FEES	6,000	6,971	4,000	1,915	4,000	4,000	4,000
208-000-621.000	YOUTH GYMNASTICS	4,000	4,365	4,000	273	4,000	4,000	4,000
208-000-624.000	MISCELLANEOUS FEES		357					
208-000-625.000	YOUTH INSTRUCTIONAL	2,400	2,670	4,000	1,025	4,000	4,000	4,000
208-000-631.000	TBALL/COACH PITCH	5,900	6,250	5,000	475	5,000	5,000	5,000
208-000-665.000	INTEREST INCOME				18			
208-000-676.001	DONATIONS-OTHER	2,500	4,054	500	1,150	3,000	3,000	3,000
208-000-678.005	REIMBURSEMENTS-INSURANCE AND WC		81		5			
208-000-699.101	CONTRIBUTION FROM GENERAL FUND	32,000	32,000	32,000	32,000			
Totals for dept 000 -		140,705	147,192	129,500	85,484	99,500	99,500	99,500
TOTAL ESTIMATED REVENUES		140,705	147,192	129,500	85,484	99,500	99,500	99,500

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
APPROPRIATIONS								
Dept 690 - ADMINISTRATION								
208-690-702.000	S & W FULLTIME	38,456	39,769	39,837	6,670	39,608	39,608	39,608
208-690-703.000	S & W SUPERVISOR	21,000	20,523	8,247	6,804	8,805	8,805	8,805
208-690-715.000	S & W SOCIAL SECURITY	4,500	4,520	3,988	1,005	3,704	3,704	3,704
208-690-716.000	HEALTH INSURANCE	950	956	3,441	307	4,786	4,786	4,786
208-690-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	208	458	1,144	130	1,144	1,144	1,144
208-690-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	100		100		100	100	100
208-690-717.000	LIFE/LTD INSURANCE	1,044	1,039	1,042	216	1,042	1,042	1,042
208-690-718.000	PENSION	8,529	9,441	3,611	6,154	9,952	9,952	9,952
208-690-719.000	OTHER FRINGE	275	281	275	31	275	275	275
208-690-720.000	WORKER'S COMPENSATION	1,851	1,023	1,100	905	1,100	1,100	1,100
208-690-723.000	UNEMPLOYMENT	100	97	100	1	100	100	100
208-690-727.000	OFFICE SUPPLIES	150	144	150	57	150	150	150
208-690-730.000	POSTAGE	450	400	500	400	300	300	300
208-690-740.000	OPERATING SUPPLIES	15,000	14,746	14,000	7,708	11,500	11,500	11,500
208-690-802.000	AUDIT SERVICE	542	541	550	500	550	550	550
208-690-804.000	CONTRACTUAL SERVICE	3,400	3,479	4,425	2,853	4,425	4,425	4,425
208-690-806.000	DATA PROCESSING	264	264					
208-690-808.000	OFFICIAL SERVICE	19,000	18,749	18,000	14,345	18,000	18,000	18,000
208-690-809.000	INSTRUCTOR SERVICE	9,372	8,065	12,000	6,042	10,000	10,000	10,000
208-690-810.000	EQUIPMENT MAINTENANCE CONTRACT	240	209	350	286	350	350	350
208-690-851.000	TELEPHONE SERVICE	550	512	550	484	550	550	550
208-690-864.000	CONFERENCE & WORKSHOP	800	400	850		650	650	650
208-690-912.000	PROPERTY INSURANCE	50	49	50	49	50	50	50
208-690-934.000	M & R OFFICE EQUIPMENT			1,219	1,029	300	300	300
208-690-944.000	ADMINISTRATIVE SERVICES	12,724	12,768	12,768	11,704	13,023	13,023	13,023
208-690-947.000	VEHICLE RENTAL	750	750	750	613	750	750	750
208-690-958.000	DUES & SUBSCRIPTIONS	400		450		450	450	450
Totals for dept 690 - ADMINISTRATION		140,705	139,183	129,497	68,293	131,664	131,664	131,664
TOTAL APPROPRIATIONS		140,705	139,183	129,497	68,293	131,664	131,664	131,664
NET OF REVENUES/APPROPRIATIONS - FUND 208			8,009	3	17,191	(32,164)	(32,164)	(32,164)
BEGINNING FUND BALANCE		1,378	1,378	9,386	9,386	26,577	26,577	26,577
ENDING FUND BALANCE		1,378	9,387	9,389	26,577	(5,587)	(5,587)	(5,587)

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	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 210 - AMBULANCE FUND								
ESTIMATED REVENUES								
Dept 000								
210-000-525.000	FEDERAL CARES HHS STIMULUS				9,796			
210-000-602.000	EMT TRAINING	9,850	9,850					
210-000-604.000	ACLS/PALS/ITLS	14,500	14,589					
210-000-605.000	SPECIAL EVENTS	8,000	9,175	4,000	1,705	2,500	2,500	2,500
210-000-632.000	CITY-GENERAL FUND	22,327	22,327	22,327	22,327	50,478	50,478	50,478
210-000-635.001	MEMBERSHIP DISCOUNT PLAN	4,000	5,330	4,500	2,775	4,000	4,000	4,000
210-000-636.000	DANBY TOWNSHIP	17,181	17,181	17,181	17,181	38,844	38,844	38,844
210-000-637.000	LYONS TOWNSHIP	9,522	9,522	9,522	9,522	21,528	21,528	21,528
210-000-638.000	ORANGE TOWNSHIP	2,300	2,300	2,300	2,300	5,200	5,200	5,200
210-000-639.000	PEWAMO VILLAGE	2,697	2,697	2,697	2,697	6,097	6,097	6,097
210-000-640.000	PORTLAND TOWNSHIP	19,573	19,573	19,573	19,573	44,252	44,252	44,252
210-000-641.000	WESTPHALIA TOWNSHIP	8,292	8,292	8,292	8,292	18,747	18,747	18,747
210-000-642.000	WESTPHALIA VILLAGE	5,307	5,307	5,307	5,307	11,998	11,998	11,998
210-000-647.000	SEBEWA TOWNSHIP	6,733	6,733	6,733	6,733	15,222	15,222	15,222
210-000-649.000	INSURANCE RECEIPTS	460,000	380,493	449,500	360,912	408,000	408,000	408,000
210-000-665.000	INTEREST INCOME				43			
210-000-678.005	REIMBURSEMENTS-INSURANCE AND WC		698		322			
210-000-678.006	REIMBURSEMENTS-MISCELLANEOUS		300		15			
Totals for dept 000 -		590,282	514,367	551,932	469,500	626,866	626,866	626,866
TOTAL ESTIMATED REVENUES		590,282	514,367	551,932	469,500	626,866	626,866	626,866

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
APPROPRIATIONS								
Dept 201 - GENERAL ADMINISTRATION								
210-201-804.000	CONTRACTUAL SERVICE				285			
Totals for dept 201 - GENERAL ADMINISTRATION					285			

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Totals for dept 302 - ADMINISTRATION		654,381	618,301	608,771	503,552	626,544	626,544	626,544
TOTAL APPROPRIATIONS		654,381	618,301	608,771	503,837	626,544	626,544	626,544
NET OF REVENUES/APPROPRIATIONS - FUND 210		(64,099)	(103,934)	(56,839)	(34,337)	322	322	322
BEGINNING FUND BALANCE		167,004	167,004	63,071	63,071	28,734	28,734	28,734
ENDING FUND BALANCE		102,905	63,070	6,232	28,734	29,056	29,056	29,056



**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 Albro, 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	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 405 - WELLHEAD IMPROVEMENT FUND								
ESTIMATED REVENUES								
Dept 000								
405-000-577.000	CONTRIBUTION FROM STATE -GRANT	461	460					
405-000-699.101	CONTRIBUTION FROM GENERAL FUND	1,210	1,210					
405-000-699.591	TRANSFER FROM WATER			9,000		9,000	9,000	9,000
Totals for dept 000 -		1,671	1,670	9,000		9,000	9,000	9,000
TOTAL ESTIMATED REVENUES		1,671	1,670	9,000		9,000	9,000	9,000

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
APPROPRIATIONS								
Dept 275 - ADMINISTRATION								
405-275-803.000	ENGINEERING SERVICE	1,200	1,200	4,500	4,500	4,500	4,500	4,500
405-275-804.000	CONTRACTUAL SERVICE	471	471	4,500		4,500	4,500	4,500
Totals for dept 275 - ADMINISTRATION		1,671	1,671	9,000	4,500	9,000	9,000	9,000
TOTAL APPROPRIATIONS		1,671	1,671	9,000	4,500	9,000	9,000	9,000
NET OF REVENUES/APPROPRIATIONS - FUND 405			(1)		(4,500)			
BEGINNING FUND BALANCE						(4,500)	(4,500)	(4,500)
ENDING FUND BALANCE			(1)		(4,500)	(4,500)	(4,500)	(4,500)



**ENTERPRISE
FUNDS**

Est. 1869

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	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 520 - REFUSE SERVICE FUND								
ESTIMATED REVENUES								
Dept 000								
520-000-635.000	REFUSE COLLECTION FEES	1,000	571	900	365	600	400	400
520-000-648.000	UTILITY SALES	125,000	147,854	150,000	124,107	150,000	151,200	151,200
520-000-648.001	PENALTIES	750	1,318	1,000	1,041	1,100	1,100	1,100
520-000-665.000	INTEREST INCOME				19			
520-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	100	100	100				
Totals for dept 000 -		126,850	149,843	152,000	125,532	151,700	152,700	152,700
TOTAL ESTIMATED REVENUES		126,850	149,843	152,000	125,532	151,700	152,700	152,700

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
APPROPRIATIONS								
Dept 528 - ADMINISTRATION								
520-528-802.000	AUDIT SERVICE	843	843	900				
520-528-804.000	CONTRACTUAL SERVICE-REFUSE COLLE	125,000	148,900	150,000	124,564	150,000	151,200	151,200
Totals for dept 528 - ADMINISTRATION		125,843	149,743	150,900	124,564	150,000	151,200	151,200
TOTAL APPROPRIATIONS		125,843	149,743	150,900	124,564	150,000	151,200	151,200
NET OF REVENUES/APPROPRIATIONS - FUND 520		1,007	100	1,100	968	1,700	1,500	1,500
BEGINNING FUND BALANCE		19,520	19,520	19,620	19,620	20,588	20,588	20,588
ENDING FUND BALANCE		20,527	19,620	20,720	20,588	22,288	22,088	22,088

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	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Fund 582 - ELECTRIC FUND								
ESTIMATED REVENUES								
Dept 000								
582-000-626.000	GENERAL SERVICES	2,000	2,650	2,000	1,540	2,000	2,000	2,000
582-000-648.000	UTILITY SALES	3,900,000	3,858,058	3,900,000	3,235,960	3,900,000	3,900,000	3,900,000
582-000-648.001	PENALTIES	25,000	23,568	25,000	18,958	21,000	21,000	21,000
582-000-648.003	ENERGY OPTIMIZATION REVENUE	62,000	61,191	62,000	55,307	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	11,178	5,500	4,764	6,000	6,000	6,000
582-000-665.004	INTEREST INCOME-CUSTOMER DEPOSITS	200		200				
582-000-678.005	REIMBURSEMENTS-INSURANCE AND WC	2,000	1,784	2,000	1,516	2,000	2,000	2,000
582-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	25,000	1,657		41,622			
582-000-695.000	SALE OF MATERIALS	500		500		500	500	500
582-000-698.003	(SHORT)/OVERAGE		2					
Totals for dept 000 -		4,018,725	3,961,629	3,998,725	3,361,192	3,995,025	3,995,025	3,995,025
TOTAL ESTIMATED REVENUES		4,018,725	3,961,629	3,998,725	3,361,192	3,995,025	3,995,025	3,995,025

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
APPROPRIATIONS								
Dept 000								
582-000-956.002	LOSS ON DISPOSAL OF ASSET		19,043					
Totals for dept 000 -			19,043					

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 201 - GENERAL ADMINISTRATION								
582-201-705.000	S & W BILLING & METER READING	54,931	55,145	62,128	48,468	62,436	62,436	62,436
582-201-711.000	S & W HEALTH PREMIUMS	60	60	60	15	60	60	60
582-201-712.000	S & W ELECTED OFFICIALS	700	600	375	225	900	900	900
582-201-715.000	S & W SOCIAL SECURITY	4,208	3,967	4,677	3,563	4,776	4,776	4,776
582-201-716.000	HEALTH INSURANCE	11,166	10,823	14,169	9,574	15,500	15,500	15,500
582-201-716.001	HEALTH INSURANCE-RETIREES	16,251	62					
582-201-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,404	2,470	1,976	2,490	2,080	2,080	2,080
582-201-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	2,000	1,844	2,000	1,700	2,000	2,000	2,000
582-201-717.000	LIFE/LTD INSURANCE	709	808	900	817	946	946	946
582-201-718.000	PENSION	85,511	93,717	85,234	80,088	99,478	99,478	99,478
582-201-719.000	OTHER FRINGE	227	157	220	157	220	220	220
582-201-723.000	UNEMPLOYMENT	153	63	162	11	50	50	50
582-201-727.000	OFFICE SUPPLIES	1,100	508	1,100	956	1,500	1,500	1,500
582-201-730.000	POSTAGE	4,200	3,706	4,200	3,450	4,200	4,200	4,200
582-201-740.000	OPERATING SUPPLIES	2,000	1,700	2,000	2,207	2,000	2,000	2,000
582-201-802.000	AUDIT SERVICE	2,300	1,777	2,300	4,400	4,400	4,400	4,400
582-201-803.000	ENGINEERING SERVICE	5,000	2,830	5,000	2,250	20,000	20,000	20,000
582-201-804.000	CONTRACTUAL SERVICE	500		500	1,313	2,000	2,000	2,000
582-201-806.000	DATA PROCESSING	2,500	2,759	2,500	4,970	3,000	3,000	3,000
582-201-810.000	EQUIPMENT MAINTENANCE CONTRACT	150	642	150	306	150	150	150
582-201-851.000	TELEPHONE SERVICE	5,000	4,430	5,000	3,195	5,000	5,000	5,000
582-201-864.000	CONFERENCE & WORKSHOP	3,500	3,624	3,500	1,776	3,500	3,500	3,500
582-201-901.000	LEGAL NOTICES	100		100		100	100	100
582-201-902.000	ADVERTISING	2,000	1,500	2,000	1,572	1,572	1,572	1,572
582-201-912.000	PROPERTY INSURANCE	10,572	10,572	11,800	11,739	12,000	12,000	12,000
582-201-914.000	VEHICLE INSURANCE	5,325	4,264	5,400	4,686	5,400	5,400	5,400
582-201-923.000	WATER	800	846	800	773	900	900	900
582-201-924.000	SEWER	1,300	1,294	1,300	1,213	1,300	1,300	1,300
582-201-927.000	MISS DIG	500	475	475	597	600	600	600
582-201-931.000	M & R EQUIPMENT	500		1,232	468	1,000	1,000	1,000
582-201-944.000	ADMINISTRATIVE SERVICES	72,000	72,900	72,900	66,825	74,358	74,358	74,358
582-201-947.000	VEHICLE RENTAL	5,000	5,718	5,000	5,324	6,000	6,000	6,000
582-201-956.000	MISCELLANEOUS EXPENSES	25		1,720	1,687	2,800	2,800	2,800
582-201-958.000	DUES & SUBSCRIPTIONS	36,000	32,571	38,500	38,274	38,000	38,000	38,000
582-201-992.000	PRINCIPAL PAYMENT					65,000	65,000	65,000
582-201-995.000	INTEREST PAYMENT	48,908	47,768	48,908	46,508	44,108	44,108	44,108
582-201-998.000	COVID 19 OVERTIME - EXTRAORDINARY ITEM				1,106			
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		436,637	419,637	438,323	402,740	537,371	537,371	537,371

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 539 - DISTRIBUTION								
582-539-702.000	S & W FULLTIME	255,898	211,627	263,072	204,841	292,208	292,208	292,208
582-539-703.000	S & W SUPERVISOR	103,380	97,938	111,761	75,831	110,679	110,679	110,679
582-539-706.000	S & W PARTTIME		3,263	4,100	7,647	4,500	4,500	4,500
582-539-707.000	S& W STANDBY PAY	14,000	14,759	14,420	13,127	14,750	14,750	14,750
582-539-710.000	S& W OVERTIME	27,213	31,623	28,161	25,922	33,000	33,000	33,000
582-539-711.000	S & W HEALTH PREMIUMS	2,400	2,404	2,216	2,086	2,400	2,400	2,400
582-539-715.000	S & W SOCIAL SECURITY	29,751	27,550	30,829	25,907	30,820	30,820	30,820
582-539-716.000	HEALTH INSURANCE	21,554	16,121	29,924	26,012	39,402	39,402	39,402
582-539-716.001	HEALTH INSURANCE-RETIREES	11,226	(16,822)	16,492	10,183	15,412	15,412	15,412
582-539-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	4,846	6,916	6,934	9,663	9,000	9,000	9,000
582-539-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	2,500		2,500	3,381	3,000	3,000	3,000
582-539-717.000	LIFE/LTD INSURANCE	4,735	3,831	4,735	3,758	5,540	5,540	5,540
582-539-718.000	PENSION	36,252	62,625	36,655	30,549	41,463	41,463	41,463
582-539-719.000	OTHER FRINGE	1,250	1,000	1,250	1,250	1,250	1,250	1,250
582-539-720.000	WORKER'S COMPENSATION	7,300	5,890	4,772	5,020	5,200	5,200	5,200
582-539-723.000	UNEMPLOYMENT	735	338	280	117	150	150	150
582-539-734.000	SAFETY SUPPLIES	6,500	2,075	6,500	7,079	7,500	7,500	7,500
582-539-740.000	OPERATING SUPPLIES	5,100	1,623	5,100	1,499	5,100	5,100	5,100
582-539-745.000	MOTOR FUEL & OIL	5,000	5,244	5,000	4,786	6,000	6,000	6,000
582-539-745.001	FUEL-DIESEL GENERATION	20,000	798	20,000	336	20,000	20,000	20,000
582-539-751.000	UNIFORM CLEANING	3,500	3,172	3,500	4,422	4,800	4,800	4,800
582-539-766.000	TOOLS	4,200	630	4,200	609	6,500	6,500	6,500
582-539-775.000	M & R SUPPLIES	150,000	(43,607)	150,000	100,876	150,000	150,000	150,000
582-539-803.000	ENGINEERING SERVICE	60,000	23,188	50,000	3,930	50,000	50,000	50,000
582-539-803.001	ENG SERVICE-POWER RATE STUDY			10,000		20,000	20,000	20,000
582-539-803.002	ENG SERVICE-FERC LICENSE	25,000	6,852	25,000	11,421	49,150	49,150	49,150
582-539-803.019	ENG SERVICE - BROADBAND		23,300	40,000	6,965			
582-539-804.000	CONTRACTUAL SERVICE	700	960	500	780	1,000	1,000	1,000
582-539-818.000	PCB REMOVAL	10,000	2,099	10,000		10,000	10,000	10,000
582-539-852.000	RADIO MAINTENANCE	802	802	802		400	400	400
582-539-921.000	ELECTRICITY	2,550	2,700	2,550	2,467	2,600	2,600	2,600
582-539-922.000	GAS	9,500	13,314	9,500	13,569	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	2,362,002	2,097,762	2,400,000	1,663,614	2,400,000	2,400,000	2,400,000
582-539-926.005	ENERGY OPTIMIZATION PROGRAM COSTS	58,634	13,202	25,000	12,897	25,000	25,000	25,000
582-539-930.000	M & R BUILDING	68,000	5,550	100,000	18,879	150,000	150,000	150,000
582-539-931.000	M & R EQUIPMENT	5,000	702	5,000	1,401	7,500	7,500	7,500
582-539-931.001	M & R TREE TRIMMING EQUIPMENT	500	86	500	424	500	500	500
582-539-932.000	M & R GROUNDS	4,000	2,485	4,000	3,927	5,000	5,000	5,000
582-539-932.001	M&R GROUNDS-AST CLEANUP	10,000	6,603	10,000	7,323	10,000	10,000	10,000
582-539-933.000	M & R VEHICLES	15,000	2,588	15,000	7,712	15,000	15,000	15,000
582-539-935.000	M & R METERS	5,000	2,220	5,000	2,225	5,000	5,000	5,000
582-539-937.000	M & R HYDRO	11,726	16,572	12,000	10,958	18,428	18,428	18,428
582-539-939.000	M & R LINES	30,000	3,282	30,000	28,475	30,000	30,000	30,000
582-539-947.000	VEHICLE RENTAL	350		350		350	350	350
582-539-956.000	MISCELLANEOUS EXPENSES	4,000	6,933	8,000	7,945	8,000	8,000	8,000

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
582-539-968.000	DEPRECIATION EXPENSE	375,000	395,282	380,000		400,000	400,000	400,000
582-539-975.000	CAPITAL OUTLAY BUILDING					25,000	25,000	25,000
582-539-977.000	CAPITAL OUTLAY-EQUIPMENT	460,000	304	40,000	48,031	40,000	40,000	40,000
582-539-979.000	DIESEL ENGINE PROJECT	50,000	3,081	50,000		50,000	50,000	50,000
582-539-985.001	JOINT PROJECTS	125,000	3,033	125,000		125,000	125,000	125,000
582-539-985.007	GRAND RIVER & JAMES PROJECT		(48)					
582-539-998.000	COVID 19 - EXTRAORDINARY ITEM				22,405			
582-539-998.001	COVID 19 OVERTIME - EXTRAORDINARY ITEM		865					
Totals for dept 539 - DISTRIBUTION		4,415,104	3,072,715	4,115,603	2,440,249	4,271,102	4,271,102	4,271,102
TOTAL APPROPRIATIONS		4,851,741	3,511,395	4,553,926	2,842,989	4,808,473	4,808,473	4,808,473
NET OF REVENUES/APPROPRIATIONS - FUND 582		(833,016)	450,234	(555,201)	518,203	(813,448)	(813,448)	(813,448)
BEGINNING FUND BALANCE		6,989,045	6,989,045	7,439,281	7,439,281	7,957,484	7,957,484	7,957,484
ENDING FUND BALANCE		6,156,029	7,439,279	6,884,080	7,957,484	7,144,036	7,144,036	7,144,036

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 3789 persons (2000 census)”. Although the City population has not kept up with earlier projections, the 51-year-old WWTP has exceeded its 20-year designed life expectancy.

While the Wastewater Treatment Plant is not in the City’s public tour guidebook, the City take pride in the facilities performance and appearance.

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 Michigan Department of Environmental Quality (MDEQ) 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	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 590 - WASTEWATER FUND								
ESTIMATED REVENUES								
Dept 000								
590-000-553.000	SAW GRANT		31,168	241,000	483,275			
590-000-646.000	NEW SERVICE	1,500	1,500	38,400	38,400	1,500	1,500	1,500
590-000-648.000	UTILITY SALES	891,414	901,386	936,000	793,883	982,800	1,010,880	1,010,880
590-000-648.001	PENALTIES	7,000	6,791		5,954	3,500	3,500	3,500
590-000-665.000	INTEREST INCOME				2,182	1,500	1,500	1,500
590-000-665.004	INTEREST INCOME-CUSTOMER DEPOSITS				122	100	100	100
590-000-678.005	REIMBURSEMENTS-INSURANCE AND WC		80,020		321	200	200	200
590-000-678.006	REIMBURSEMENTS - MISCELLANEOUS	400	59		1,266	500	500	500
590-000-699.105	TRANSFER FROM INCOME TAX	55,220	52,579	1,000				
590-000-699.406	TRANSFER FROM CIP STREET FUND	11,315	12,170					
Totals for dept 000 -		966,849	1,085,673	1,216,400	1,325,403	990,100	1,018,180	1,018,180
TOTAL ESTIMATED REVENUES		966,849	1,085,673	1,216,400	1,325,403	990,100	1,018,180	1,018,180

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
APPROPRIATIONS								
Dept 201 - GENERAL ADMINISTRATION								
590-201-705.000	S & W BILLING & METER READING	47,446	47,745	53,409	42,024	54,570	54,570	54,570
590-201-711.000	S & W HEALTH PREMIUMS		60	30	15	30	30	30
590-201-715.000	S & W SOCIAL SECURITY	3,631	3,430	4,085	3,019	4,175	4,175	4,175
590-201-716.000	HEALTH INSURANCE	9,892	9,518	12,510	8,120	13,107	13,107	13,107
590-201-716.001	HEALTH INSURANCE-RETIREEES	1,427	62					
590-201-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,404	2,132	1,768	2,230	1,872	1,872	1,872
590-201-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,500	1,287		1,434	1,500	1,500	1,500
590-201-717.000	LIFE/LTD INSURANCE	615	714	851	696	852	852	852
590-201-718.000	PENSION	44,951	52,740	46,023	46,513	59,229	59,229	59,229
590-201-719.000	OTHER FRINGE	202	94	195	94	194	194	194
590-201-723.000	UNEMPLOYMENT	138	57	149	11	20	20	20
590-201-727.000	OFFICE SUPPLIES	500	438	500	174	600	600	600
590-201-730.000	POSTAGE	3,200	3,212	3,400	2,934	3,400	3,400	3,400
590-201-740.000	OPERATING SUPPLIES	1,200	1,132	1,200	1,715	2,000	2,000	2,000
590-201-801.000	LEGAL SERVICE	1,000	604	1,000		1,000	1,000	1,000
590-201-802.000	AUDIT SERVICE	2,000	1,677	2,000	2,300	2,000	2,000	2,000
590-201-803.000	ENGINEERING SERVICE	22,000	32,899	260,000	311,075	60,000	60,000	60,000
590-201-804.000	CONTRACTUAL SERVICE		492		677	1,500	1,500	1,500
590-201-806.000	DATA PROCESSING	2,200	2,224	1,750	3,003	1,850	1,850	1,850
590-201-851.000	TELEPHONE SERVICE	2,500	1,781	1,800	739	1,900	1,900	1,900
590-201-864.000	CONFERENCE & WORKSHOP			600		600	600	600
590-201-901.000	LEGAL NOTICES	100		200		200	200	200
590-201-912.000	PROPERTY INSURANCE	2,900	2,789	3,000	2,799	3,000	3,000	3,000
590-201-915.000	BOILER INSURANCE	700	670	700	678	700	700	700
590-201-927.000	MISS DIG	500	475	650	596	650	650	650
590-201-934.000	M & R OFFICE EQUIPMENT	500		3,132	468	1,000	1,000	1,000
590-201-944.000	ADMINISTRATIVE SERVICES	56,500	56,544	56,544	51,832	57,675	57,675	57,675
590-201-947.000	VEHICLE RENTAL	5,000	5,718	5,000	5,324	5,500	5,500	5,500
590-201-956.000	MISCELLANEOUS EXPENSES	300	44	500	117	500	500	500
590-201-995.000	INTEREST PAYMENT	99,600	99,298	97,710	49,335			
590-201-999.101	TRANSFER TO GENERAL FUND	31,764	31,764	31,764	31,764			
Totals for dept 201 - GENERAL ADMINISTRATION		343,670	359,600	590,470	569,686	279,624	279,624	279,624

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
Dept 441 - COLLECTIONS								
590-441-702.000	S & W FULLTIME	8,492	5,053	6,460	1,820	9,660	9,660	9,660
590-441-703.000	S & W SUPERVISOR	3,539	3,687	3,893	2,818	3,960	3,960	3,960
590-441-707.000	S& W STANDBY PAY	6,000	6,335	6,000	5,607	6,200	6,200	6,200
590-441-710.000	S& W OVERTIME	1,167	1,338	4,000	1,699	1,500	1,500	1,500
590-441-715.000	S & W SOCIAL SECURITY	1,010	1,231	1,063	898	1,042	1,042	1,042
590-441-716.000	HEALTH INSURANCE	486	539	500	350	780	780	780
590-441-716.001	HEALTH INSURANCE-RETIREES	680	10,410	686	632	944	944	944
590-441-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	193	208	300	486	400	400	400
590-441-717.000	LIFE/LTD INSURANCE	194	209	206	164	206	206	206
590-441-718.000	PENSION	1,851	3,264	1,851	1,505	1,914	1,914	1,914
590-441-719.000	OTHER FRINGE	13				20	20	20
590-441-723.000	UNEMPLOYMENT	36	8	20	1	20	20	20
590-441-734.000	SAFETY SUPPLIES	675	698	6,000	424	6,000	6,000	6,000
590-441-740.000	OPERATING SUPPLIES	300	115	300	279	500	500	500
590-441-775.000	M & R SUPPLIES	5,075	4,185	8,000	7,745	10,000	10,000	10,000
590-441-803.009	ENG SERVICE-KENT STREET			1,000				
590-441-803.011	ENGINEERING SERV-USDA LOAN PROJECT						25,000	25,000
590-441-803.017	ENGINEERING - JAMES STREET	421						
590-441-803.018	ENGINEERING - CUTLER RD EXPANSION	16,775						
590-441-804.000	CONTRACTUAL SERVICE	700	700	4,500	4,265	8,500	8,500	8,500
590-441-804.017	CONTRACTED SERVICES - JAMES STREET	9,452						
590-441-804.018	CONSTRUCTION - CUTLER RD EXPANSION	42,500						
590-441-947.000	VEHICLE RENTAL	22,500	9,039	27,000	5,905	27,000	27,000	27,000
590-441-956.000	MISCELLANEOUS EXPENSES	300	100	300	100	500	500	500
590-441-977.000	CAPITAL OUTLAY-EQUIPMENT			3,000				
Totals for dept 441 - COLLECTIONS		122,359	47,119	75,079	34,698	79,146	104,146	104,146

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 548 - PLANT OPERATIONS								
590-548-702.000	S & W FULLTIME	98,822	87,542	106,554	79,052	126,094	126,094	126,094
590-548-702.590	FULL TIME SAW GRANT				241	1,000	1,000	1,000
590-548-703.000	S & W SUPERVISOR	62,500	62,493					
590-548-710.000	S& W OVERTIME	12,301	4,248	3,600	6,132	14,000	14,000	14,000
590-548-710.590	OT - SAW GRANT					1,500	1,500	1,500
590-548-711.000	S & W HEALTH PREMIUMS		1,831	1,200	1,043			
590-548-715.000	S & W SOCIAL SECURITY	15,601	13,221	9,154	6,922	16,405	16,405	16,405
590-548-716.000	HEALTH INSURANCE		205					
590-548-717.000	LIFE/LTD INSURANCE	2,696	2,064	2,391	1,584	1,752	1,752	1,752
590-548-718.000	PENSION	19,302	32,528	18,000	12,691	16,485	16,485	16,485
590-548-719.000	OTHER FRINGE	750	750	500	500	500	500	500
590-548-720.000	WORKER'S COMPENSATION	3,000	2,581	3,000	2,222	2,800	2,800	2,800
590-548-723.000	UNEMPLOYMENT	419	176	110	10	20	20	20
590-548-734.000	SAFETY SUPPLIES	2,450	2,666	2,000	1,617	2,250	2,250	2,250
590-548-740.000	OPERATING SUPPLIES	15,300	18,469	20,000	16,316	22,500	22,500	22,500
590-548-751.000	UNIFORM CLEANING	2,400	1,501	1,000	1,587	1,500	1,500	1,500
590-548-804.000	CONTRACTUAL SERVICE	100,100	97,894	171,000	138,201	171,000	171,000	171,000
590-548-921.000	ELECTRICITY	46,000	49,427	46,800	44,084	48,250	48,250	48,250
590-548-922.000	GAS	5,100	5,654	5,300	3,689	5,500	5,500	5,500
590-548-923.000	WATER	275	196	300	175	325	325	325
590-548-930.000	M & R BUILDING	2,700	2,417	2,700	3,010	2,850	2,850	2,850
590-548-931.000	M & R EQUIPMENT	18,100	22,107	27,884	28,509	32,000	32,000	32,000
590-548-932.000	M & R GROUNDS	1,700	1,470	1,000	176	3,000	3,000	3,000
590-548-947.000	VEHICLE RENTAL	13,000	13,000	12,000	11,663	12,000	12,000	12,000
590-548-960.000	EDUCATION & TRAINING	1,950	1,997	3,000	419	2,000	2,000	2,000
590-548-968.000	DEPRECIATION EXPENSE	220,000	237,962	220,000		240,000	240,000	240,000
590-548-998.000	COVID 19 - EXTRAORDINARY ITEM		47,544		5,119			
590-548-998.001	COVID 19 OVERTIME - EXTRAORDINARY ITEM		49,223					
Totals for dept 548 - PLANT OPERATIONS		644,466	759,166	657,493	364,962	723,731	723,731	723,731
TOTAL APPROPRIATIONS		1,110,495	1,165,885	1,323,042	969,346	1,082,501	1,107,501	1,107,501
NET OF REVENUES/APPROPRIATIONS - FUND 590		(143,646)	(80,212)	(106,642)	356,057	(92,401)	(89,321)	(89,321)
BEGINNING FUND BALANCE		1,697,868	1,697,868	1,617,655	1,617,655	1,973,712	1,973,712	1,973,712
ENDING FUND BALANCE		1,554,222	1,617,656	1,511,013	1,973,712	1,881,311	1,884,391	1,884,391

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	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 591 - WATER FUND								
ESTIMATED REVENUES								
Dept 000								
591-000-626.000	GENERAL SERVICES	1,000	965	900	570	500	500	500
591-000-646.000	NEW SERVICE	5,227	5,227	25,000	24,000	5,000	5,000	5,000
591-000-648.000	UTILITY SALES	616,987	610,786	629,327	523,906	648,207	723,726	723,726
591-000-648.001	PENALTIES	5,000	4,345	4,500	3,832	4,500	4,500	4,500
591-000-665.000	INTEREST INCOME		727		2,080	1,500	1,500	1,500
591-000-667.000	RENTAL INCOME	9,200	9,088	9,100	9,751	9,100	9,100	9,100
591-000-678.005	REIMBURSEMENTS-INSURANCE AND WC		327		235			
591-000-678.006	REIMBURSEMENTS - MISCELLANEOUS		690	4,842	4,842	3,000	3,000	3,000
591-000-695.000	SALE OF MATERIALS		173					
591-000-699.105	TRANSFER FROM INCOME TAX	52,035	49,634	1,000				
591-000-699.406	TRANSFER FROM CIP STREET FUND	25,128	25,699					
Totals for dept 000 -		714,577	707,661	674,669	569,216	671,807	747,326	747,326
TOTAL ESTIMATED REVENUES		714,577	707,661	674,669	569,216	671,807	747,326	747,326

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
APPROPRIATIONS								
Dept 201 - GENERAL ADMINISTRATION								
591-201-705.000	S & W BILLING & METER READING	47,446	47,742	53,409	42,022	54,570	54,570	54,570
591-201-711.000	S & W HEALTH PREMIUMS		60	60	15	60	60	60
591-201-715.000	S & W SOCIAL SECURITY	8,705	3,429	4,085	3,019	4,175	4,175	4,175
591-201-716.000	HEALTH INSURANCE	10,630	9,518	12,540	8,119	13,107	13,107	13,107
591-201-716.001	HEALTH INSURANCE-RETIREEES	747	62					
591-201-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,300	2,132	1,768	2,230	1,872	1,872	1,872
591-201-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,500	1,287	1,500	1,434	1,500	1,500	1,500
591-201-717.000	LIFE/LTD INSURANCE	615	714	710	696	851	851	851
591-201-718.000	PENSION	16,499	20,185	17,139	14,591	18,846	18,846	18,846
591-201-719.000	OTHER FRINGE	202	31	71	31	195	195	195
591-201-723.000	UNEMPLOYMENT	138	57	149	11	50	50	50
591-201-727.000	OFFICE SUPPLIES	200	117	200	57	200	200	200
591-201-730.000	POSTAGE	3,500	3,185	3,500	2,931	3,500	3,500	3,500
591-201-740.000	OPERATING SUPPLIES	1,000	1,034	1,100	1,319	1,100	1,100	1,100
591-201-802.000	AUDIT SERVICE	2,000	1,677	2,000	2,300	2,300	2,300	2,300
591-201-803.000	ENGINEERING SERVICE	2,770	2,770	4,000				
591-201-803.001	ENG SERVICE-VULNERABILITY STUDY			9,000				
591-201-804.000	CONTRACTUAL SERVICE	5,000	6,565	6,200	5,194	6,500	6,500	6,500
591-201-806.000	DATA PROCESSING	500	552	500	792	600	600	600
591-201-851.000	TELEPHONE SERVICE	2,000	2,551	2,400	1,812	2,400	2,400	2,400
591-201-901.000	LEGAL NOTICES	250		250		200	200	200
591-201-912.000	PROPERTY INSURANCE	2,400	2,396	2,550	2,542	2,550	2,550	2,550
591-201-927.000	MISS DIG	500	475	500	596	600	600	600
591-201-934.000	M & R OFFICE EQUIPMENT	400		2,351	468			
591-201-944.000	ADMINISTRATIVE SERVICES	56,500	56,544	56,544	51,832	57,675	57,675	57,675
591-201-947.000	VEHICLE RENTAL	5,500	5,718	5,000	5,324	6,000	6,000	6,000
591-201-956.000	MISCELLANEOUS EXPENSES	1,500	400	1,500	1,339	1,500	1,500	1,500
591-201-992.000	PRINCIPAL PAYMENT					75,000	75,000	75,000
591-201-995.000	INTEREST PAYMENT	12,684	11,778	10,809	10,809	8,935	8,935	8,935
591-201-999.101	TRANSFER TO GENERAL FUND	32,009	32,009	32,009	32,009			
591-201-999.405	TRANSFER TO WELLHEAD GRANT			9,000		9,000	9,000	9,000
Totals for dept 201 - GENERAL ADMINISTRATION		216,495	212,988	240,844	191,492	273,286	273,286	273,286

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 441 - COLLECTIONS								
591-441-702.000	S & W FULLTIME	66,518	63,580	72,195	48,456	78,506	78,506	78,506
591-441-703.000	S & W SUPERVISOR	17,693	22,139	27,253	18,712	27,718	27,718	27,718
591-441-706.000	S & W PARTTIME	1,000	23	500	191	500	500	500
591-441-707.000	S& W STANDBY PAY	6,000	6,337	6,500	5,610	7,000	7,000	7,000
591-441-710.000	S& W OVERTIME	6,870	2,690	5,300	4,338	7,416	7,416	7,416
591-441-715.000	S & W SOCIAL SECURITY	6,968	6,904	7,468	6,092	8,127	8,127	8,127
591-441-716.000	HEALTH INSURANCE	10,017	9,773	11,200	8,841	15,742	15,742	15,742
591-441-716.001	HEALTH INSURANCE-RETIREES	4,080	21,375	4,100	3,792	5,661	5,661	5,661
591-441-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	2,939	3,328	4,000	3,662	26,667	26,667	26,667
591-441-717.000	LIFE/LTD INSURANCE	1,346	1,336	1,346	1,253	1,346	1,346	1,346
591-441-718.000	PENSION	9,237	16,519	9,622	9,158	11,834	11,834	11,834
591-441-719.000	OTHER FRINGE	313	250	250	250	250	250	250
591-441-720.000	WORKER'S COMPENSATION	2,100	1,464	1,186	1,282	1,300	1,300	1,300
591-441-723.000	UNEMPLOYMENT	209	58	80	7	50	50	50
591-441-734.000	SAFETY SUPPLIES	500	221	500	396	750	750	750
591-441-740.000	OPERATING SUPPLIES	3,000	265	3,000	75	3,000	3,000	3,000
591-441-743.000	CHEMICALS-TESTING	13,000	10,078	13,000	9,679	15,000	15,000	15,000
591-441-751.000	UNIFORM CLEANING	600	649	900	853	1,000	1,000	1,000
591-441-766.000	TOOLS	600	75	600	35	600	600	600
591-441-775.000	M & R SUPPLIES	15,000	10,066	15,000	3,680	15,000	15,000	15,000
591-441-803.000	ENGINEERING SERVICE	12,800		5,000				
591-441-803.009	ENG SERVICE-KENT STREET			1,000				
591-441-803.017	ENGINEERING - JAMES STREET	281						
591-441-803.018	ENGINEERING - CUTLER RD EXPANSION	15,250						
591-441-804.017	CONTRACTED SERVICES - JAMES STREET	23,887						
591-441-804.018	CONSTRUCTION - CUTLER RD EXPANSION	38,619						
591-441-852.000	RADIO MAINTENANCE	2,200	3,302	2,200	1,940	2,200	2,200	2,200
591-441-921.000	ELECTRICITY	29,000	33,622	35,065	29,182	36,000	36,000	36,000
591-441-922.000	GAS	650	681	608	599	700	700	700
591-441-930.000	M & R BUILDING	3,000	406	3,000		3,000	3,000	3,000
591-441-931.000	M & R EQUIPMENT	15,000	6,829	15,000	5,559	15,000	15,000	15,000
591-441-935.000	M & R METERS	50,000	19,457	50,000	33,670	50,000	50,000	50,000
591-441-936.000	M & R WELLS	45,000	45,641	45,000	183	45,000	45,000	45,000
591-441-940.000	M & R WATER TOWER	82,000	61,233	82,000	51,680	50,000	50,000	50,000
591-441-947.000	VEHICLE RENTAL	32,000	32,000	38,779	24,619	35,000	35,000	35,000
591-441-956.000	MISCELLANEOUS EXPENSES		939					
591-441-958.000	DUES & SUBSCRIPTIONS	750	344	800	710	1,000	1,000	1,000
591-441-960.000	EDUCATION & TRAINING	1,500	1,069	1,500	83	1,500	1,500	1,500
591-441-968.000	DEPRECIATION EXPENSE	185,000	185,538	187,000		187,000	187,000	187,000
591-441-977.000	CAPITAL OUTLAY-EQUIPMENT					40,000	40,000	40,000
591-441-998.000	COVID 19 - EXTRAORDINARY ITEM				6,414			
Totals for dept 441 - COLLECTIONS		704,927	568,191	650,952	281,001	693,867	693,867	693,867
TOTAL APPROPRIATIONS		921,422	781,179	891,796	472,493	967,153	967,153	967,153
NET OF REVENUES/APPROPRIATIONS - FUND 591		(206,845)	(73,518)	(217,127)	96,723	(295,346)	(219,827)	(219,827)

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	BEGINNING FUND BALANCE	3,939,798	3,939,798	3,866,281	3,866,281	3,963,004	3,963,004	3,963,004
	ENDING FUND BALANCE	3,732,953	3,866,280	3,649,154	3,963,004	3,667,658	3,743,177	3,743,177



**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 very interesting 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. We also spend a lot of time 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.

Probably our largest task is overseeing the Motor Pool Department with all of the City's vehicles plus the loader, backhoe, tractors, mowers, street repair machines, saws and other related equipment. We service, maintain and repair all the motor pool vehicles including police, fire and ambulance. 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	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 661 - MOTOR POOL FUND								
ESTIMATED REVENUES								
Dept 000								
661-000-665.000	INTEREST INCOME				140			
661-000-667.000	LEASE INCOME	210,910	190,281	237,874	146,592	265,856	265,856	265,856
661-000-667.101	RENTAL INCOME-GENERAL FUND	3,000	1,664	2,400	962	2,400	2,400	2,400
661-000-667.210	RENTAL INCOME - AMBULANCE	2,500	2,245	1,700	1,473	1,700	1,700	1,700
661-000-667.582	RENTAL INCOME - ELECTRIC	100	439	400	117	400	400	400
661-000-667.590	RENTAL INCOME - WASTEWATER	100	439	400	117	400	400	400
661-000-667.591	RENTAL INCOME - WATER	100	439	400	117	400	400	400
661-000-678.005	REIMBURSEMENTS-INSURANCE AND WC		1,165		1,141	1,000	1,000	1,000
661-000-678.006	REIMBURSEMENTS - MISCELLANEOUS	1,144	4,041	1,500	834	251,000	251,000	251,000
661-000-692.000	SALE OF EQUIPMENT		135					
661-000-699.101	CONTRIBUTION FROM GENERAL FUND	175,000	52,000	50,000	29,664	20,000	20,000	20,000
661-000-699.105	CONTRIBUTION FROM INCOME TAX			65,002	65,002			
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 -		419,406	279,400	386,228	272,711	569,708	569,708	569,708
TOTAL ESTIMATED REVENUES		419,406	279,400	386,228	272,711	569,708	569,708	569,708

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
APPROPRIATIONS								
Dept 201 - GENERAL ADMINISTRATION								
661-201-727.000	OFFICE SUPPLIES	100	151	100	201			
661-201-730.000	POSTAGE	250	260	250	256			
661-201-740.000	OPERATING SUPPLIES	150		50	203			
661-201-802.000	AUDIT SERVICE	1,341	1,340	1,374				
661-201-851.000	TELEPHONE SERVICE	1,980	2,776	2,496	1,924		2,500	2,500
661-201-912.000	PROPERTY INSURANCE	1,082	1,082	1,200	1,147	1,200	1,200	1,200
661-201-914.000	VEHICLE INSURANCE	13,000	10,817	14,000	11,219		12,000	12,000
661-201-927.000	MISS DIG	200						
661-201-944.000	ADMINISTRATIVE SERVICES	35,000	34,956	34,956	32,043	35,655	35,655	35,655
661-201-995.000	INTEREST PAYMENT	30,580	759	5,838	5,837	4,404	4,404	4,404
Totals for dept 201 - GENERAL ADMINISTRATION		83,683	52,141	60,264	52,830	41,259	55,759	55,759

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 441 - COLLECTIONS								
661-441-702.000	S & W FULLTIME	40,207	35,529	42,392	19,958	46,401	46,401	46,401
661-441-703.000	S & W SUPERVISOR	14,155	25,832	7,787	6,168	7,920	7,920	7,920
661-441-706.000	S & W PARTTIME	1,000		1,000		500	500	500
661-441-709.000	S & W BUILDING MAINTENANCE		4,005	2,500	2,890			
661-441-710.000	S& W OVERTIME	3,805	1,059	3,831	38	2,075	2,075	2,075
661-441-711.000	S & W HEALTH PREMIUMS		111	1,200	1,043	1,200	1,200	1,200
661-441-715.000	S & W SOCIAL SECURITY	3,449	4,826	4,650	2,669	4,155	4,155	4,155
661-441-716.000	HEALTH INSURANCE	10,814	7,398	1,000	364	3,921	3,921	3,921
661-441-716.001	HEALTH INSURANCE-RETIREES	4,760	9,106	4,820	4,424	6,605	6,605	6,605
661-441-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	2,188	3,406	728	762	878	878	878
661-441-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,000		400		500	500	500
661-441-717.000	LIFE/LTD INSURANCE	859	879	859	689	859	859	859
661-441-718.000	PENSION	21,935	25,882	21,935	18,860	22,915	22,915	22,915
661-441-719.000	OTHER FRINGE	300	281	290	281	282	282	282
661-441-720.000	WORKER'S COMPENSATION	1,600	796	1,500	688	900	900	900
661-441-723.000	UNEMPLOYMENT	132	45	50	5	30	30	30
661-441-734.000	SAFETY SUPPLIES	1,750	1,712	1,750	1,075	1,750	1,750	1,750
661-441-740.000	OPERATING SUPPLIES	500	467	500	348	500	500	500
661-441-745.000	MOTOR FUEL & OIL	35,000	24,304	26,000	16,499	26,000	25,000	25,000
661-441-751.000	UNIFORM CLEANING	1,400	1,641	1,500	1,690	15,000	1,500	1,500
661-441-766.000	TOOLS	1,200	431	1,200	375	1,200	1,200	1,200
661-441-775.000	M & R SUPPLIES	3,600	2,812	3,600	3,152	4,000	4,000	4,000
661-441-804.000	CONTRACTUAL SERVICE	120	125	175	419			
661-441-806.000	DATA PROCESSING	800	703	1,380	977			
661-441-852.000	RADIO MAINTENANCE	800		800	85	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	3,259	5,000	2,411	5,000	5,000	5,000
661-441-922.000	GAS	2,500	1,933	2,500	1,609	2,500	2,500	2,500
661-441-923.000	WATER	850	876	1,000	808	1,000	1,000	1,000
661-441-924.000	SEWER	750	801	1,000	781	1,000	1,000	1,000
661-441-930.000	M & R BUILDING	7,500	6,931	8,000	5,792	8,000	8,000	8,000
661-441-931.000	M & R EQUIPMENT	41,144	34,593	35,000	23,690	35,000	35,000	35,000
661-441-932.000	M & R GROUNDS	200	30	200		200	200	200
661-441-947.000	VEHICLE RENTAL		116					
661-441-956.000	MISCELLANEOUS EXPENSES	250	400	250	224	250	250	250
661-441-960.000	EDUCATION & TRAINING	300		300	175	300	300	300
661-441-968.000	DEPRECIATION EXPENSE	110,000	145,956	110,000		148,000	148,000	148,000
661-441-977.000	CAPITAL OUTLAY-EQUIPMENT			80,000	65,002			
661-441-977.017	CAPITAL OUTLAY-STREET SWEEPER					250,000	250,000	250,000
661-441-992.000	PRINCIPAL PAYMENT					43,008	43,008	43,008
661-441-995.000	INTEREST PAYMENT					4,000	4,000	4,000
661-441-998.000	COVID 19 - EXTRAORDINARY ITEM				4,661			
Totals for dept 441 - DISTRIBUTION		320,868	346,245	376,097	188,612	647,649	633,149	633,149

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
TOTAL APPROPRIATIONS		404,551	398,386	436,361	241,442	688,908	688,908	688,908

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	NET OF REVENUES/APPROPRIATIONS - FUND 661	14,855	(118,986)	(50,133)	31,269	(119,200)	(119,200)	(119,200)
	BEGINNING FUND BALANCE	332,862	332,862	213,879	213,879	245,148	245,148	245,148
	ENDING FUND BALANCE	347,717	213,876	163,746	245,148	125,948	125,948	125,948

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
ESTIMATED REVENUES - A 0.00		12,426,133	11,959,590	11,520,780	10,117,400	11,629,146	11,783,745	11,783,745
APPROPRIATIONS - ALL FL 0.00		15,158,609	12,502,595	13,450,285	8,938,207	13,742,016	13,818,216	13,818,216
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(2,732,476)	(543,005)	(1,929,505)	1,179,193	(2,112,870)	(2,034,471)	(2,034,471)
BEGINNING FUND BALANCE - ALL FUNDS		17,689,660	17,689,660	17,146,656	17,146,656	18,325,849	18,325,849	18,325,849
ENDING FUND BALANCE - ALL FUNDS		14,957,184	17,146,655	15,217,151	18,325,849	16,212,979	16,291,378	16,291,378



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	2018-19 AMENDED BUDGET	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 05/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 248 - DDA FUND								
ESTIMATED REVENUES								
Dept 000								
248-000-402.000	REAL PROPERTY TAXES	295,857	295,857	238,355	245,072	245,000	245,000	245,000
248-000-577.000	CONTRIBUTION FROM STATE -GRANT			40,000	45,981	43,000	43,000	43,000
248-000-665.000	INTEREST INCOME		174	160	210	160	160	160
248-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	2,886	3,886		321			
248-000-678.012	REIMBURSEMENTS-BEER FEST	34,000	29,919	36,343	36,363	34,000	34,000	34,000
248-000-678.013	REIMBURSEMENTS - HOLIDAY FEST	2,000	3,007	2,000	4,062	3,000	3,000	3,000
248-000-678.014	REIMBURSEMENTS- SESQUICENTENIAL		24,950	26,152	28,616			
248-000-678.015	REIMBURSEMENTS - PRIME ACCOUNT			1,500	650	650	650	650
Totals for dept 000 -		334,743	357,793	344,510	361,275	325,810	325,810	325,810
TOTAL ESTIMATED REVENUES		334,743	357,793	344,510	361,275	325,810	325,810	325,810

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
APPROPRIATIONS								
Dept 275 - ADMINISTRATION								
248-275-702.000	S & W FULLTIME	10,000	4,584	4,000	39	4,000	4,000	4,000
248-275-703.000	S & W SUPERVISOR	57,000	59,136	60,817	51,484	62,185	62,185	62,185
248-275-704.000	S & W SUPERVISOR					2,290	2,290	2,290
248-275-715.000	S & W SOCIAL SECURITY	5,300	4,752	4,652	3,840	4,757	4,757	4,757
248-275-716.000	HEALTH INSURANCE	1,000	166		86	250	250	250
248-275-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION		52					
248-275-717.000	LIFE/LTD INSURANCE	1,150	990	947	898	947	947	947
248-275-718.000	PENSION	4,800	4,477	4,257	4,289	4,815	4,815	4,815
248-275-719.000	OTHER FRINGE	250	250	250	250	350	350	350
248-275-720.000	WORKER'S COMPENSATION	30	122	200	39	100	100	100
248-275-723.000	UNEMPLOYMENT	6	62	147	6	50	50	50
248-275-730.000	POSTAGE	1,000	868	1,000	643	1,000	1,000	1,000
248-275-740.001	OPERATING SUPPLIES-MAIN ST BOARD	500	314	550	152	550	550	550
248-275-740.003	OPERATING SUPPLIES-DESIGN COMMITTEE	4,000	2,761	4,000	1,149	3,500	3,500	3,500
248-275-740.004	OPERATING SUPPLIES-ER COMMITTEE	2,500	244	2,500	360	2,500	2,500	2,500
248-275-740.005	OPERATING SUPPLIES-O&F COMMITTEE	3,000	1,960	3,300	575	3,000	3,000	3,000
248-275-740.006	OPERATING SUPPLIES-P&M COMMITTEE	4,300	5,392	5,500	1,649	5,300	5,300	5,300
248-275-740.008	OPERATING SUPPLIES - BEER FEST	23,000	18,003	19,576	19,703	20,000	20,000	20,000
248-275-740.009	OPERATING SUPPLIES - HOLIDAY FEST	5,000	5,681	5,650	5,876	3,500	3,500	3,500
248-275-740.010	SESQUICENTENIAL	15,000	29,103	25,750	35,135			
248-275-740.011	OPERATING SUPPLIES - PRIME ACCOUNT		890	1,500	80	650	650	650
248-275-801.000	LEGAL SERVICE	800		800		800	800	800
248-275-802.000	AUDIT SERVICE	1,400	869	1,000		1,000	1,000	1,000
248-275-803.000	ENGINEERING SERVICE	5,000		5,000		5,000	5,000	5,000
248-275-804.000	CONTRACTUAL SERVICE	2,500	6,000	11,000	6,650	1,500	1,500	1,500
248-275-804.400	DOWNTOWN HOLIDAY DECOR CONTRACTS	8,000	6,156	6,500	6,156	8,500	8,500	8,500
248-275-806.000	DATA PROCESSING	500	623	500		500	500	500
248-275-851.000	TELEPHONE SERVICE	1,100	1,409	1,300	986	1,300	1,300	1,300
248-275-886.000	FIREWORKS (DDA)	2,500		2,500		2,500	2,500	2,500
248-275-888.000	PUBLIC ART	2,000						
248-275-934.000	M & R OFFICE EQUIPMENT	3,000	877	1,200		400	400	400
248-275-938.000	M & R STREET LIGHTS	25,000	48,830	15,000	13,124	15,000	15,000	15,000
248-275-944.000	ADMINISTRATIVE SERVICES					3,600	3,600	3,600
248-275-947.000	VEHICLE RENTAL	1,000	467	700	584	900	900	900
248-275-956.000	MISCELLANEOUS EXPENSES	2,000	2,613	2,250	600	2,250	2,250	2,250
248-275-958.000	DUES & SUBSCRIPTIONS	700	350	850	375	600	600	600
248-275-960.000	EDUCATION & TRAINING	5,000	3,488	5,000	1,005	2,000	2,000	2,000
248-275-967.001	FACADE RESTORATION (DDA)	25,000	2,100	55,000	19,798	18,000	18,000	18,000
248-275-982.000	CAPITAL OUTLAY-DDA	24,000	3,273	15,000		20,000	20,000	20,000
248-275-982.001	CAPITAL OUTLAY - SPLASH PAD			300,000		180,000	180,000	180,000
248-275-992.000	PRINCIPAL PAYMENT	200,000						
Totals for dept 275 - ADMINISTRATION		447,336	216,862	568,196	175,531	383,594	383,594	383,594
TOTAL APPROPRIATIONS		447,336	216,862	568,196	175,531	383,594	383,594	383,594

GL NUMBER	DESCRIPTION	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/20	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
NET OF REVENUES/APPROPRIATIONS - FUND 248		(112,593)	140,931	(223,686)	185,744	(57,784)	(57,784)	(57,784)
BEGINNING FUND BALANCE		203,175	203,175	344,106	344,106	529,850	529,850	529,850
ENDING FUND BALANCE		90,582	344,106	120,420	529,850	472,066	472,066	472,066



WAGE/SALARY SCALE

EMPLOYEE SALARY/WAGE INFORMATION BY POSITION

POSITION/TITLE	NO. OF POSITIONS	PAYGRADE	RANGE		
			BUDGETED 7/1/2020		
<u>DEPARTMENT OF PUBLIC SAFETY</u>					
AMBULANCE DIRECTOR/CODE ENFORCER	1	8	\$	64,695.00	\$ 86,864.00
PARAMEDIC	3	1	\$	28,350.00	\$ 42,525.00
POLICE CHIEF	1	8	\$	64,695.00	\$ 86,864.00
POLICE SERGEANT	1	6	\$	52,104.00	\$ 67,330.00
POLICE OFFICER	5	5	\$	47,882.00	\$ 61,922.00
<u>DEPARTMENT OF PUBLIC SERVICES</u>					
DIRECTOR OF OPERATIONS	1	9	\$	69,625.00	\$ 93,608.00
SENIOR LINEMAN	1	6	\$	60,445.00	\$ 77,230.00
PARKS, RECREATION, & CEMTERTY SUPERVISOR	1	8	\$	64,695.00	\$ 86,864.00
CEMETERY LABORER	1	4	\$	42,328.00	\$ 54,163.00
RECREATION PROGRAMMER	1	2	\$	36,275.00	\$ 46,322.00
DPW FOREMAN	1	6	\$	51,522.00	\$ 65,998.00
MECHANIC	1	4	\$	42,328.00	\$ 54,163.00
DPW LABORER	2	4	\$	42,328.00	\$ 54,163.00
WASTEWATER LABORER	2	4	\$	45,864.00	\$ 58,635.00
WATER LABORER	1	5	\$	46,696.00	\$ 59,779.00

EMPLOYEE SALARY/WAGE INFORMATION BY POSITION**RANGE
BUDGETED 7/1/2020****NO. OF POSITIONS****POSITION/TITLE**POLICE/PARTTIME:
CERTIFIED

1 \$20.79/hour

AMBULANCE PAY:
EMT
RUN PAY12 \$9.65/hour
\$22.50/call

ELECTRIC PARTTIME

1 \$11.80/hour

PARKS/CEMETERY/DPW PARTTIME
RE-HIRE (\$1.00 more than new hire)
NEW HIRE3 \$11.80/hour
2 \$10.80/hourELECTION WORKERS:
CHAIRPERSON
ASSISTANTS2 \$13.00/hour
10 \$11.00/hour

BOARD OF REVIEW

3 \$240/year

EMPLOYEE SALARY/WAGE INFORMATION BY POSITION

POSITION/TITLE	NO. OF POSITIONS	PAYGRADE	RANGE BUDGETED 7/1/2020	
			LOW	HIGH
ADMINISTRATION				
MAYOR	1		\$700/year	
COUNCIL MEMBERS	4		\$500/year	
CITY ATTORNEY	1		\$115/hour max \$750/mth	
LIGHT & POWER BOARD	3		\$300/year	
CITY MANAGER	1	10	\$ 85,514.00	\$ 115,760.00
FINANCE OFFICER/TREASURER	1	9	\$ 69,625.00	\$ 93,608.00
ASSESSOR (part time 50%)	1	7	\$29,286	\$39,364
CITY CLERK	1	6	\$ 53,094.00	\$ 71,399.00
ACCOUNT CLERK II	2	4	\$ 43,493.00	\$ 55,786.00
ACCOUNT CLERK I	1	3	\$ 39,437.00	\$ 50,565.00