

**CITY OF PORTLAND, MICHIGAN**

**BUDGET**

**FOR**

**FISCAL YEAR 2021-2022**

**Adopted by City Council on May 17, 2021**



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 2021-2022

## Council

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

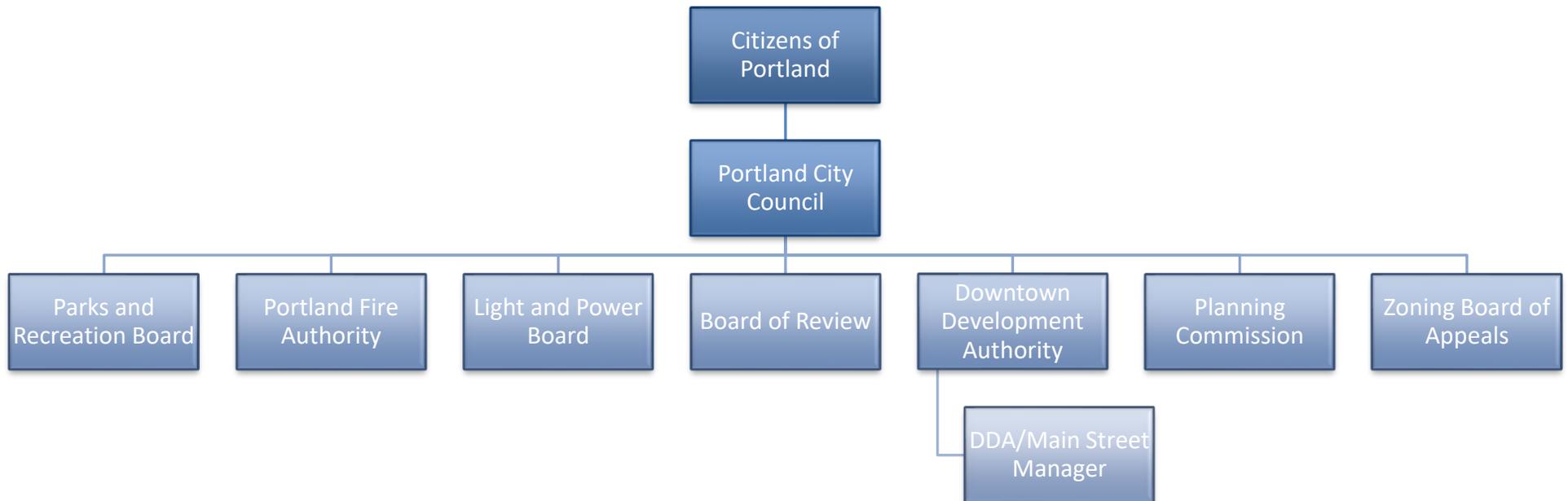
## Staff

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

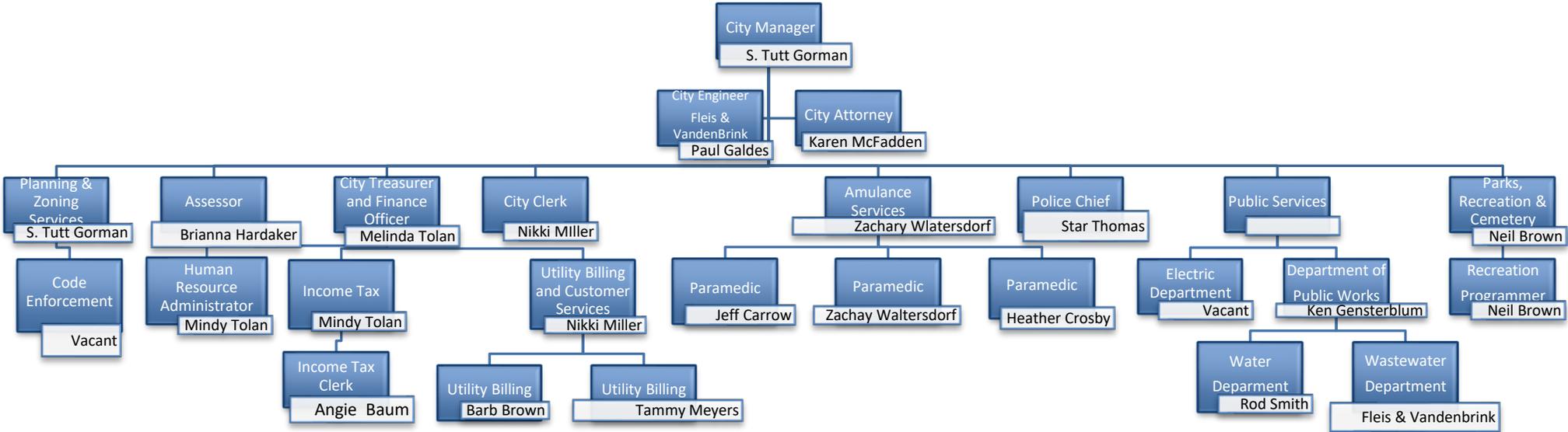
# CITY OF PORTLAND ORGANIZATIONAL CHART

---

## 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 2021-2022

January 15, 2021	Department Heads provide departmental goals.
January 28, 2021	Department Heads receive budget worksheets.
February 8, 2021	City Council holds Goal Setting Session.
March 2, 2021	Department Heads submit budget requests.
March 3 – 26, 2021	City Manager reviews budget requests and prepares draft budget.
March 29 – April 2, 2021	City Manager meets with Department Heads as needed to review requests and adjust recommendations.
April 19, 2021	City Manager submits budget recommendation to City Council and the City Council schedules a Budget Workshop. City Council schedules Public Hearing.
May 3, 2021	Notice of Public Hearing on budget must be published by this date.
May 10, 2021	City Council holds a Budget Workshop.
May 17, 2021	City Council holds Public Hearing and considers adoption of budget.
July 1, 2021	FY 2021-2022 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.



CITY OF PORTLAND, MICHIGAN

# FINANCIAL AND INVESTMENT

# POLICIES

Est. 1869

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

---

**PURPOSE**

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

**SCOPE**

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

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

**OBJECTIVES**

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

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

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

## **PRUDENCE**

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

## **ETHICS**

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

## **DELEGATION OF AUTHORITY**

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

## **AUTHORIZED INSTITUTIONS**

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

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

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

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

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

### **AUTHORIZED INVESTMENTS**

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

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

### **SAFEKEEPING AND CUSTODY**

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

### **INTERNAL CONTROLS**

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

### **REPORTING REQUIREMENTS**

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



**BUDGET RESOLUTIONS**

**AND**

**NOTICE OF PUBLIC HEARING**

**CITY OF PORTLAND  
CITY COUNCIL  
SPECIAL MEETING**

**MEETING NOTICE**

In compliance with the Open Meetings Act the City of Portland City Council will meet on Monday, May 10, 2021 at 5:00 P.M. in the Conference Room at City Hall, 259 Kent St., Portland, Michigan to review proposed budget information for the FY 2021/2022 Budget.

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

Monique I. Miller  
City Clerk

**CITY OF PORTLAND  
NOTICE OF PUBLIC HEARING**

The Portland City Council will hold a Public Hearing on the proposed budget for the Fiscal Year beginning July 1, 2021 through June 30, 2022. The Public Hearing will be held on Monday, May 17, 2021 at 7:00 P.M. in the Council Chambers at City Hall, 259 Kent Street, Portland.

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

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

Monique I. Miller  
City Clerk

PORTLAND CITY COUNCIL

---

Ionia County, Michigan

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

**RESOLUTION NO. 21-27**

**A RESOLUTION TO ADOPT THE CITY OF  
PORTLAND’S ANNUAL BUDGET FOR FISCAL  
YEAR 2021-2022**

**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, 2021 and ending June 30, 2022 to the City Council on May 3, 2021; 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 17, 2021 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, 2021 and ending June 30, 2022 are hereby appropriated by the Portland City Council as follows:

101 - GENERAL FUND	
Mayor and Council	\$ 69,160.00
Community Promotion	\$ 348,188.00
City Manager	\$ 182,506.00
Elections	\$ 5,950.00
General Administration	\$ 432,411.00
Assessor’s Department	\$ 52,280.00
City Hall	\$ 67,530.00
Economic Development	\$ 25,000.00
Police Department	\$ 752,296.00
Code Enforcement Zoning and Planning	\$ 53,371.00
Cemetery Department	\$ 176,591.00
Parks Department	\$ <u>215,271.00</u>
<b>SUBTOTAL OF EXPENDITURES FOR GENERAL FUND</b>	<b>\$ 2,380,554.00</b>
105 - INCOME TAX FUND	\$ 525,442.00
202 - MAJOR STREET FUND	\$ 781,180.00
203 - LOCAL STREET FUND	\$ 356,645.00
208 - RECREATION FUND	\$ 110,443.00
210 - AMBULANCE FUND	\$ 640,076.00
248 - DOWNTOWN DEVELOPMENT AUTHORITY FUND	\$ 249,100.00
520 – REFUSE COLLECTION FUND	\$ 152,550.00
582 - ELECTRIC DEPARTMENT FUND	\$ 5,069,861.00
590 - WASTEWATER DISPOSAL FUND	\$ 1,258,904.00
591 - WATER DEPARTMENT FUND	\$ 1,003,563.00
661 – MOTOR POOL FUND	\$ <u>386,644.00</u>
<b>GRAND TOTAL EXPENDITURES ALL FUNDS</b>	<b><u>\$10,534,408.00</u></b>

**BE IT FURTHER RESOLVED**, that the contributions "TO and FROM" for the fiscal year commencing July 1, 2021 and ending June 30, 2022 are hereby appropriated by the City Council as follows:

From General Fund	
To Recreation	\$ 32,000.00
To Motor Pool	<u>\$ 32,000.00</u>
	\$ 64,000.00
From Income Tax	
To Major Street Fund	\$ 277,400.00
From Ambulance	
To Motor Pool	\$ 26,552.00
From Electric Fund	
To General Fund	\$ 160,000.00
From Wastewater Fund	
To General Fund	\$ 41,446.00
From Water Fund	
To General Fund	<u>\$ 32,009.00</u>
<b>GRAND TOTAL TRANSFERS</b>	
<b>ALL FUNDS</b>	<u><b>\$ 604,407.00</b></u>

**BE IT FURTHER RESOLVED**, that the revenues for the fiscal year commencing July 1, 2021 and ending June 30, 2022 are estimated as follows:

101 - GENERAL FUND REVENUE	
Taxes	\$1,148,265.00
Licenses & Permits	\$ 21,600.00
Grants / Revenue Sharing	\$ 467,176.00
Charges for Services	\$ 343,026.00
Fines & Forfeits	\$ 15,400.00
Other	<u>\$ 385,225.00</u>
SUBTOTAL OF REVENUES FOR	
GENERAL FUND	\$ 2,380,692.00

105 - INCOME TAX FUND	\$ 741,500.00
150 - PERPETUAL CARE	\$ 4,500.00
202 - MAJOR STREET FUND	\$ 706,902.00
203 - LOCAL STREET FUND	\$ 279,173.00
208 - RECREATION FUND	\$ 110,500.00
210 - AMBULANCE FUND	\$ 640,076.00
248 - DOWNTOWN DEVELOPMENT	
AUTHORITY FUND	\$ 289,100.00
520 - REFUSE COLLECTION FUND	\$ 154,000.00
582 - ELECTRIC DEPARTMENT FUND	\$ 3,992,025.00
590 - WASTEWATER DISPOSAL FUND	\$ 1,048,352.00
591 - WATER DEPARTMENT FUND	\$ 763,420.00
661- EQUIPMENT FUND	<u>\$ 339,810.00</u>

**GRAND TOTAL REVENUES**  
**ALL FUNDS** **\$9,069,358.00**

**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	\$ 0.00
202 - MAJOR STREET FUND	\$ 74,278.00
203 - LOCAL STREET FUND	\$ 77,472.00
248 - DDA FUND	\$ 0.00
582 - ELECTRIC DEPARTMENT FUND	\$ 1,077,836.00
590 - WASTEWATER FUND	\$ 210,552.00
591 - WATER DEPARTMENT FUND	\$ 240,143.00
661 - MOTOR POOL FUND	<u>\$ 100,000.00</u>
TOTAL	<b>\$ 1,780,281.00</b>

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

**BE IT FURTHER RESOLVED**, the water and wastewater utility rates have been reviewed and determined that a 2.5% and 2.5% increase, respectively, in water and wastewater rates is necessary to support the appropriations set forth above.

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

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

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

**Ayes:**

**Nays:**

**Absent:**

**Abstain:**

Dated: May 17, 2021

---

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 17, 2021 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**

05/25/2021

## BUDGET REPORT FOR CITY OF PORTLAND

GL NUMBER	DESCRIPTION	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
ESTIMATED REVENUES								
Dept 000								
101-000-402.000	REAL PROPERTY TAXES	1,063,204	1,057,946	1,078,367	1,085,422	1,093,465	1,093,465	1,093,465
101-000-428.000	PILOT-GOLDEN BRIDGE MANOR	2,000	1,734	1,700		1,700	1,700	1,700
101-000-428.001	PILOT- WODA (OLD SCHOOL MANOR)	3,730	3,738	2,500	2,002	2,000	2,000	2,000
101-000-445.000	PENALTY & INTEREST	3,100	3,122	3,500	5,349	4,400	5,350	5,350
101-000-447.000	TAX COLLECTION FEES	44,000	44,137	45,000	45,468	45,856	45,450	45,450
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	20,200	20,199	21,500	19,564	19,500	19,500	19,500
101-000-455.000	TRAILER FEES	350	501	400	380	300	300	300
101-000-476.000	NON-BUSINESS PERMITS	72,000	75,599	55,000	66,417	75,000	75,000	75,000
101-000-490.000	PREPAID UTILITY BILLS-EL,WA,WW		3					
101-000-528.000	OTHER FEDERAL GRANTS			103,336	125,734			
101-000-543.000	ACT 302 POLICE TRAINING GRANT	500	968	600	669	400	660	660
101-000-570.000	LIQUOR FEES	3,500	3,784	3,800	3,722	3,800	3,720	3,720
101-000-573.000	LOCAL COMM. STABILIZATION SHARE APPRO	1,930	1,932	3,000	3,082	3,000	3,000	3,000
101-000-575.000	REVENUE SHARING-CONST SALES	324,936	344,428	335,174	297,308	351,597	351,597	351,597
101-000-576.000	REVENUE SHARING-STAT SALES	112,685	111,503	93,265	74,612	111,919	111,919	111,919
101-000-620.000	PBT TESTING FEES	3,000	739	2,000	10	1,000	1,000	1,000
101-000-623.000	TRANSCRIPT FEES		2,495	600	467	600	600	600
101-000-624.000	MISCELLANEOUS FEES		211	200	140	200	200	200
101-000-628.000	ADMINISTRATIVE CHARGES	319,044	319,044	329,026	301,607	329,026	329,026	329,026
101-000-630.000	CEMETERY LOT SALES	8,000	9,338	8,800	14,305	12,000	12,200	12,200
101-000-633.000	CEMETERY CARE FEES	4,000	5,518	5,560	7,709	6,500	6,500	6,500
101-000-634.000	GRAVE OPENING FEES	10,000	13,625	15,500	11,529	15,500	15,500	15,500
101-000-656.000	DISTRICT COURT FINES	7,600	8,050	9,500	8,026	9,000	9,000	9,000
101-000-661.000	PARKING FINES	2,500	2,630	2,800	4,120	4,300	4,300	4,300
101-000-663.000	MISCELLANEOUS FINES	2,000	1,955	2,000	1,286	2,000	2,000	2,000
101-000-664.000	SEX OFFENDER REGISTRATION FEES		150	100	150	100	100	100
101-000-665.000	INTEREST INCOME		4,447	100	(318)			
101-000-665.002	INTEREST INCOME-PERPETUAL CARE		774	420	32			
101-000-667.000	RENTAL INCOME	1,500	2,160	2,800	6,515	6,000	6,000	6,000
101-000-676.004	DONATION-RED MILL BUILDING		10,000		10,000	10,000	10,000	10,000
101-000-676.006	DONATION - PARKS				83			
101-000-677.000	MOWING/STUMP/SNOW REMOVAL		281					
101-000-678.005	REIMBURSEMENTS-INSURANCE AND WC	21,000	27,318	5,500	3,739	5,000	5,000	5,000
101-000-678.006	REIMBURSEMENTS- MISCELLANEOUS	35,000	32,305	61,000	17,398	30,000	30,000	30,000
101-000-678.007	REIMBURSEMENTS-PAMA	13,300	13,351	2,000	1,760	2,000	2,000	2,000
101-000-699.105	CONTRIBUTION FROM INCOME TAX	72,070	72,070					
101-000-699.150	TRANSFER FROM PERP CARE		325	420	20	50	50	50
101-000-699.582	TRANSFER FROM ELECTRIC (IN LIEU	50,037	50,037	50,037	50,037	160,000	160,000	160,000
101-000-699.590	TRANS FROM WASTEWATER (IN LIEU O	31,764	31,764	31,764	31,764	41,446	41,446	41,446
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 -		2,265,059	2,310,296	2,309,378	2,232,223	2,379,768	2,380,692	2,380,692
TOTAL ESTIMATED REVENUES		2,265,059	2,310,296	2,309,378	2,232,223	2,379,768	2,380,692	2,380,692

# 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	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>APPROPRIATIONS</b>								
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	285	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	80	49	50	28	50	50	50
101-100-864.000	CONFERENCE & WORKSHOP	2,500	100	1,500		1,000	1,000	1,000
101-100-956.000	MISCELLANEOUS EXPENSES	400	336	350	412	500	500	500
101-100-958.000	DUES & SUBSCRIPTIONS	100						
101-100-999.208	TRANSFER TO RECREATION	32,000	32,000	32,000	24,000	32,000	32,000	32,000
101-100-999.210	TRANSFER TO AMBULANCE			22,398	22,398			
101-100-999.661	TRANSFER TO MOTOR POOL	29,664	29,664	20,000	15,000	32,000	32,000	32,000
Totals for dept 100 - COUNCIL		68,354	65,728	79,908	64,691	69,160	69,160	69,160
Dept 101 - COMMUNITY PROMOTIONS								
101-101-702.000	S & W FULLTIME	100		100		100	100	100
101-101-710.000	S& W OVERTIME	150	140	300	1,113	100	100	100
101-101-715.000	S & W SOCIAL SECURITY	40	11	50	80	50	50	50
101-101-716.000	HEALTH INSURANCE	60		60	141	50	50	50
101-101-717.000	LIFE/LTD INSURANCE	5	4					
101-101-717.001	LIFE INSURANCE-RETIREES	319	314	319	315	330	330	330
101-101-718.000	PENSION	80	48	100	40	50	50	50
101-101-804.001	CONTRACT SERVICE-TORNADO SIREN	1,800	1,700	1,800	1,700	1,800	1,800	1,800
101-101-804.210	CONTRACTUAL SERVICE-AMBULANCE	22,327	35,000	50,479	50,478	50,479	50,479	50,479
101-101-804.336	CONTRACTUAL SERVICE-FIRE AUTHORITY	119,840	119,840	121,019	92,524	120,559	120,559	120,559
101-101-806.000	DATA PROCESSING-CITY WEBSITE	2,140	2,009	2,140	2,110	2,150	2,150	2,150
101-101-855.000	CABLE COMMISSION				6			
101-101-881.000	COMMUNITY PROMOTIONS	3,200	2,329	3,500	2,180	3,000	3,000	3,000
101-101-884.000	CLEANUP WEEK	7,000	90	14,000	25	14,500	14,500	14,500
101-101-912.000	PROPERTY INSURANCE	105	99	110	119	120	120	120
101-101-920.000	STREET LIGHTING	52,500	48,603	55,200	45,296	49,000	49,000	49,000
101-101-921.000	ELECTRICITY	1,500	1,427	1,600	1,394	1,500	1,500	1,500
101-101-923.000	WATER					8,000	8,000	8,000
101-101-924.000	SEWER					8,000	8,000	8,000
101-101-938.000	M & R STREET LIGHTS	20,765	18,433	6,000	2,369	2,500	2,500	2,500
101-101-956.000	MISCELLANEOUS EXPENSES	3,200	3,409	1,500	1,478	1,500	1,500	1,500
101-101-966.001	ANNEXATION AGREEMENT-PROPERTY TAX	25,000	19,596	20,000	19,982	20,500	20,500	20,500
101-101-966.002	ANNEXATION AGREEMENT-REVENUE SHARIN	28,000	31,074	33,600	26,821	32,500	32,500	32,500
101-101-969.001	CONTRIBUTIONS TO PAMA	34,470	29,545	18,000	14,618	29,400	29,400	29,400
101-101-969.006	CONTRIBUTIONS TO SIDEWALKS	3,550	3,550					
101-101-975.002	CAP OUTLAY-OLD MILL BUILDING	2,000	2,240	10,500	6,024	2,000	2,000	2,000
101-101-977.000	CAPITAL OUTLAY-EQUIPMENT			15,400	15,338			
Totals for dept 101 - COMMUNITY PROMOTIONS		328,151	319,461	355,777	284,151	348,188	348,188	348,188

# 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	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 172 - CITY MANAGER								
101-172-703.000	S & W SUPERVISOR	124,157	123,441	124,085	104,415	128,298	128,298	128,298
101-172-715.000	S & W SOCIAL SECURITY	9,498	9,074	9,663	7,663	9,815	9,815	9,815
101-172-716.000	HEALTH INSURANCE	5,633	4,348	6,246	4,505	6,636	6,636	6,636
101-172-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,040	1,040	1,040	1,300	1,040	1,040	1,040
101-172-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	500		1,650	1,640	1,650	1,650	1,650
101-172-717.000	LIFE/LTD INSURANCE	947	947	947	868	947	947	947
101-172-718.000	PENSION	24,927	25,215	28,030	24,840	29,720	29,720	29,720
101-172-719.000	OTHER FRINGE	282	281	250	281	290	290	290
101-172-720.000	WORKER'S COMPENSATION	420	220	230	201	250	250	250
101-172-723.000	UNEMPLOYMENT	147	5	5	6	35	35	35
101-172-727.000	OFFICE SUPPLIES		8	50		50	50	50
101-172-851.000	TELEPHONE SERVICE	600	527	600	484	600	600	600
101-172-864.000	CONFERENCE & WORKSHOP	1,500	733	1,500	100	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	339	500	500	500
101-172-958.000	DUES & SUBSCRIPTIONS	950	795	1,000	858	1,000	1,000	1,000
Totals for dept 172 - CITY MANAGER		170,776	166,634	175,671	147,500	182,506	182,506	182,506

GL NUMBER	DESCRIPTION	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 191 - ELECTIONS								
101-191-706.000	S & W PARTTIME	1,800	1,698	4,500	3,644	2,000	2,000	2,000
101-191-730.000	POSTAGE	300	162	360	126	400	400	400
101-191-740.000	OPERATING SUPPLIES	2,800	2,745	1,250	1,219	1,000	1,000	1,000
101-191-804.000	CONTRACTUAL SERVICE					600	600	600
101-191-806.000	DATA PROCESSING	250	250	500				
101-191-810.000	EQUIPMENT MAINTENANCE CONTRACT					850	850	850
101-191-901.000	LEGAL NOTICES	500				600	600	600
101-191-956.000	MISCELLANEOUS EXPENSES	500	400	750	906	500	500	500
Totals for dept 191 - ELECTIONS		6,150	5,255	7,360	5,895	5,950	5,950	5,950

# 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	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 201 - GENERAL ADMINISTRATION								
101-201-703.000	S & W SUPERVISOR	84,839	76,611	90,514	73,579	93,580	93,580	93,580
101-201-704.000	S & W RECORDKEEPING	53,592	42,252	47,528	38,270	50,184	50,184	50,184
101-201-710.000	S& W OVERTIME				20			
101-201-715.000	S & W SOCIAL SECURITY	10,589	8,545	10,741	7,975	11,000	11,000	11,000
101-201-716.000	HEALTH INSURANCE	24,000	11,111	30,050	19,272	25,500	25,500	25,500
101-201-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	3,744	3,432	3,744	4,290	3,484	3,484	3,484
101-201-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	2,500	1,566	3,900	3,967	4,200	4,200	4,200
101-201-717.000	LIFE/LTD INSURANCE	1,705	1,591	1,705	1,406	1,705	1,705	1,705
101-201-718.000	PENSION	25,418	26,283	29,508	24,962	31,900	31,900	31,900
101-201-719.000	OTHER FRINGE	547	377	547	377	400	400	400
101-201-720.000	WORKER'S COMPENSATION	1,250	822	900	432	900	900	900
101-201-723.000	UNEMPLOYMENT	265	9	50	10	58	58	58
101-201-727.000	OFFICE SUPPLIES	5,000	1,323	3,000	1,932	2,000	2,000	2,000
101-201-730.000	POSTAGE	6,700	6,491	6,700	4,700	6,700	6,700	6,700
101-201-734.000	SAFETY SUPPLIES	350	1,495	1,100	1,212	700	700	700
101-201-740.000	OPERATING SUPPLIES	3,000	2,512	3,500	2,835	3,500	3,500	3,500
101-201-801.000	LEGAL SERVICE	11,000	12,980	10,000	10,837	14,000	14,000	14,000
101-201-802.000	AUDIT SERVICE	4,300	4,291	4,400	2,957	4,600	4,600	4,600
101-201-803.000	ENGINEERING SERVICE	23,000	17,370	14,000	3,273	8,000	8,000	8,000
101-201-804.000	CONTRACTUAL SERVICE	12,500	11,088	9,900	4,313	7,000	7,000	7,000
101-201-804.200	CONTRACTUAL SERVICES NON BUSINESS PER	72,000	74,187	55,000	53,394	75,000	75,000	75,000
101-201-806.000	DATA PROCESSING	6,500	4,456	5,200	3,300	4,800	4,800	4,800
101-201-810.000	EQUIPMENT MAINTENANCE CONTRACT	11,000	9,594	11,000	8,491	12,500	12,500	12,500
101-201-851.000	TELEPHONE SERVICE	7,000	7,553	7,000	6,859	7,500	7,500	7,500
101-201-864.000	CONFERENCE & WORKSHOP	1,800	1,712	1,800	200	1,500	1,500	1,500
101-201-901.000	LEGAL NOTICES	2,000	2,186	2,000	1,522	2,000	2,000	2,000
101-201-912.000	PROPERTY INSURANCE	3,300	3,173	3,571	3,571	3,600	3,600	3,600
101-201-913.000	LIABILITY INSURANCE	33,650	33,647	39,700	39,680	43,000	43,000	43,000
101-201-934.000	M & R OFFICE EQUIPMENT	2,500	1,747	1,850	3,637	2,000	2,000	2,000
101-201-956.000	MISCELLANEOUS EXPENSES	900	553	900	216	600	600	600
101-201-958.000	DUES & SUBSCRIPTIONS	6,400	4,095	6,071	3,998	4,500	4,500	4,500
101-201-975.000	CAPITAL OUTLAY BUILDING	20,336	20,336	30,000	14,000			
101-201-983.000	OFFICE EQUIPMENT LEASE	700	636	6,000	1,154	6,000	6,000	6,000
101-201-998.000	COVID 19 - EXTRAORDINARY ITEM		2,585					
Totals for dept 201 - GENERAL ADMINISTRATION		442,385	396,609	441,879	346,641	432,411	432,411	432,411

# 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	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 209 - ASSESSING								
101-209-703.000	S & W SUPERVISOR	30,789	26,071	27,000	21,783			
101-209-712.000	S & W ELECTED OFFICIALS	720	540	720	630	720	720	720
101-209-715.000	S & W SOCIAL SECURITY	2,355	2,150	1,940	1,666			
101-209-718.000	PENSION	10,800	10,896	12,792	11,502	12,800	12,800	12,800
101-209-719.000	OTHER FRINGE	125	125	125				
101-209-720.000	WORKER'S COMPENSATION	125	145	155	111			
101-209-723.000	UNEMPLOYMENT	56	5	10	4			
101-209-727.000	OFFICE SUPPLIES	100	72	50	94	60	60	60
101-209-730.000	POSTAGE	500	450	500	350	500	500	500
101-209-740.000	OPERATING SUPPLIES	100	76	100	151	100	100	100
101-209-801.000	LEGAL SERVICE	2,375	2,361	2,500		1,000	1,000	1,000
101-209-804.000	CONTRACTUAL SERVICE	350	235	9,000	235	35,500	35,500	35,500
101-209-806.000	DATA PROCESSING	510	536	550	344	600	600	600
101-209-810.000	EQUIPMENT MAINTENANCE CONTRACT	1,500	1,485	650	1,231	500	500	500
101-209-851.000	TELEPHONE SERVICE	530	527	530	484	500	500	500
101-209-864.000	CONFERENCE & WORKSHOP	300		300				
101-209-869.000	MILEAGE	350	129	325	98			
101-209-956.000	MISCELLANEOUS EXPENSES	100						
101-209-958.000	DUES & SUBSCRIPTIONS	300	295	350	90			
101-209-960.000	EDUCATION & TRAINING	1,500	1,298	1,500	175			
101-209-998.000	COVID 19 - EXTRAORDINARY ITEM		1,913					
Totals for dept 209 - ASSESSING		53,485	49,309	59,097	38,948	52,280	52,280	52,280

# 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	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 265 - CITY HALL								
101-265-702.000	S & W FULLTIME	603	825	1,500	1,330	925	1,500	1,500
101-265-706.000	S & W PARTTIME	400	593	750	556	800	800	800
101-265-710.000	S& W OVERTIME		80	75				
101-265-715.000	S & W SOCIAL SECURITY	100	114	133	141	90	90	90
101-265-716.000	HEALTH INSURANCE		6	100	83	20	100	100
101-265-717.000	LIFE/LTD INSURANCE		12	11	21	12	25	25
101-265-718.000	PENSION		162	300	235	182	300	300
101-265-723.000	UNEMPLOYMENT		3	5		5	5	5
101-265-734.000	SAFETY SUPPLIES				8	10	10	10
101-265-740.000	OPERATING SUPPLIES	1,500	1,208	1,100	856	1,200	1,200	1,200
101-265-804.000	CONTRACTUAL SERVICE	12,250	11,677	12,500	10,738	8,100	8,100	8,100
101-265-810.000	EQUIPMENT MAINTENANCE CONTRACT	5,000	4,821	11,000	10,067	11,500	11,500	11,500
101-265-921.000	ELECTRICITY	18,500	15,705	19,000	14,854	18,000	18,000	18,000
101-265-922.000	GAS	5,000	5,587	7,000	6,251	5,800	5,800	5,800
101-265-923.000	WATER	4,900	4,543	6,000	4,907	7,000	7,000	7,000
101-265-924.000	SEWER	1,000	1,127	1,800	1,264	1,600	1,600	1,600
101-265-930.000	M & R BUILDING	13,800	12,578	15,000	7,564	11,000	11,000	11,000
101-265-931.000	M & R EQUIPMENT			3,549	3,549			
101-265-947.000	VEHICLE RENTAL	130	130	500	298	500	500	500
Totals for dept 265 - CITY HALL		63,183	59,171	80,323	62,722	66,744	67,530	67,530

# **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 5<sup>th</sup> 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	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 301 - POLICE								
101-301-702.000	S & W FULLTIME	360,115	296,877	335,000	234,609	351,253	351,253	351,253
101-301-703.000	S & W SUPERVISOR	80,900	79,383	84,798	65,809	93,143	93,143	93,143
101-301-706.000	S & W PARTTIME	10,000	9,212	17,625	12,465	8,500	8,500	8,500
101-301-710.000	S& W OVERTIME	9,560	10,204	15,000	10,508	15,000	15,000	15,000
101-301-711.000	S & W HEALTH PREMIUMS	1,200	1,209	1,200	1,034	1,200	1,200	1,200
101-301-715.000	S & W SOCIAL SECURITY	34,221	29,163	35,000	24,394	36,390	36,390	36,390
101-301-716.000	HEALTH INSURANCE	42,029	29,841	35,000	25,896	44,000	44,000	44,000
101-301-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	8,320	9,803	7,280	10,043	7,280	7,280	7,280
101-301-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,000		1,900		1,900	1,900	1,900
101-301-716.004	RETIREE HEALTH CARE SAVINGS PLAN	3,821		2,000		2,000	2,000	2,000
101-301-717.000	LIFE/LTD INSURANCE	6,629	5,679	5,682	4,714	5,682	5,682	5,682
101-301-718.000	PENSION	71,000	54,293	78,401	67,182	78,216	78,216	78,216
101-301-719.000	OTHER FRINGE	2,002	1,876	1,800	1,876	1,880	1,880	1,880
101-301-719.001	HAZARD PAY			7,000	7,000			
101-301-720.000	WORKER'S COMPENSATION	9,710	5,561	5,000	4,296	6,500	6,500	6,500
101-301-723.000	UNEMPLOYMENT	400	69	150	37	150	150	150
101-301-727.000	OFFICE SUPPLIES	800	772	800	931	800	800	800
101-301-730.000	POSTAGE	600	670	610	523	610	610	610
101-301-740.000	OPERATING SUPPLIES	8,500	6,727	7,500	5,568	7,000	7,000	7,000
101-301-745.000	MOTOR FUEL & OIL	9,200	7,367	9,500	5,194	7,000	7,000	7,000
101-301-751.000	UNIFORM CLEANING	450	524	450	144	450	450	450
101-301-801.000	LEGAL SERVICE	16,000	16,288	4,500	3,323	4,000	4,000	4,000
101-301-804.000	CONTRACTUAL SERVICE	7,500	6,016	8,500	8,482	8,500	8,500	8,500
101-301-806.000	DATA PROCESSING	6,000	3,960	6,700	3,165	4,800	4,800	4,800
101-301-810.000	EQUIPMENT MAINTENANCE CONTRACT	250	68	100	62	100	100	100
101-301-851.000	TELEPHONE SERVICE	2,300	2,374	2,300	2,441	2,300	2,300	2,300
101-301-852.000	RADIO MAINTENANCE	800	188	800	299	600	600	600
101-301-864.000	CONFERENCE & WORKSHOP	550		550		550	550	550
101-301-869.000	MILEAGE	200		500		500	500	500
101-301-912.000	PROPERTY INSURANCE	2,500	2,261	2,850	2,842	3,100	3,100	3,100
101-301-913.000	LIABILITY INSURANCE	9,500	9,243	9,000	8,782	9,300	9,300	9,300
101-301-921.000	ELECTRICITY	4,975	2,565	4,600	2,797	4,600	4,600	4,600
101-301-923.000	WATER	225	161	225	196	225	225	225
101-301-924.000	SEWER	325	280	325	323	367	367	367
101-301-930.000	M & R BUILDING	1,400	1,463	4,000	673	9,000	9,000	9,000
101-301-931.000	M & R EQUIPMENT	11,200	11,199	7,200	2,127	2,000	2,000	2,000
101-301-933.000	M & R VEHICLES			4,000	4,519	5,000	5,000	5,000
101-301-934.000	M & R OFFICE EQUIPMENT	8,300	1,913	4,500	139	6,000	6,000	6,000
101-301-947.000	VEHICLE RENTAL	6,000	6,000	6,000				
101-301-956.000	MISCELLANEOUS EXPENSES	1,000	50	1,000	841	1,000	1,000	1,000
101-301-956.003	SETTLEMENT FEE	10,000	10,000					
101-301-958.000	DUES & SUBSCRIPTIONS	150		150	115	150	150	150
101-301-960.000	EDUCATION & TRAINING	4,000	2,973	3,700	1,812	2,500	2,500	2,500
101-301-960.001	ACT 302 POLICE TRAINING	1,200	1,212	1,200	1,139	750	750	750
101-301-977.000	CAPITAL OUTLAY-EQUIPMENT	33,874	41,424	42,000		18,000	18,000	18,000
Totals for dept 301 - POLICE		788,706	668,868	766,396	526,300	752,296	752,296	752,296

# **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	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 276 - CEMETERY								
101-276-702.000	S & W FULLTIME	37,804	36,949	41,849	28,269	44,315	44,315	44,315
101-276-703.000	S & W SUPERVISOR	37,113	35,038	38,926	32,615	43,072	43,072	43,072
101-276-706.000	S & W PARTTIME	16,065	12,571	15,500	11,169	16,500	16,500	16,500
101-276-710.000	S& W OVERTIME	1,100	1,739	1,500	864	1,500	1,500	1,500
101-276-711.000	S & W HEALTH PREMIUMS	1,000	1,209	1,200	1,034	1,200	1,200	1,200
101-276-715.000	S & W SOCIAL SECURITY	5,806	6,937	6,239	5,635	8,154	8,154	8,154
101-276-716.000	HEALTH INSURANCE	2,092	1,772	2,326	1,725	2,500	2,500	2,500
101-276-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	488	468	488	622	500	500	500
101-276-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	500		500		500	500	500
101-276-717.000	LIFE/LTD INSURANCE	1,000	1,148	1,026	919	1,250	1,250	1,250
101-276-718.000	PENSION	15,747	16,518	17,770	15,008	19,900	19,900	19,900
101-276-719.000	OTHER FRINGE	363	281	363	281	290	290	290
101-276-720.000	WORKER'S COMPENSATION	1,500	872	1,000	833	1,000	1,000	1,000
101-276-723.000	UNEMPLOYMENT	100	56	90	11	90	90	90
101-276-727.000	OFFICE SUPPLIES	100	94	100	74	100	100	100
101-276-730.000	POSTAGE	150	162	150	126	150	150	150
101-276-734.000	SAFETY SUPPLIES	350	298	650	541	500	500	500
101-276-740.000	OPERATING SUPPLIES	3,000	2,919	3,000	2,428	4,000	4,000	4,000
101-276-745.000	MOTOR FUEL & OIL	2,400	1,170	2,400	1,102	2,400	2,400	2,400
101-276-751.000	UNIFORM CLEANING	300	560	400	514	400	400	400
101-276-766.000	TOOLS	250	250	250	25	250	250	250
101-276-775.000	M & R SUPPLIES	900	918	1,138	917	1,000	1,000	1,000
101-276-802.000	AUDIT SERVICE	50		50		50	50	50
101-276-806.000	DATA PROCESSING	600	585	600	593	600	600	600
101-276-851.000	TELEPHONE SERVICE	250	241	250	195	250	250	250
101-276-912.000	PROPERTY INSURANCE	500	224	300	254	300	300	300
101-276-921.000	ELECTRICITY	900	890	900	720	900	900	900
101-276-922.000	GAS	1,300	1,091	1,300	1,271	1,300	1,300	1,300
101-276-923.000	WATER	1,500	928	1,500	1,118	1,500	1,500	1,500
101-276-924.000	SEWER	300	298	330	271	330	330	330
101-276-930.000	M & R BUILDING	2,500	1,339	3,500	2,005	2,500	2,500	2,500
101-276-931.000	M & R EQUIPMENT	5,500	3,641	5,500	1,104	5,500	5,500	5,500
101-276-932.000	M & R GROUNDS	2,000	221	2,000	555	3,000	3,000	3,000
101-276-934.000	M & R OFFICE EQUIPMENT	750		750	339	500	500	500
101-276-947.000	VEHICLE RENTAL	10,000	10,000	10,000	6,934	10,000	10,000	10,000
101-276-956.000	MISCELLANEOUS EXPENSES	250	188	250	100	250	250	250
101-276-958.000	DUES & SUBSCRIPTIONS	35	40	40		40	40	40
101-276-998.000	COVID 19 - EXTRAORDINARY ITEM		3,515					
Totals for dept 276 - CEMETERY		154,563	145,130	164,135	120,171	176,591	176,591	176,591

# 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	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 371 - CODE ENFORCEMENT								
101-371-702.000	S & W FULLTIME	60	170	11,916	1,340	4,000	4,000	4,000
101-371-703.000	S & W SUPERVISOR	19,021	19,491	3,030	3,030			
101-371-706.000	S & W PARTTIME			3,736	1,426			
101-371-710.000	S& W OVERTIME	250	76	250		250	250	250
101-371-715.000	S & W SOCIAL SECURITY	1,455	1,487	1,480	440	1,820	1,820	1,820
101-371-716.000	HEALTH INSURANCE	1,268	982	1,475	72	140	140	140
101-371-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	208	208	208	29	60	60	60
101-371-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	350	344	500				
101-371-717.000	LIFE/LTD INSURANCE	200	194	189	19	40	40	40
101-371-718.000	PENSION	6,480	6,508	7,700	5,882	6,915	6,915	6,915
101-371-719.000	OTHER FRINGE	50	31	50	31	125	125	125
101-371-720.000	WORKER'S COMPENSATION	90	83	90	65	90	90	90
101-371-723.000	UNEMPLOYMENT	12	1	12	1	31	31	31
101-371-727.000	OFFICE SUPPLIES	100		100		100	100	100
101-371-730.000	POSTAGE	600	612	600	476	600	600	600
101-371-801.000	LEGAL SERVICE	1,490	684	1,500	100	1,000	1,000	1,000
101-371-803.000	ENGINEERING SERVICE	710	703	710				
101-371-804.000	CONTRACTUAL SERVICE	7,000	4,358	7,000	230	500	500	500
101-371-804.002	CONTRACTED SERVICE-ZONING ADMIN	6,000	1,814	6,000	3,731	36,000	36,000	36,000
	FOOTNOTE AMOUNTS: ZONING ORDINANCE UPDATE					25,000	25,000	25,000
	FOOTNOTE AMOUNTS: REG CONTRACTUAL SERVICE					6,000	6,000	6,000
	FOOTNOTE AMOUNTS: SIGN ORDINANCE					5,000	5,000	5,000
	GL # FOOTNOTE TOTAL:					36,000	36,000	36,000
101-371-810.000	EQUIPMENT MAINTENANCE CONTRACT	216	68	216	62	250	250	250
101-371-851.000	TELEPHONE SERVICE	125	97	125	8	100	100	100
101-371-901.000	LEGAL NOTICES	900	246					
101-371-934.000	M & R OFFICE EQUIPMENT					900	900	900
101-371-947.000	VEHICLE RENTAL	300	300	300		300	300	300
101-371-958.000	DUES & SUBSCRIPTIONS	150	135	150	145	150	150	150
Totals for dept 371 - CODE ENFORCEMENT		47,035	38,592	47,337	17,087	53,371	53,371	53,371

		2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
GL NUMBER	DESCRIPTION	AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>Dept 728 - ECONOMIC DEVELOPMENT</b>								
101-728-956.000	MISCELLANEOUS EXPENSES	30,000	20,618	30,000	12,038	25,000	25,000	25,000
101-728-969.003	CONTRIBUTIONS TO RED TEAM	1,460	1,460					
<b>Totals for dept 728 - ECONOMIC DEVELOPMENT</b>		<b>31,460</b>	<b>22,078</b>	<b>30,000</b>	<b>12,038</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>

# **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 1<sup>st</sup> 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	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 751 - PARKS								
101-751-702.000	S & W FULLTIME	5,235	3,235	6,500	5,425	5,250	5,250	5,250
101-751-703.000	S & W SUPERVISOR	35,977	35,040	38,926	32,617	43,072	43,072	43,072
101-751-706.000	S & W PARTTIME	30,100	23,892	31,900	14,615	31,900	31,900	31,900
101-751-706.002	PART TIME LEIK GROVE		93	1,200	240	1,200	1,200	1,200
101-751-710.000	S& W OVERTIME	212	167	300	31	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	4,400	4,735	4,800	4,002	6,252	6,252	6,252
101-751-716.000	HEALTH INSURANCE	1,868	1,663	2,326	1,986	2,575	2,575	2,575
101-751-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,000	468	504	817	820	820	820
101-751-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	500		500		500	500	500
101-751-717.000	LIFE/LTD INSURANCE	512	472	512	522	612	612	612
101-751-718.000	PENSION	3,474	2,978	4,600	4,278	4,900	4,900	4,900
101-751-719.000	OTHER FRINGE	113	31	50	31	40	40	40
101-751-720.000	WORKER'S COMPENSATION	1,025	857	600	538	1,000	1,000	1,000
101-751-723.000	UNEMPLOYMENT	425	141	20	12	100	100	100
101-751-727.000	OFFICE SUPPLIES	200	97	200	74	200	200	200
101-751-730.000	POSTAGE	150	162	150	126	150	150	150
101-751-734.000	SAFETY SUPPLIES	350	116	500	299	500	500	500
101-751-740.000	OPERATING SUPPLIES	5,500	5,814	5,500	5,302	5,500	5,500	5,500
101-751-745.000	MOTOR FUEL & OIL	2,500	1,170	2,080	1,102	2,400	2,400	2,400
101-751-775.000	M & R SUPPLIES	4,200	4,162	4,000	3,903	4,000	4,000	4,000
101-751-775.001	M & R RIVERTRAIL	1,411	1,690	3,006	2,540	10,000	10,000	10,000
101-751-803.000	ENGINEERING SERVICE			975				
101-751-806.000	DATA PROCESSING	1,500	1,161	1,300	1,156	1,200	1,200	1,200
101-751-851.000	TELEPHONE SERVICE	750	779	750	679	750	750	750
101-751-864.000	CONFERENCE & WORKSHOP	800	579	800		800	800	800
101-751-901.000	LEGAL NOTICES	100		100		100	100	100
101-751-912.000	PROPERTY INSURANCE	1,857	1,845	2,100	2,079	2,100	2,100	2,100
101-751-921.000	ELECTRICITY	7,000	8,050	7,800	8,129	8,500	8,500	8,500
101-751-922.000	GAS	1,000	1,028	1,100	1,035	1,100	1,100	1,100
101-751-923.000	WATER	2,750	2,819	3,900	2,982	3,900	3,900	3,900
101-751-924.000	SEWER	3,200	2,592	3,300	2,884	3,500	3,500	3,500
101-751-930.000	M & R BUILDING	9,000	9,084	12,000	6,400	5,000	5,000	5,000
101-751-931.000	M & R EQUIPMENT	3,000	2,186	1,090	1,086	8,000	8,000	8,000
101-751-932.000	M & R GROUNDS	1,916	1,916	3,300	3,215	5,000	5,000	5,000
101-751-933.000	M & R VEHICLES	150		150	7	150	150	150
101-751-934.000	M & R OFFICE EQUIPMENT	100		300		300	300	300
101-751-938.001	M & R RIVERTRAIL LIGHTING					3,200	3,200	3,200
101-751-947.000	VEHICLE RENTAL	3,000	3,000	3,600	3,355	3,600	3,600	3,600
101-751-956.000	MISCELLANEOUS EXPENSES	750	692	750	252	750	750	750
101-751-958.000	DUES & SUBSCRIPTIONS	450	370	700	180	600	600	600
101-751-960.000	EDUCATION & TRAINING	265		250		250	250	250
101-751-967.000	TREE MANAGEMENT	7,000	6,088	9,850	5,763	15,000	15,000	15,000
101-751-971.001	CAPITAL OUTLAY-RIVERTRAIL			37,600	26,000			
101-751-975.000	CAPITAL OUTLAY BUILDING	17,473	8,712	7,800	7,712	22,000	22,000	22,000
101-751-977.000	CAPITAL OUTLAY-EQUIPMENT					7,000	7,000	7,000
Totals for dept 751 - PARKS		161,213	137,884	207,689	151,374	215,271	215,271	215,271

GL NUMBER	DESCRIPTION	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Fund 105 - INCOME TAX FUND								
ESTIMATED REVENUES								
Dept 000								
105-000-438.000	INCOME TAX RECEIPTS				91,888			
105-000-438.019	RESIDENT INCOME TAX-2004		14					
105-000-438.024	RESIDENT INCOME TAX-2009		247					
105-000-438.025	RESIDENT INCOME TAX-2010		353					
105-000-438.026	RESIDENT INCOME TAX-2011		526		1,359			
105-000-438.027	RESIDENT INCOME TAX-2012		1,428		458			
105-000-438.028	RESIDENT INCOME TAX-2013	300	1,365		374			
105-000-438.029	RESIDENT INCOME TAX-2014	600	905		1,098	300	300	300
105-000-438.030	RESIDENT INCOME TAX-2015	1,500	4,025	300	625	600	600	600
105-000-438.031	RESIDENT INCOME TAX - 2016	15,000	28,249	600	2,204	400	400	400
105-000-438.032	RESIDENT INCOME TAX - 2017	9,000	6,192	2,200	31,692	5,000	5,000	5,000
105-000-438.033	RESIDENT INCOME TAX - 2018	9,000	17,050	15,000	7,007	15,000	15,000	15,000
105-000-438.034	RESIDENT INCOME TAX - 2019	155,000	161,724	9,000	17,540	6,000	6,000	6,000
105-000-438.035	RESIDENT INCOME TAX - 2020			154,500	105,502	15,000	15,000	15,000
105-000-438.036	RESIDENT INCOME TAX - 2021					155,000	155,000	155,000
105-000-439.000	NON-RESIDENT INCOME TAX	14,000	9,202	12,000	5,566	11,000	11,000	11,000
105-000-440.000	CORPORATE INCOME TAX	3,000	13,597	4,000	8,107	5,000	5,000	5,000
105-000-442.000	EMPLOYEE INCOME TAX WITHHOLDING	395,000	523,332	400,000	374,598	400,000	400,000	400,000
105-000-443.000	ESTIMATED INCOME TAX	110,000	126,250	110,000	88,685	115,000	115,000	115,000
105-000-445.000	PENALTY & INTEREST	10,000	20,496	11,500	20,141	12,000	12,000	12,000
105-000-445.037	2014A SPEC ASSESS - INTEREST		182		156			
105-000-665.000	INTEREST INCOME	2,000	7,317	5,000	1,796	1,200	1,200	1,200
105-000-683.036	2004A SPEC ASSESS - PRINCIPAL		434					
105-000-683.037	2014A SPECIAL ASSESS - PRINCIPAL				434			
Totals for dept 000 -		724,400	922,888	724,100	759,230	741,500	741,500	741,500
TOTAL ESTIMATED REVENUES		724,400	922,888	724,100	759,230	741,500	741,500	741,500

# **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	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>APPROPRIATIONS</b>								
<b>Dept 254 - INCOME TAX ADMINISTRATION</b>								
105-254-704.000	S & W RECORDKEEPING	56,000	50,909	62,582	49,606	68,000	68,000	68,000
105-254-710.000	S& W OVERTIME			200		200	200	200
105-254-715.000	S & W SOCIAL SECURITY	4,285	3,561	4,787	3,483	5,182	5,182	5,182
105-254-716.000	HEALTH INSURANCE	10,667	9,173	11,424	6,321	7,600	7,600	7,600
105-254-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,768	2,080	1,768	2,600	1,768	1,768	1,768
105-254-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,600	1,804	2,000	1,393	2,000	2,000	2,000
105-254-717.000	LIFE/LTD INSURANCE	805	950	805	868	805	805	805
105-254-718.000	PENSION	9,400	9,191	10,700	9,263	11,620	11,620	11,620
105-254-719.000	OTHER FRINGE	213	31	213	31	40	40	40
105-254-720.000	WORKER'S COMPENSATION	90	83	100	92	125	125	125
105-254-723.000	UNEMPLOYMENT	125	5	10	6	30	30	30
105-254-727.000	OFFICE SUPPLIES	500	488	500	812	800	800	800
105-254-730.000	POSTAGE	1,400	1,026	1,400	798	1,300	1,300	1,300
105-254-740.000	OPERATING SUPPLIES	4,000	3,253	4,000	4,178	5,000	5,000	5,000
105-254-801.000	LEGAL SERVICE	4,000	1,138	4,000	755	4,000	4,000	4,000
105-254-802.000	AUDIT SERVICE	2,000	1,000	2,200	2,896	3,000	3,000	3,000
105-254-804.000	CONTRACTUAL SERVICE	350	343	350	286	400	400	400
105-254-806.000	DATA PROCESSING	2,350	2,823	4,700	2,645	2,700	2,700	2,700
105-254-851.000	TELEPHONE SERVICE	600	527	600	484	600	600	600
105-254-864.000	CONFERENCE & WORKSHOP	1,000	940	1,300		1,200	1,200	1,200
105-254-934.000	M & R OFFICE EQUIPMENT	1,719	536	508		800	800	800
105-254-944.000	ADMINISTRATIVE SERVICES	29,580	29,580	30,172	27,658	30,172	30,172	30,172
105-254-956.000	MISCELLANEOUS EXPENSES	500	766	700	512	700	700	700
105-254-965.000	REFUND-RESIDENT INCOME TAX	40,000	32,452	35,000	26,542	40,000	40,000	40,000
105-254-965.001	REFUND-NONRESIDENT INCOME TAX	53,000	34,224	53,000	50,912	60,000	60,000	60,000
105-254-992.000	PRINCIPAL PAYMENT	485,000	485,000	490,000	490,000			
105-254-995.000	INTEREST PAYMENT	17,668	17,667	8,869	8,869			
105-254-998.000	COVID 19 - EXTRAORDINARY ITEM		1,373					
105-254-999.101	TRANSFER TO GENERAL FUND	72,070	72,070					
105-254-999.202	TRANSFER TO MAJOR STREETS	73,000	12,585	557,800	265,247	277,400	277,400	277,400
105-254-999.203	TRANSFER TO LOCAL STREETS	41,061	41,060	177,000				
105-254-999.661	TRANSFER TO MOTOR POOL	65,002	65,002					
Totals for dept 254 - INCOME TAX ADMINISTRATION		979,753	881,640	1,466,688	956,257	525,442	525,442	525,442
<b>TOTAL APPROPRIATIONS</b>		<b>979,753</b>	<b>881,640</b>	<b>1,466,688</b>	<b>956,257</b>	<b>525,442</b>	<b>525,442</b>	<b>525,442</b>
NET OF REVENUES/APPROPRIATIONS - FUND 105		(255,353)	41,248	(742,588)	(197,027)	216,058	216,058	216,058
BEGINNING FUND BALANCE		995,071	995,071	1,036,319	1,036,319	839,292	839,292	839,292
ENDING FUND BALANCE		739,718	1,036,319	293,731	839,292	1,055,350	1,055,350	1,055,350

GL NUMBER	DESCRIPTION	2019-20 AMENDED BUDGET	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 05/31/21	2021-22 REQUESTED BUDGET	2021-22 RECOMMENDED BUDGET	2021-22 APPROVED BUDGET
Fund 150 - CEMETERY PERPETUAL CARE FUND								
<b>ESTIMATED REVENUES</b>								
Dept 000								
150-000-633.000	PERPETUAL CARE FEES	12,500	4,150	4,500	2,870	4,500	4,500	4,500
150-000-665.000	INTEREST INCOME	500	330	200	16			
Totals for dept 000 -		13,000	4,480	4,700	2,886	4,500	4,500	4,500
TOTAL ESTIMATED REVENUES		13,000	4,480	4,700	2,886	4,500	4,500	4,500
<b>APPROPRIATIONS</b>								
Dept 201 - GENERAL ADMINISTRATION								
150-201-999.101	TRANSFER TO GENERAL FUND	500	325	200	20	50	50	50
Totals for dept 201 - GENERAL ADMINISTRATION		500	325	200	20	50	50	50
TOTAL APPROPRIATIONS		500	325	200	20	50	50	50
<b>NET OF REVENUES/APPROPRIATIONS - FUND 150</b>		12,500	4,155	4,500	2,866	4,450	4,450	4,450
BEGINNING FUND BALANCE		183,498	183,498	187,652	187,652	190,518	190,518	190,518
ENDING FUND BALANCE		195,998	187,653	192,152	190,518	194,968	194,968	194,968

# MAJOR STREET FUND - 202

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

## Revenue

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

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

## Construction

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

## **Maintenance**

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

GL NUMBER	DESCRIPTION	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>Fund 202 - MAJOR STREETS FUND</b>								
ESTIMATED REVENUES								
Dept 000								
202-000-546.000	ACT 51 MONIES	375,262	407,589	421,323	344,327	428,502	428,502	428,502
202-000-547.000	M.E.T.R.O. MONIES		7,396					
202-000-665.000	INTEREST INCOME		371		(150)			
202-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	1,000	2,130		1,932	1,000	1,000	1,000
202-000-699.105	CONTRIBUTION FROM INCOME TAX	73,000	12,585	557,800	265,247	277,400	277,400	277,400
202-000-699.406	TRANSFER FROM CIP STREET FUND	282,017	282,017					
Totals for dept 000 -		731,279	712,088	979,123	611,356	706,902	706,902	706,902
<b>TOTAL ESTIMATED REVENUES</b>		<b>731,279</b>	<b>712,088</b>	<b>979,123</b>	<b>611,356</b>	<b>706,902</b>	<b>706,902</b>	<b>706,902</b>
APPROPRIATIONS								
Dept 201 - GENERAL ADMINISTRATION								
202-201-727.000	OFFICE SUPPLIES	10	8					
202-201-802.000	AUDIT SERVICE	3,500	1,231	3,500	1,673	3,000	3,000	3,000
202-201-804.000	CONTRACTUAL SERVICE		433		240			
202-201-944.000	ADMINISTRATIVE SERVICES	21,480	21,480	21,910	20,084	21,910	21,910	21,910
202-201-999.203	TRANSFER TO LOCAL STREETS			50,000		50,000	50,000	50,000
Totals for dept 201 - GENERAL ADMINISTRATION		24,990	23,152	75,410	21,997	74,910	74,910	74,910
Dept 452 - CONSTRUCTION								
202-452-803.004	ENG SERVICE-GRANDRIVER AVE BRIDGE IMPI	26,279	20,555	59,800	78,758	2,400	2,400	2,400
202-452-803.005	ENG SERVICE-GRAND RIVER AVE.	44,250	6,055	65,200	68,534			
202-452-803.006	ENG SERVICE-BRIDGE ST RECONSTRUCTION	10,000	7,051					
202-452-803.009	ENG SERVICE-KENT STREET			10,000		160,000	160,000	160,000
202-452-803.021	ENGINEERING - DIVINE HWY BRIDGE IMPROV	10,000	6,530	10,000	1,875	50,000	50,000	50,000
202-452-803.022	ENG SVC-BRIDGE ST BRIDGE IMPROVEMENTS			10,000		10,000	10,000	10,000
202-452-803.023	GRAND RIVER AVE COORIDOR STUDY			25,000		25,000	25,000	25,000
202-452-804.000	CONTRACTUAL SERVICE			5,300				
202-452-804.004	CONTRACT SERVICE-GRANDRIV AVE BRIDGE IMP			30,000	20,310	30,000	30,000	30,000
202-452-804.005	CONTRACT SERVICE-GRAND RIVER	10,000		200,000	101,114			
202-452-804.006	CONTRACT SERVICE-BRIDGE ST RECONSTRUC	144,517	144,516					
202-452-804.020	CONTRACTUAL SVC - CHIP SEALING	97,406	97,405					
202-452-804.021	BRIDGE ST MILL & FILL			12,361	12,360			
202-452-804.023	IONIA ROAD - MILL & FILL			66,500				
202-452-974.006	SIDEWALK IMPROVEMENTS	24,500	24,343	76,000	4,018			
Totals for dept 452 - CONSTRUCTION		366,952	306,455	570,161	286,969	277,400	277,400	277,400

GL NUMBER	DESCRIPTION	2019-20 AMENDED BUDGET	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 05/31/21	2021-22 REQUESTED BUDGET	2021-22 RECOMMENDED BUDGET	2021-22 APPROVED BUDGET
Dept 463 - MAINTENANCE								
202-463-702.000	S & W FULLTIME	64,222	52,944	84,683	50,608	72,239	72,239	72,239
202-463-703.000	S & W SUPERVISOR	19,467	16,980	21,349	17,014	22,986	22,986	22,986
202-463-706.000	S & W PARTTIME	5,000	2,216	5,000	2,124	5,500	5,500	5,500
202-463-710.000	S& W OVERTIME	4,977	4,050	5,500	685	5,800	5,800	5,800
202-463-715.000	S & W SOCIAL SECURITY	6,409	5,924	7,993	5,138	8,130	8,130	8,130
202-463-716.000	HEALTH INSURANCE	11,000	8,955	14,701	10,861	11,100	11,100	11,100
202-463-716.001	HEALTH INSURANCE-RETIREES	2,040	2,028	2,831	189			
202-463-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	3,600	2,741	3,525	2,951	3,000	3,000	3,000
202-463-717.000	LIFE/LTD INSURANCE	1,211	1,192	1,211	1,120	1,335	1,335	1,335
202-463-718.000	PENSION	43,144	44,065	50,133	43,162	57,672	57,672	57,672
202-463-719.000	OTHER FRINGE	281	281	357	356	282	282	282
202-463-720.000	WORKER'S COMPENSATION	4,500	3,367	3,700	2,553	3,200	3,200	3,200
202-463-723.000	UNEMPLOYMENT	80	14	50	9	50	50	50
202-463-740.000	OPERATING SUPPLIES	500	8	500	44	500	500	500
202-463-751.000	UNIFORM CLEANING	600	941	800	882	1,000	1,000	1,000
202-463-775.000	M & R SUPPLIES	15,500	12,666	16,000	7,516	16,000	16,000	16,000
202-463-804.000	CONTRACTUAL SERVICE	35,000	31,704	35,000	16,330	50,000	50,000	50,000
202-463-947.000	VEHICLE RENTAL	46,779	46,779	75,800	26,782	67,779	67,779	67,779
	FOOTNOTE AMOUNTS:					21,000	21,000	21,000
	STREET SWEEPER							
202-463-969.006	CONTRIBUTIONS TO SIDEWALKS	9,000	3,692	8,000	5,800	8,000	8,000	8,000
202-463-998.000	COVID 19 - EXTRAORDINARY ITEM		3,617					
Totals for dept 463 - MAINTENANCE		273,310	244,164	337,133	194,124	334,573	334,573	334,573
Dept 469 - DRAINS								
202-469-702.000	S & W FULLTIME	1,000	1,095	586	169	550	550	550
202-469-715.000	S & W SOCIAL SECURITY	65	78	45	12	45	45	45
202-469-716.000	HEALTH INSURANCE	250	196	150	43	100	100	100
202-469-717.000	LIFE/LTD INSURANCE	26	11	20	4	20	20	20
202-469-718.000	PENSION	150	141	125	59	125	125	125
202-469-723.000	UNEMPLOYMENT	2		5		5	5	5
202-469-775.000	M & R SUPPLIES	500	342	500	46	500	500	500
202-469-947.000	VEHICLE RENTAL	500	500	500	20	500	500	500
Totals for dept 469 - DRAINS		2,493	2,363	1,931	353	1,845	1,845	1,845
Dept 473 - BRIDGE MAINTENANCE								
202-473-803.000	ENGINEERING SERVICE	2,000	1,300	4,800	4,800	1,000	1,000	1,000
	FOOTNOTE AMOUNTS:					800	800	800
	BRIDGE INSPECTIONS - DIVINE HWY							
	FOOTNOTE AMOUNTS:					200	200	200
	2022 APPLICATION UPDATES							
	GL # FOOTNOTE TOTAL:					1,000	1,000	1,000
Totals for dept 473 - BRIDGE MAINTENANCE		2,000	1,300	4,800	4,800	1,000	1,000	1,000

GL NUMBER	DESCRIPTION	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 474 - TRAFFIC CONTROL								
202-474-702.000	S & W FULLTIME	300	76	300	52	300	300	300
202-474-710.000	S& W OVERTIME		115	200		200	200	200
202-474-715.000	S & W SOCIAL SECURITY	20	14	20	4	20	20	20
202-474-716.000	HEALTH INSURANCE	100	23	40	12	40	40	40
202-474-717.000	LIFE/LTD INSURANCE	4	8	15	2	15	15	15
202-474-718.000	PENSION	40	57	80	29	80	80	80
202-474-775.000	M & R SUPPLIES	2,000	2,021	2,000	1,088	2,000	2,000	2,000
202-474-921.000	ELECTRICITY	1,500	1,418	1,550	1,373	1,575	1,575	1,575
202-474-947.000	VEHICLE RENTAL	500	500	500		500	500	500
Totals for dept 474 - TRAFFIC CONTROL		4,464	4,232	4,705	2,560	4,730	4,730	4,730
Dept 475 - TREE TRIMMING								
202-475-702.000	S & W FULLTIME	3,500	3,056	3,300	859	3,300	3,300	3,300
202-475-715.000	S & W SOCIAL SECURITY	350	227	240	64	240	240	240
202-475-716.000	HEALTH INSURANCE	350	287	350	80	350	350	350
202-475-717.000	LIFE/LTD INSURANCE	60	46	15	1	10	10	10
202-475-718.000	PENSION	700	584	200	13	50	50	50
202-475-723.000	UNEMPLOYMENT	5	1	5		5	5	5
202-475-947.000	VEHICLE RENTAL	1,500	1,500	2,000	281	2,000	2,000	2,000
Totals for dept 475 - TREE TRIMMING		6,465	5,701	6,110	1,298	5,955	5,955	5,955
Dept 476 - STUMP REMOVAL								
202-476-947.000	VEHICLE RENTAL	500		500		500	500	500
Totals for dept 476 - STUMP REMOVAL		500		500		500	500	500
Dept 478 - WINTER MAINTENANCE								
202-478-702.000	S & W FULLTIME	11,550	5,323	9,675	7,954	9,917	9,917	9,917
202-478-710.000	S& W OVERTIME	10,386	6,750	7,345	5,313	7,500	7,500	7,500
202-478-715.000	S & W SOCIAL SECURITY	1,550	898	900	969	1,000	1,000	1,000
202-478-716.000	HEALTH INSURANCE	2,471	1,025	1,243	1,592	1,600	1,600	1,600
202-478-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	120	189	1,250	1,271	1,300	1,300	1,300
202-478-717.000	LIFE/LTD INSURANCE	410	111	410	267	300	300	300
202-478-718.000	PENSION	4,420	1,382	3,500	3,207	4,600	4,600	4,600
202-478-723.000	UNEMPLOYMENT	92	4	50	5	50	50	50
202-478-775.000	M & R SUPPLIES	34,000	25,542	34,000	23,737	34,000	34,000	34,000
202-478-947.000	VEHICLE RENTAL	20,000	20,000	20,000	15,503	20,000	20,000	20,000
Totals for dept 478 - WINTER MAINTENANCE		84,999	61,224	78,373	59,818	80,267	80,267	80,267
TOTAL APPROPRIATIONS		766,173	648,591	1,079,123	571,919	781,180	781,180	781,180
NET OF REVENUES/APPROPRIATIONS - FUND 202		(34,894)	63,497	(100,000)	39,437	(74,278)	(74,278)	(74,278)
BEGINNING FUND BALANCE		314,791	314,791	378,286	378,286	417,723	417,723	417,723
ENDING FUND BALANCE		279,897	378,288	278,286	417,723	343,445	343,445	343,445

# 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	2019-20 AMENDED BUDGET	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 05/31/21	2021-22 REQUESTED BUDGET	2021-22 RECOMMENDED BUDGET	2021-22 APPROVED BUDGET
<b>Fund 203 - LOCAL STREETS FUND</b>								
<b>ESTIMATED REVENUES</b>								
Dept 000								
203-000-402.000	REAL PROPERTY TAXES	90,000	149,956	99,000	85,749	87,000	87,000	87,000
203-000-428.001	PILOT- WODA (OLD SCHOOL MANOR)		295		158			
203-000-445.000	PENALTY & INTEREST	50	27		29			
203-000-546.000	ACT 51 MONIES	121,751	123,473	138,408	101,655	141,273	141,273	141,273
203-000-547.000	M.E.T.R.O. MONIES		10,213					
203-000-665.000	INTEREST INCOME		364		(114)			
203-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	200	815		1,031	900	900	900
203-000-699.105	TRANSFER FROM INCOME TAX	41,060	41,060	177,000				
203-000-699.202	TRANSFER FROM MAJOR STREETS			50,000		50,000	50,000	50,000
203-000-699.406	TRANSFER FROM CIP STREET FUND	116,074	116,074					
Totals for dept 000 -		369,135	442,277	464,408	188,508	279,173	279,173	279,173
<b>TOTAL ESTIMATED REVENUES</b>		<b>369,135</b>	<b>442,277</b>	<b>464,408</b>	<b>188,508</b>	<b>279,173</b>	<b>279,173</b>	<b>279,173</b>

**APPROPRIATIONS**

Dept 201 - GENERAL ADMINISTRATION

203-201-727.000	OFFICE SUPPLIES	10	8					
203-201-802.000	AUDIT SERVICE	1,160	1,154	1,000	1,031	1,200	1,200	1,200
203-201-804.000	CONTRACTUAL SERVICE		333	150	140			
203-201-944.000	ADMINISTRATIVE SERVICES	6,900	6,900	7,038	6,452	7,038	7,038	7,038
Totals for dept 201 - GENERAL ADMINISTRATION		8,070	8,395	8,188	7,623	8,238	8,238	8,238

Dept 452 - CONSTRUCTION

203-452-804.000	CONTRACTUAL SERVICE	5,000	4,600	43,495	43,495			
203-452-804.013	CONTRACT SERVICE-ROWE AVE.			20,000				
203-452-804.019	GRANT & JAMES ST MILL & FILL			20,625	20,625			
203-452-804.020	CONTRACTUAL SVC - CHIP SEALING	51,219	51,219					
203-452-974.006	SIDEWALK IMPROVEMENTS	70,000	60,354	177,000	9,624			
Totals for dept 452 - CONSTRUCTION		126,219	116,173	261,120	73,744			

GL NUMBER	DESCRIPTION	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 463 - MAINTENANCE								
203-463-702.000	S & W FULLTIME	64,439	50,918	67,949	50,948	72,077	72,077	72,077
203-463-703.000	S & W SUPERVISOR	19,467	16,981	21,349	17,014	22,986	22,986	22,986
203-463-706.000	S & W PARTTIME	3,500	3,702	4,800	3,117	5,500	5,500	5,500
203-463-710.000	S& W OVERTIME	2,800	1,466	2,800	742	3,000	3,000	3,000
203-463-715.000	S & W SOCIAL SECURITY	4,500	5,762	6,713	5,291	7,922	7,922	7,922
203-463-716.000	HEALTH INSURANCE	7,416	8,247	15,225	9,631	16,000	16,000	16,000
203-463-716.001	HEALTH INSURANCE-RETIREES	2,059	2,028	2,831	189			
203-463-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	2,639	1,697	2,353	2,499	2,500	2,500	2,500
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	1,095	1,257	990	1,257	1,257	1,257
203-463-718.000	PENSION	38,249	37,038	57,904	48,959	67,680	67,680	67,680
203-463-719.000	OTHER FRINGE	281	281	388	356	300	300	300
203-463-720.000	WORKER'S COMPENSATION	4,920	3,372	3,900	2,553	3,200	3,200	3,200
203-463-723.000	UNEMPLOYMENT	56	20	50	8	50	50	50
203-463-740.000	OPERATING SUPPLIES	500		500		500	500	500
203-463-751.000	UNIFORM CLEANING	700	961	700	603	700	700	700
203-463-775.000	M & R SUPPLIES	7,550	6,961	8,000	6,322	8,500	8,500	8,500
203-463-804.000	CONTRACTUAL SERVICE	5,000	5,663	5,000	1,592	5,000	5,000	5,000
203-463-947.000	VEHICLE RENTAL	41,779	41,779	62,208	27,901	55,779	55,779	55,779
	FOOTNOTE AMOUNTS:					14,000	14,000	14,000
	STREET SWEEPER							
203-463-969.006	CONTRIBUTIONS TO SIDEWALKS	2,450	700	12,000	1,610	2,500	2,500	2,500
203-463-998.000	COVID 19 - EXTRAORDINARY ITEM		4,406					
Totals for dept 463 - MAINTENANCE		210,564	193,077	276,927	180,325	276,451	276,451	276,451
Dept 468 - DUST CONTROL								
203-468-702.000	S & W FULLTIME	1,000						
203-468-775.000	M & R SUPPLIES	500		500		500	500	500
Totals for dept 468 - DUST CONTROL		1,500		500		500	500	500
Dept 469 - DRAINS								
203-469-702.000	S & W FULLTIME	300	458	600	52	600	600	600
203-469-715.000	S & W SOCIAL SECURITY		34	50	4	50	50	50
203-469-716.000	HEALTH INSURANCE		59	50	12	50	50	50
203-469-717.000	LIFE/LTD INSURANCE		8	4	2	4	4	4
203-469-718.000	PENSION		88	35	29	50	50	50
203-469-723.000	UNEMPLOYMENT			1		1	1	1
203-469-775.000	M & R SUPPLIES	500	50	3,000	2,467	500	500	500
203-469-947.000	VEHICLE RENTAL	600	600	600	26	600	600	600
Totals for dept 469 - DRAINS		1,400	1,297	4,340	2,592	1,855	1,855	1,855

GL NUMBER	DESCRIPTION	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 474 - TRAFFIC CONTROL								
203-474-702.000	S & W FULLTIME	300	178	300		300	300	300
203-474-715.000	S & W SOCIAL SECURITY	20	13	20		20	20	20
203-474-716.000	HEALTH INSURANCE	40	11	40		40	40	40
203-474-717.000	LIFE/LTD INSURANCE	10		10		10	10	10
203-474-718.000	PENSION	70		75		50	50	50
203-474-775.000	M & R SUPPLIES	1,400	1,133	1,400	41	1,400	1,400	1,400
203-474-947.000	VEHICLE RENTAL	700	700	700		700	700	700
Totals for dept 474 - TRAFFIC CONTROL		2,540	2,035	2,545	41	2,520	2,520	2,520
Dept 475 - TREE TRIMMING								
203-475-702.000	S & W FULLTIME	9,000	8,492	5,000	1,865	5,200	5,200	5,200
203-475-715.000	S & W SOCIAL SECURITY	700	628	240	137	240	240	240
203-475-716.000	HEALTH INSURANCE	900	841	560	217	340	340	340
203-475-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION				147	500	500	500
203-475-717.000	LIFE/LTD INSURANCE	120	115	21	4	21	21	21
203-475-718.000	PENSION	1,500	1,463	300	44	300	300	300
203-475-723.000	UNEMPLOYMENT		1	2	1	5	5	5
203-475-947.000	VEHICLE RENTAL	6,000	6,018	5,100	541	5,100	5,100	5,100
Totals for dept 475 - TREE TRIMMING		18,220	17,558	11,223	2,956	11,706	11,706	11,706
Dept 478 - WINTER MAINTENANCE								
203-478-702.000	S & W FULLTIME	4,500	3,731	5,828	3,733	5,975	5,975	5,975
203-478-710.000	S & W OVERTIME	5,200	5,585	7,900	3,437	7,900	7,900	7,900
203-478-715.000	S & W SOCIAL SECURITY	1,098	688	1,000	517	1,000	1,000	1,000
203-478-716.000	HEALTH INSURANCE	1,800	892	2,000	1,041	2,000	2,000	2,000
203-478-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	100	63	1,124	1,124	1,900	1,900	1,900
203-478-717.000	LIFE/LTD INSURANCE	303	76	100	158	180	180	180
203-478-718.000	PENSION	2,400	1,061	2,400	1,696	2,400	2,400	2,400
203-478-723.000	UNEMPLOYMENT	58	3	20	3	20	20	20
203-478-775.000	M & R SUPPLIES	17,500	16,627	19,500	14,091	19,000	19,000	19,000
203-478-947.000	VEHICLE RENTAL	15,000	15,000	15,000	7,867	15,000	15,000	15,000
Totals for dept 478 - WINTER MAINTENANCE		47,959	43,726	54,872	33,667	55,375	55,375	55,375
TOTAL APPROPRIATIONS		416,472	382,261	619,715	300,948	356,645	356,645	356,645
NET OF REVENUES/APPROPRIATIONS - FUND 203		(47,337)	60,016	(155,307)	(112,440)	(77,472)	(77,472)	(77,472)
BEGINNING FUND BALANCE		207,051	207,051	267,069	267,069	154,629	154,629	154,629
ENDING FUND BALANCE		159,714	267,067	111,762	154,629	77,157	77,157	77,157

# 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.

## **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	2019-20 AMENDED BUDGET	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 05/31/21	2021-22 REQUESTED BUDGET	2021-22 RECOMMENDED BUDGET	2021-22 APPROVED BUDGET
<b>Fund 208 - RECREATION FUND</b>								
ESTIMATED REVENUES								
Dept 000								
208-000-587.000	GRANTS-PORTLAND TWP	8,000	8,000	8,000	5,000	5,000	5,000	5,000
208-000-588.000	GRANTS-DANBY TOWNSHIP	8,000						
208-000-590.000	GRANTS-PORTLAND COMMUNITY FUND	1,000						
208-000-605.000	SPECIAL EVENTS	6,500	5,975			5,000	5,000	5,000
208-000-607.000	ADULT SOFTBALL FEES	12,000	7,435	6,000	9,845	12,000	12,000	12,000
208-000-608.000	YOUTH TENNIS	6,000	230	6,000		6,000	6,000	6,000
208-000-611.000	SUMMER RECREATION FEES		33					
208-000-612.000	ADULT BASKETBALL FEES	16,000	15,235			16,000	16,000	16,000
208-000-613.000	ADULT VOLLEYBALL FEES	2,500	2,250	800	780	2,500	2,500	2,500
208-000-616.000	YOUTH BASKETBALL FEES	11,000	8,830			10,000	10,000	10,000
208-000-617.000	YOUTH SOCCER FEES	6,000	3,710	2,000		6,000	6,000	6,000
208-000-618.000	YOUTH SOFTBALL FEES	3,000	230		1,268	2,500	2,500	2,500
208-000-620.000	YOUTH FLAG FOOTBALL FEES	4,000	1,915	500	1,078			
208-000-621.000	YOUTH GYMNASTICS	4,000	273			4,500	4,500	4,500
208-000-625.000	YOUTH INSTRUCTIONAL	4,000	1,025		145	3,000	3,000	3,000
208-000-631.000	TBALL/COACH PITCH	5,000	475	1,000	3,159	6,000	6,000	6,000
208-000-665.000	INTEREST INCOME		20		(13)			
208-000-676.001	DONATIONS-OTHER	500	1,150	500				
208-000-678.005	REIMBURSEMENTS-INSURANCE AND WC		5		3			
208-000-699.101	CONTRIBUTION FROM GENERAL FUND	32,000	32,000	32,000	24,000	32,000	32,000	32,000
Totals for dept 000 -		129,500	88,791	56,800	45,265	110,500	110,500	110,500
TOTAL ESTIMATED REVENUES		129,500	88,791	56,800	45,265	110,500	110,500	110,500

GL NUMBER	DESCRIPTION	2019-20 AMENDED BUDGET	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 05/31/21	2021-22 REQUESTED BUDGET	2021-22 RECOMMENDED BUDGET	2021-22 APPROVED BUDGET
APPROPRIATIONS								
Dept 690 - ADMINISTRATION								
208-690-702.000	S & W FULLTIME	36,448	6,670	12,000				
208-690-703.000	S & W SUPERVISOR	8,247	7,836	8,805	7,248	9,572	9,572	9,572
208-690-706.000	S & W PARTTIME					29,706	29,706	29,706
208-690-715.000	S & W SOCIAL SECURITY	3,988	1,083	2,500	547	3,010	3,010	3,010
208-690-716.000	HEALTH INSURANCE	3,441	336	2,000	338	1,000	1,000	1,000
208-690-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,144	104	1,144	130	500	500	500
208-690-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	100		100				
208-690-717.000	LIFE/LTD INSURANCE	1,042	224	1,042	87	1,042	1,042	1,042
208-690-718.000	PENSION	7,000	6,685	9,952	6,296	7,700	7,700	7,700
208-690-719.000	OTHER FRINGE	275	31	35	31	100	100	100
208-690-720.000	WORKER'S COMPENSATION	1,100	905	800	538			
208-690-723.000	UNEMPLOYMENT	100	1	55	1	15	15	15
208-690-727.000	OFFICE SUPPLIES	150	59	150	148	150	150	150
208-690-730.000	POSTAGE	500	450	450	350	450	450	450
208-690-740.000	OPERATING SUPPLIES	14,000	7,733	3,000	1,910	14,000	14,000	14,000
208-690-802.000	AUDIT SERVICE	550	500	200	16	200	200	200
208-690-804.000	CONTRACTUAL SERVICE	4,425	2,870	4,425	2,762	4,425	4,425	4,425
208-690-806.000	DATA PROCESSING					600	600	600
208-690-808.000	OFFICIAL SERVICE	18,000	14,325	10,000	3,784	15,000	15,000	15,000
208-690-809.000	INSTRUCTOR SERVICE	12,000	6,042	6,000		8,000	8,000	8,000
208-690-810.000	EQUIPMENT MAINTENANCE CONTRACT	350	343	350	286	350	350	350
208-690-851.000	TELEPHONE SERVICE	550	527	550	484	550	550	550
208-690-864.000	CONFERENCE & WORKSHOP	850		300		300	300	300
208-690-912.000	PROPERTY INSURANCE	50	49	55	55			
208-690-934.000	M & R OFFICE EQUIPMENT	1,219	1,029	300				
208-690-944.000	ADMINISTRATIVE SERVICES	12,768	12,768	13,023	11,938	13,023	13,023	13,023
208-690-947.000	VEHICLE RENTAL	750	750	750	604	750	750	750
208-690-956.000	MISCELLANEOUS EXPENSES		34					
208-690-958.000	DUES & SUBSCRIPTIONS	450		200	200			
Totals for dept 690 - ADMINISTRATION		129,497	71,354	78,186	37,753	110,443	110,443	110,443
TOTAL APPROPRIATIONS		129,497	71,354	78,186	37,753	110,443	110,443	110,443
NET OF REVENUES/APPROPRIATIONS - FUND 208		3	17,437	(21,386)	7,512	57	57	57
BEGINNING FUND BALANCE		9,386	9,386	26,822	26,822	34,334	34,334	34,334
ENDING FUND BALANCE		9,389	26,823	5,436	34,334	34,391	34,391	34,391

# 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.
- 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.

GL NUMBER	DESCRIPTION	2019-20 AMENDED BUDGET	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 05/31/21	2021-22 REQUESTED BUDGET	2021-22 RECOMMENDED BUDGET	2021-22 APPROVED BUDGET
<b>Fund 210 - AMBULANCE FUND</b>								
<b>ESTIMATED REVENUES</b>								
Dept 000								
210-000-525.000	FEDERAL CARES HHS STIMULUS	9,796	9,796					
210-000-528.000	OTHER FEDERAL GRANTS			10,600	10,600			
210-000-605.000	SPECIAL EVENTS	4,000	1,705	2,500	5,968	6,000	6,000	6,000
210-000-632.000	CITY-GENERAL FUND	22,327	35,000	50,478	50,478	50,478	50,478	50,478
210-000-635.001	MEMBERSHIP DISCOUNT PLAN	4,500	6,415	4,000	4,110	4,000	4,000	4,000
210-000-636.000	DANBY TOWNSHIP	17,181	17,181	38,844	38,844	38,844	38,844	38,844
210-000-637.000	LYONS TOWNSHIP	9,522	9,522	21,528	21,528	21,528	21,528	21,528
210-000-638.000	ORANGE TOWNSHIP	2,300	2,300	5,200	5,200	5,200	5,200	5,200
210-000-639.000	PEWAMO VILLAGE	2,697	2,697	6,097	6,097	6,097	6,097	6,097
210-000-640.000	PORTLAND TOWNSHIP	19,573	19,573	44,252	44,252	44,252	44,252	44,252
210-000-641.000	WESTPHALIA TOWNSHIP	8,292	8,292	18,747	18,746	18,747	18,747	18,747
210-000-642.000	WESTPHALIA VILLAGE	5,307	5,307	11,998	11,999	11,998	11,998	11,998
210-000-647.000	SEBEWA TOWNSHIP	6,733	6,733	15,222	15,223	15,222	15,222	15,222
210-000-649.000	INSURANCE RECEIPTS	449,500	396,608	408,000	373,167	415,000	415,000	415,000
210-000-665.000	INTEREST INCOME		43		(44)			
210-000-676.001	DONATIONS-OTHERS			500	1,595	500	500	500
210-000-678.005	REIMBURSEMENTS-INSURANCE AND WC		322	210	210	210	210	210
210-000-678.006	REIMBURSEMENTS-MISCELLANEOUS		15	2,629	3,882	2,000	2,000	2,000
210-000-699.101	TRANSFER FROM GENERAL			22,398	22,398			
<b>Totals for dept 000 -</b>		<b>561,728</b>	<b>521,509</b>	<b>663,203</b>	<b>634,253</b>	<b>640,076</b>	<b>640,076</b>	<b>640,076</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>561,728</b>	<b>521,509</b>	<b>663,203</b>	<b>634,253</b>	<b>640,076</b>	<b>640,076</b>	<b>640,076</b>
<b>APPROPRIATIONS</b>								
Dept 201 - GENERAL ADMINISTRATION								
210-201-804.000	CONTRACTUAL SERVICE	300	285	200	120	300	300	300
<b>Totals for dept 201 - GENERAL ADMINISTRATION</b>		<b>300</b>	<b>285</b>	<b>200</b>	<b>120</b>	<b>300</b>	<b>300</b>	<b>300</b>

GL NUMBER	DESCRIPTION	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 302 - ADMINISTRATION								
210-302-702.000	S & W FULLTIME	155,174	135,521	142,121	89,479	146,322	146,322	146,322
210-302-703.000	S & W SUPERVISOR	76,085	82,537	77,401	52,572	79,336	79,336	79,336
210-302-706.000	S & W PARTTIME	90,000	80,244	83,000	72,407	86,000	86,000	86,000
210-302-710.000	S& W OVERTIME	26,000	26,225	30,000	24,445	25,000	25,000	25,000
210-302-711.000	S & W HEALTH PREMIUMS	1,020	259					
210-302-715.000	S & W SOCIAL SECURITY	22,600	24,036	25,000	18,403	26,000	26,000	26,000
210-302-716.000	HEALTH INSURANCE	25,744	21,046	26,103	21,659	29,000	29,000	29,000
210-302-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	4,368	5,839	6,136	6,509	6,500	6,500	6,500
210-302-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	5,000	1,376	3,200	3,135	3,500	3,500	3,500
210-302-717.000	LIFE/LTD INSURANCE	3,173	2,576	3,173	2,120	3,362	3,362	3,362
210-302-718.000	PENSION	52,899	50,860	61,571	55,177	70,910	70,910	70,910
210-302-719.000	OTHER FRINGE	2,339	1,501	2,100	1,501	1,501	1,501	1,501
210-302-719.001	HAZARD PAY			11,200	11,200			
210-302-720.000	WORKER'S COMPENSATION	11,200	6,502	6,500	4,876	5,000	5,000	5,000
210-302-723.000	UNEMPLOYMENT	500	376	500	55	125	125	125
210-302-727.000	OFFICE SUPPLIES	500	180	500	120	400	400	400
210-302-730.000	POSTAGE	384	288	400	224	400	400	400
210-302-734.000	SAFETY SUPPLIES	400	857	1,575	936	200	200	200
210-302-740.000	OPERATING SUPPLIES	12,000	13,024	16,595	12,580	15,000	15,000	15,000
210-302-745.000	MOTOR FUEL & OIL	11,000	10,202	10,500	7,932	13,000	13,000	13,000
210-302-751.000	UNIFORM CLEANING	2,000	1,350	2,000	1,731	2,000	2,000	2,000
210-302-801.000	LEGAL SERVICE	500		500		500	500	500
210-302-802.000	AUDIT SERVICE	1,000	1,000	1,100	31	1,100	1,100	1,100
210-302-806.000	DATA PROCESSING	18,500	20,094	18,500	20,051	18,500	18,500	18,500
210-302-810.000	EQUIPMENT MAINTENANCE CONTRACT	400	34	500	28	250	250	250
210-302-851.000	TELEPHONE SERVICE	2,500	2,361	2,500	2,291	2,400	2,400	2,400
210-302-852.000	RADIO MAINTENANCE	1,500	24	4,500	4,378	2,000	2,000	2,000
210-302-864.000	CONFERENCE & WORKSHOP	300		300				
210-302-912.000	PROPERTY INSURANCE	3,500	3,487	3,500	3,326	3,354	3,354	3,354
210-302-930.000	M & R BUILDING	750	399	500	280	500	500	500
210-302-931.000	M & R EQUIPMENT	1,000	348	1,000	528	1,700	1,700	1,700
210-302-932.000	M & R GROUNDS	500	2	500	211	250	250	250
210-302-933.000	M & R VEHICLES	600	1,193	12,000	9,643	8,000	8,000	8,000
210-302-934.000	M & R OFFICE EQUIPMENT	500	205	500	818	2,000	2,000	2,000
210-302-944.000	ADMINISTRATIVE SERVICES	27,372	27,372	27,920	25,593	27,920	27,920	27,920
210-302-947.000	VEHICLE RENTAL	5,000	5,000	5,000	500	5,000	5,000	5,000
210-302-956.000	MISCELLANEOUS EXPENSES	1,000	1,390	1,000	1,296	1,500	1,500	1,500
210-302-958.000	DUES & SUBSCRIPTIONS	3,000	3,356	3,000	1,820	2,500	2,500	2,500
210-302-960.000	EDUCATION & TRAINING	800	480	1,500	1,213	2,300	2,300	2,300
210-302-983.000	OFFICE EQUIPMENT LEASE	19,721	19,721	19,721	19,721	19,894	19,894	19,894
210-302-999.661	TRANSFER TO MOTOR POOL	26,552	26,552	26,552	26,552	26,552	26,552	26,552
Totals for dept 302 - ADMINISTRATION		617,381	577,817	640,168	505,341	639,776	639,776	639,776
TOTAL APPROPRIATIONS		617,681	578,102	640,368	505,461	640,076	640,076	640,076
NET OF REVENUES/APPROPRIATIONS - FUND 210		(55,953)	(56,593)	22,835	128,792			
BEGINNING FUND BALANCE		63,071	63,071	6,478	6,478	135,270	135,270	135,270
ENDING FUND BALANCE		7,118	6,478	29,313	135,270	135,270	135,270	135,270



**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	2019-20 AMENDED BUDGET	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 05/31/21	2021-22 REQUESTED BUDGET	2021-22 RECOMMENDED BUDGET	2021-22 APPROVED BUDGET
<b>Fund 520 - REFUSE SERVICE FUND</b>								
<b>ESTIMATED REVENUES</b>								
Dept 000								
520-000-635.000	REFUSE COLLECTION FEES	900	402	400	513	400	400	400
520-000-648.000	UTILITY SALES	150,000	148,752	151,200	125,765	152,500	152,500	152,500
520-000-648.001	PENALTIES	1,000	1,217	1,100	1,054	1,100	1,100	1,100
520-000-665.000	INTEREST INCOME		19		(9)			
520-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	100						
Totals for dept 000 -		152,000	150,390	152,700	127,323	154,000	154,000	154,000
<b>TOTAL ESTIMATED REVENUES</b>		<b>152,000</b>	<b>150,390</b>	<b>152,700</b>	<b>127,323</b>	<b>154,000</b>	<b>154,000</b>	<b>154,000</b>
<b>APPROPRIATIONS</b>								
Dept 528 - ADMINISTRATION								
520-528-802.000	AUDIT SERVICE	900			27	50	50	50
520-528-804.000	CONTRACTUAL SERVICE-REFUSE COLLE	150,000	149,555	151,200	113,765	152,500	152,500	152,500
Totals for dept 528 - ADMINISTRATION		150,900	149,555	151,200	113,792	152,550	152,550	152,550
<b>TOTAL APPROPRIATIONS</b>		<b>150,900</b>	<b>149,555</b>	<b>151,200</b>	<b>113,792</b>	<b>152,550</b>	<b>152,550</b>	<b>152,550</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 520</b>		<b>1,100</b>	<b>835</b>	<b>1,500</b>	<b>13,531</b>	<b>1,450</b>	<b>1,450</b>	<b>1,450</b>
BEGINNING FUND BALANCE		19,620	19,620	20,456	20,456	33,987	33,987	33,987
ENDING FUND BALANCE		20,720	20,455	21,956	33,987	35,437	35,437	35,437
<b>Fund 582 - ELECTRIC FUND</b>								
<b>ESTIMATED REVENUES</b>								
Dept 000								
582-000-626.000	GENERAL SERVICES	2,000	1,540	2,000	2,350	2,000	2,000	2,000
582-000-648.000	UTILITY SALES	3,900,000	3,862,396	3,900,000	3,519,957	3,900,000	3,900,000	3,900,000
582-000-648.001	PENALTIES	25,000	21,587	21,000	21,571	24,000	24,000	24,000
582-000-648.003	ENERGY OPTIMIZATION REVENUE	62,000	59,744	62,000	57,185	62,000	62,000	62,000
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	5,500	19,340	6,000	(794)			
582-000-665.004	INTEREST INCOME-CUSTOMER DEPOSITS	200						
582-000-678.005	REIMBURSEMENTS-INSURANCE AND WC	2,000	1,516	2,000	1,093	2,000	2,000	2,000
582-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	41,622	41,622		32,406			
582-000-695.000	SALE OF MATERIALS	500		500	3,203	500	500	500
Totals for dept 000 -		4,040,347	4,009,270	3,995,025	3,638,496	3,992,025	3,992,025	3,992,025
<b>TOTAL ESTIMATED REVENUES</b>		<b>4,040,347</b>	<b>4,009,270</b>	<b>3,995,025</b>	<b>3,638,496</b>	<b>3,992,025</b>	<b>3,992,025</b>	<b>3,992,025</b>

# 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	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
APPROPRIATIONS								
Dept 000								
582-000-956.002	LOSS ON DISPOSAL OF ASSET		(26,000)					
Totals for dept 000 -			(26,000)					
Dept 201 - GENERAL ADMINISTRATION								
582-201-705.000	S & W BILLING & METER READING	62,128	56,282	62,436	45,042	63,909	63,909	63,909
582-201-711.000	S & W HEALTH PREMIUMS	60	15	60				
582-201-712.000	S & W ELECTED OFFICIALS	375	450	900	225	900	900	900
582-201-715.000	S & W SOCIAL SECURITY	4,677	4,131	4,776	3,241	4,890	4,890	4,890
582-201-716.000	HEALTH INSURANCE	14,169	10,500	15,500	8,965	13,000	13,000	13,000
582-201-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,976	2,006	2,080	2,438	2,800	2,800	2,800
582-201-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	2,000	1,700	2,000	754	2,000	2,000	2,000
582-201-717.000	LIFE/LTD INSURANCE	900	892	946	764	1,088	1,088	1,088
582-201-718.000	PENSION	85,234	91,770	99,478	94,861	122,268	122,268	122,268
582-201-719.000	OTHER FRINGE	220	157	220	157	220	220	220
582-201-723.000	UNEMPLOYMENT	162	11	50	7	50	50	50
582-201-727.000	OFFICE SUPPLIES	1,100	961	1,500	1,386	1,500	1,500	1,500
582-201-730.000	POSTAGE	4,200	3,800	4,200	3,595	4,200	4,200	4,200
582-201-740.000	OPERATING SUPPLIES	2,000	2,280	2,000	1,302	2,000	2,000	2,000
582-201-802.000	AUDIT SERVICE	4,400	4,400	4,400	2,896	4,400	4,400	4,400
582-201-803.000	ENGINEERING SERVICE	5,000	2,700	20,000	5,651	20,000	20,000	20,000
582-201-804.000	CONTRACTUAL SERVICE	1,320	1,313	10,000	14,002	20,000	20,000	20,000
582-201-806.000	DATA PROCESSING	3,900	2,853	3,000	3,502	3,700	3,700	3,700
582-201-810.000	EQUIPMENT MAINTENANCE CONTRACT	150	371	150	126	150	150	150
582-201-851.000	TELEPHONE SERVICE	5,000	4,024	5,000	3,008	5,000	5,000	5,000
582-201-864.000	CONFERENCE & WORKSHOP	3,500	1,776	3,500	5,365	3,500	3,500	3,500
582-201-901.000	LEGAL NOTICES	100		100		100	100	100
582-201-902.000	ADVERTISING	2,000	1,572	1,572		1,572	1,572	1,572
582-201-912.000	PROPERTY INSURANCE	11,800	11,739	13,100	13,032	13,100	13,100	13,100
582-201-914.000	VEHICLE INSURANCE	5,400	4,686	5,400	4,252	5,400	5,400	5,400
582-201-923.000	WATER	800	842	900	932	931	931	931
582-201-924.000	SEWER	1,300	1,320	1,300	1,393	1,386	1,386	1,386
582-201-927.000	MISS DIG	475	597	600	645	700	700	700
582-201-931.000	M & R EQUIPMENT	1,232	468	1,000	340	1,000	1,000	1,000
582-201-944.000	ADMINISTRATIVE SERVICES	72,900	72,900	74,358	68,162	74,358	74,358	74,358
582-201-947.000	VEHICLE RENTAL	5,000	6,003	6,000	5,134	6,000	6,000	6,000
582-201-956.000	MISCELLANEOUS EXPENSES	1,720	1,687	2,800	2,937	2,800	2,800	2,800
582-201-958.000	DUES & SUBSCRIPTIONS	38,500	32,065	38,000	26,517	38,000	38,000	38,000
582-201-991.000	BOND EXPENSES		39,045					
582-201-992.000	PRINCIPAL PAYMENT					75,000	75,000	75,000
582-201-995.000	INTEREST PAYMENT	48,908	39,570	44,108	22,361	24,088	24,088	24,088
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	160,000	160,000	160,000
Totals for dept 201 - GENERAL ADMINISTRATION		442,643	456,029	481,471	393,029	680,010	680,010	680,010

GL NUMBER	DESCRIPTION	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 539 - DISTRIBUTION								
582-539-702.000	S & W FULLTIME	263,072	264,600	292,208	235,429	350,189	350,189	350,189
582-539-703.000	S & W SUPERVISOR	111,761	102,139	110,679	94,339	101,855	101,855	101,855
582-539-706.000	S & W PARTTIME	10,000	10,280	4,500	2,035			
582-539-707.000	S& W STANDBY PAY	14,420	15,219	14,750	12,411	16,600	16,600	16,600
582-539-710.000	S& W OVERTIME	28,161	29,656	33,000	29,663	35,000	35,000	35,000
582-539-711.000	S & W HEALTH PREMIUMS	2,216	2,418	2,400	1,652	1,200	1,200	1,200
582-539-715.000	S & W SOCIAL SECURITY	30,829	33,048	30,820	27,574	44,270	44,270	44,270
582-539-716.000	HEALTH INSURANCE	29,924	28,473	39,402	33,291	56,300	56,300	56,300
582-539-716.001	HEALTH INSURANCE-RETIREEES	16,492	35,515	15,412	11,945	16,468	22,518	22,518
582-539-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	6,934	8,363	9,000	11,267	9,000	9,000	9,000
582-539-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	3,400	3,381	3,000	382	3,000	3,000	3,000
582-539-717.000	LIFE/LTD INSURANCE	4,735	4,723	5,540	4,428	5,700	5,700	5,700
582-539-718.000	PENSION	36,655	67,258	41,463	37,614	52,286	52,286	52,286
582-539-719.000	OTHER FRINGE	1,250	1,250	1,250	1,250	1,250	1,250	1,250
582-539-720.000	WORKER'S COMPENSATION	9,000	5,020	5,200	4,070	5,200	5,200	5,200
582-539-723.000	UNEMPLOYMENT	280	118	150	37	155	155	155
582-539-734.000	SAFETY SUPPLIES	6,500	8,092	7,500	7,554	7,500	7,500	7,500
582-539-740.000	OPERATING SUPPLIES	5,100	1,649	5,100	549	5,100	5,100	5,100
582-539-745.000	MOTOR FUEL & OIL	5,000	5,575	6,000	3,128	6,000	6,000	6,000
582-539-745.001	FUEL-DIESEL GENERATION	20,000	336	20,000	2,960	20,000	20,000	20,000
582-539-751.000	UNIFORM CLEANING	3,500	6,251	4,800	4,717	4,800	4,800	4,800
582-539-766.000	TOOLS	4,200	609	6,500	4,072	6,500	6,500	6,500
582-539-775.000	M & R SUPPLIES	150,000	62,570	150,000	89,794	150,000	150,000	150,000
582-539-803.000	ENGINEERING SERVICE	50,000	3,930	50,000	7,428	50,000	50,000	50,000
582-539-803.001	ENG SERVICE-POWER RATE STUDY	10,000	3,890	20,000	10,858	20,000	20,000	20,000
582-539-803.002	ENG SERVICE-FERC LICENSE	25,000	20,680	49,150	23,590	49,150	49,150	49,150
582-539-803.019	ENG SERVICE - BROADBAND	40,000	12,787	62,735	37,774	35,000	35,000	35,000
582-539-804.000	CONTRACTUAL SERVICE	500	936	1,000	890	1,000	1,000	1,000
582-539-818.000	PCB REMOVAL	10,000		10,000	135	10,000	10,000	10,000
582-539-852.000	RADIO MAINTENANCE	802		400		400	400	400
582-539-921.000	ELECTRICITY	2,550	2,676	2,600	2,431	2,600	2,600	2,600
582-539-922.000	GAS	9,500	15,085	9,500	11,828	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	2,400,000	2,015,576	2,400,000	1,744,200	2,000,000	2,000,000	2,000,000
582-539-926.005	ENERGY OPTIMIZATION PROGRAM COSTS	25,000	15,088	25,000	18,393	62,000	62,000	62,000
582-539-930.000	M & R BUILDING	100,000	8,791	150,000	94,370	150,000	150,000	150,000
582-539-931.000	M & R EQUIPMENT	5,000	3,732	7,500	5,342	107,500	107,500	107,500
	FOOTNOTE AMOUNTS:					100,000	100,000	100,000
	STREET LIGHTS PROJECT							

GL NUMBER	DESCRIPTION	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
582-539-931.001	M & R TREE TRIMMING EQUIPMENT	500	424	500	235			
582-539-932.000	M & R GROUNDS	4,000	4,209	5,000	2,821	5,000	5,000	5,000
582-539-932.001	M&R GROUNDS-AST CLEANUP	10,000	7,423	10,000	7,185	10,000	10,000	10,000
582-539-933.000	M & R VEHICLES	15,000	9,754	18,000	17,089	18,000	18,000	18,000
582-539-935.000	M & R METERS	5,000	2,225	5,000	2,791	205,000	205,000	205,000
582-539-937.000	M & R HYDRO	12,000	14,371	18,428	18,207	18,428	18,428	18,428
582-539-939.000	M & R LINES	30,000	14,597	30,000	3,658	30,000	30,000	30,000
582-539-947.000	VEHICLE RENTAL	350	79	350	306	350	350	350
582-539-956.000	MISCELLANEOUS EXPENSES	8,000	8,047	5,000	952	5,000	5,000	5,000
582-539-967.000	TREE MANAGEMENT					5,000	5,000	5,000
582-539-968.000	DEPRECIATION EXPENSE	380,000	414,705	400,000		425,000	425,000	425,000
582-539-975.000	CAPITAL OUTLAY BUILDING			25,000		132,500	132,500	132,500
582-539-977.000	CAPITAL OUTLAY-EQUIPMENT	40,000		54,000	62,498	54,000	54,000	54,000
582-539-979.000	DIESEL ENGINE PROJECT	50,000		50,000	12,866	50,000	50,000	50,000
582-539-985.001	JOINT PROJECTS	125,000		125,000	13,288	25,000	25,000	25,000
582-539-998.000	COVID 19 - EXTRAORDINARY ITEM		22,405					
Totals for dept 539 - DISTRIBUTION		4,126,631	3,297,953	4,347,837	2,719,296	4,383,801	4,389,851	4,389,851
TOTAL APPROPRIATIONS		4,569,274	3,727,982	4,829,308	3,112,325	5,063,811	5,069,861	5,069,861
NET OF REVENUES/APPROPRIATIONS - FUND 582		(528,927)	281,288	(834,283)	526,171	(1,071,786)	(1,077,836)	(1,077,836)
BEGINNING FUND BALANCE		7,439,281	7,439,281	7,720,572	7,720,572	8,246,743	8,246,743	8,246,743
ENDING FUND BALANCE		6,910,354	7,720,569	6,886,289	8,246,743	7,174,957	7,168,907	7,168,907

# 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	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>Fund 590 - WASTEWATER FUND</b>								
ESTIMATED REVENUES								
Dept 000								
590-000-553.000	SAW GRANT	583,300	627,602	71,500	106,079			
590-000-646.000	NEW SERVICE	38,400	39,900	1,500	22,200	5,000	5,000	5,000
590-000-648.000	UTILITY SALES	936,000	938,651	1,010,880	844,415	1,036,152	1,036,152	1,036,152
590-000-648.001	PENALTIES		6,899	4,400	6,707	6,500	6,500	6,500
590-000-665.000	INTEREST INCOME		2,257	150	111			
590-000-665.004	INTEREST INCOME-CUSTOMER DEPOSITS		125	10	5			
590-000-678.005	REIMBURSEMENTS-INSURANCE AND WC		321	200	248	200	200	200
590-000-678.006	REIMBURSEMENTS - MISCELLANEOUS		1,266	500	25,759	500	500	500
Totals for dept 000 -		1,557,700	1,617,021	1,089,140	1,005,524	1,048,352	1,048,352	1,048,352
TOTAL ESTIMATED REVENUES		1,557,700	1,617,021	1,089,140	1,005,524	1,048,352	1,048,352	1,048,352
APPROPRIATIONS								
Dept 201 - GENERAL ADMINISTRATION								
590-201-705.000	S & W BILLING & METER READING	53,409	48,892	54,570	38,649	55,920	55,920	55,920
590-201-711.000	S & W HEALTH PREMIUMS	30	15	30				
590-201-715.000	S & W SOCIAL SECURITY	4,085	3,517	4,175	2,780	4,300	4,300	4,300
590-201-716.000	HEALTH INSURANCE	12,510	8,933	13,107	7,664	10,700	10,700	10,700
590-201-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,768	1,798	1,872	2,178	2,600	2,600	2,600
590-201-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)		1,434	1,500	503	1,200	1,200	1,200
590-201-717.000	LIFE/LTD INSURANCE	851	763	852	678	993	993	993
590-201-718.000	PENSION	46,023	54,517	59,229	54,076	64,584	64,584	64,584
590-201-719.000	OTHER FRINGE	195	94	194	94	220	220	220
590-201-723.000	UNEMPLOYMENT	149	11	20	6	50	50	50
590-201-727.000	OFFICE SUPPLIES	500	391	600	148	500	500	500
590-201-730.000	POSTAGE	3,400	3,232	3,400	2,627	3,400	3,400	3,400
590-201-740.000	OPERATING SUPPLIES	1,200	1,835	2,000	992	1,800	1,800	1,800
590-201-801.000	LEGAL SERVICE	1,000		1,000		900	900	900
590-201-802.000	AUDIT SERVICE	2,000	2,300	2,900	2,896	3,000	3,000	3,000
590-201-803.000	ENGINEERING SERVICE	603,840	649,849	82,901	82,841	5,000	5,000	5,000
590-201-804.000	CONTRACTUAL SERVICE		677	1,500	614	1,000	1,000	1,000
590-201-806.000	DATA PROCESSING	2,800	2,145	2,500	2,699	2,800	2,800	2,800
590-201-851.000	TELEPHONE SERVICE	1,800	992	1,900	1,010	1,200	1,200	1,200
590-201-864.000	CONFERENCE & WORKSHOP	600		600		400	400	400
590-201-901.000	LEGAL NOTICES	200		200		200	200	200
590-201-912.000	PROPERTY INSURANCE	3,000	2,799	3,160	3,160	3,500	3,500	3,500
590-201-915.000	BOILER INSURANCE	700	678	765	763	800	800	800
590-201-927.000	MISS DIG	650	596	650	645	700	700	700
590-201-934.000	M & R OFFICE EQUIPMENT	3,132	468	1,000		1,000	1,000	1,000
590-201-944.000	ADMINISTRATIVE SERVICES	56,544	56,544	57,675	52,869	57,675	57,675	57,675
590-201-947.000	VEHICLE RENTAL	5,000	6,003	5,500	5,134	5,500	5,500	5,500
590-201-956.000	MISCELLANEOUS EXPENSES	500	117	500		500	500	500
590-201-992.000	PRINCIPAL PAYMENT					67,000	67,000	67,000
590-201-995.000	INTEREST PAYMENT	97,710	97,550	95,760	48,375	93,765	93,765	93,765
590-201-999.101	TRANSFER TO GENERAL FUND	31,764	31,764	31,764	31,764	41,446	41,446	41,446
Totals for dept 201 - GENERAL ADMINISTRATION		935,360	977,914	431,824	343,165	432,653	432,653	432,653

GL NUMBER	DESCRIPTION	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 441 - COLLECTIONS								
590-441-702.000	S & W FULLTIME	6,460	2,803	9,660	1,208	9,922	9,922	9,922
590-441-703.000	S & W SUPERVISOR	3,893	3,528	4,460	3,379	4,597	4,597	4,597
590-441-707.000	S& W STANDBY PAY	6,000	6,501	6,200	5,682	6,800	6,800	6,800
590-441-710.000	S& W OVERTIME	4,000	2,153	1,500	2,610	2,900	2,900	2,900
590-441-715.000	S & W SOCIAL SECURITY	1,063	1,125	1,042	962	1,754	1,754	1,754
590-441-716.000	HEALTH INSURANCE	500	468	780	614	850	850	850
590-441-716.001	HEALTH INSURANCE-RETIREES	686	17,784	944	63			
590-441-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	300	413	400	65	400	400	400
590-441-717.000	LIFE/LTD INSURANCE	206	185	206	159	206	206	206
590-441-718.000	PENSION	1,851	2,815	1,914	1,605	1,965	1,965	1,965
590-441-719.000	OTHER FRINGE			20				
590-441-723.000	UNEMPLOYMENT	20	1	20	1	20	20	20
590-441-734.000	SAFETY SUPPLIES	6,000	3,057	6,000	3,061	3,000	3,000	3,000
590-441-740.000	OPERATING SUPPLIES	300	279	500	70	500	500	500
590-441-775.000	M & R SUPPLIES	8,000	3,743	10,000	9,855	5,000	5,000	5,000
590-441-803.009	ENG SERVICE-KENT STREET	1,000						
590-441-803.011	ENGINEERING SERV-USDA LOAN PROJECT			25,000	9,900	25,000	25,000	25,000
590-441-804.000	CONTRACTUAL SERVICE	4,500	5,918	8,500	5,485	18,500	18,500	18,500
590-441-804.019	GRANT & JAMES ST MILL & FILL			4,700	4,680			
590-441-804.022	CONTRACTUAL SVC - RIVERSIDE DRIVE			5,600	5,600			
590-441-947.000	VEHICLE RENTAL	27,000	26,000	27,000	3,231	27,000	27,000	27,000
590-441-956.000	MISCELLANEOUS EXPENSES	300	100	500	195	500	500	500
Totals for dept 441 - COLLECTIONS		72,079	76,873	114,946	58,425	108,914	108,914	108,914

GL NUMBER	DESCRIPTION	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 548 - PLANT OPERATIONS								
590-548-702.000	S & W FULLTIME	103,764	102,871	126,094	84,764	132,516	132,516	132,516
590-548-702.590	FULL TIME SAW GRANT		241	1,000	376			
590-548-710.000	S& W OVERTIME	6,800	6,921	14,000	7,401	10,000	10,000	10,000
590-548-710.590	OT - SAW GRANT			1,500	38			
590-548-711.000	S & W HEALTH PREMIUMS	1,200	1,209	1,200	1,034	1,200	1,200	1,200
590-548-715.000	S & W SOCIAL SECURITY	9,154	8,801	16,405	7,089	9,340	9,340	9,340
590-548-717.000	LIFE/LTD INSURANCE	2,391	1,716	1,752	1,564	1,896	1,896	1,896
590-548-718.000	PENSION	18,000	22,942	16,485	14,866	23,270	23,270	23,270
590-548-719.000	OTHER FRINGE	500	500	500	500	500	500	500
590-548-720.000	WORKER'S COMPENSATION	3,000	2,222	2,800	1,747	2,200	2,200	2,200
590-548-723.000	UNEMPLOYMENT	110	10	20	10	50	50	50
590-548-734.000	SAFETY SUPPLIES	2,000	2,001	2,250	706	4,000	4,000	4,000
590-548-740.000	OPERATING SUPPLIES	20,000	20,201	22,500	17,370	22,500	22,500	22,500
590-548-751.000	UNIFORM CLEANING	1,000	1,921	1,500	1,709	1,600	1,600	1,600
590-548-804.000	CONTRACTUAL SERVICE	171,000	163,232	171,000	134,021	158,200	158,200	158,200
590-548-921.000	ELECTRICITY	46,800	47,957	48,250	49,019	53,600	53,600	53,600
590-548-922.000	GAS	5,300	4,300	5,500	5,545	5,640	5,640	5,640
590-548-923.000	WATER	300	192	325	184	325	325	325
590-548-930.000	M & R BUILDING	2,700	3,315	2,850	3,275	3,000	3,000	3,000
590-548-931.000	M & R EQUIPMENT	27,884	28,509	32,000	11,117	22,500	22,500	22,500
590-548-932.000	M & R GROUNDS	1,000	268	3,000	16	3,000	3,000	3,000
590-548-947.000	VEHICLE RENTAL	12,000	11,931	12,000	3,993	12,000	12,000	12,000
590-548-960.000	EDUCATION & TRAINING	3,000	419	2,000	635	1,500	1,500	1,500
590-548-968.000	DEPRECIATION EXPENSE	220,000	247,619	240,000		248,000	248,000	248,000
590-548-977.000	CAPITAL OUTLAY-EQUIPMENT			7,922	7,922			
590-548-998.000	COVID 19 - EXTRAORDINARY ITEM		4,877					
Totals for dept 548 - PLANT OPERATIONS		657,903	684,175	732,853	354,901	716,837	716,837	716,837
Dept 901 - BOND RESERVE								
590-901-901.000	LEGAL NOTICES					500	500	500
Totals for dept 901 - BOND RESERVE						500	500	500
TOTAL APPROPRIATIONS		1,665,342	1,738,962	1,279,623	756,491	1,258,904	1,258,904	1,258,904
NET OF REVENUES/APPROPRIATIONS - FUND 590		(107,642)	(121,941)	(190,483)	249,033	(210,552)	(210,552)	(210,552)
BEGINNING FUND BALANCE		1,617,655	1,617,655	1,495,715	1,495,715	1,744,748	1,744,748	1,744,748
ENDING FUND BALANCE		1,510,013	1,495,714	1,305,232	1,744,748	1,534,196	1,534,196	1,534,196

# 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	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Fund 591 - WATER FUND								
ESTIMATED REVENUES								
Dept 000								
591-000-626.000	GENERAL SERVICES	900	620	500	1,100	500	500	500
591-000-646.000	NEW SERVICE	25,000	24,800	5,000	29,973	5,000	5,000	5,000
591-000-648.000	UTILITY SALES	629,327	625,962	723,726	613,093	741,820	741,820	741,820
591-000-648.001	PENALTIES	4,500	4,392	4,500	4,507	4,000	4,000	4,000
591-000-665.000	INTEREST INCOME		3,348	1,500	23			
591-000-667.000	RENTAL INCOME	9,100	9,751	9,100	9,330	9,100	9,100	9,100
591-000-678.005	REIMBURSEMENTS-INSURANCE AND WC		235		179			
591-000-678.006	REIMBURSEMENTS - MISCELLANEOUS	4,842	4,842	3,000	3,477	3,000	3,000	3,000
591-000-695.000	SALE OF MATERIALS				851			
591-000-699.405	TRANSFER FROM WELLHEAD FUND				18,000			
Totals for dept 000 -		673,669	673,950	747,326	680,533	763,420	763,420	763,420
TOTAL ESTIMATED REVENUES		673,669	673,950	747,326	680,533	763,420	763,420	763,420

GL NUMBER	DESCRIPTION	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>APPROPRIATIONS</b>								
Dept 201 - GENERAL ADMINISTRATION								
591-201-705.000	S & W BILLING & METER READING	53,409	48,889	54,570	38,646	55,919	55,919	55,919
591-201-711.000	S & W HEALTH PREMIUMS	60	15	60		50	50	50
591-201-715.000	S & W SOCIAL SECURITY	4,085	3,517	4,175	2,780	4,200	4,200	4,200
591-201-716.000	HEALTH INSURANCE	12,540	8,932	13,107	7,664	9,500	9,500	9,500
591-201-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,768	1,798	1,872	2,178	2,100	2,100	2,100
591-201-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,500	1,434	1,500	503	1,500	1,500	1,500
591-201-717.000	LIFE/LTD INSURANCE	710	762	851	677	992	992	992
591-201-718.000	PENSION	17,139	19,694	18,846	17,134	23,832	23,832	23,832
591-201-719.000	OTHER FRINGE	71	31	195	31	113	113	113
591-201-723.000	UNEMPLOYMENT	149	11	50	6	50	50	50
591-201-727.000	OFFICE SUPPLIES	200	59	200	148	250	250	250
591-201-730.000	POSTAGE	3,500	3,272	3,500	2,647	3,500	3,500	3,500
591-201-740.000	OPERATING SUPPLIES	1,100	1,319	1,100	655	1,100	1,100	1,100
591-201-802.000	AUDIT SERVICE	2,000	2,300	2,300	2,896	3,000	3,000	3,000
591-201-803.000	ENGINEERING SERVICE	4,000		13,000	1,000	1,000	1,000	1,000
591-201-803.001	ENG SERVICE-VULNERABILITY STUDY	9,000	9,000					
591-201-804.000	CONTRACTUAL SERVICE	6,200	6,220	6,500	5,466	6,500	6,500	6,500
591-201-806.000	DATA PROCESSING	500	536	600	344	600	600	600
591-201-851.000	TELEPHONE SERVICE	2,400	2,250	2,400	1,447	1,800	1,800	1,800
591-201-901.000	LEGAL NOTICES	250		200		200	200	200
591-201-912.000	PROPERTY INSURANCE	2,550	2,542	2,900	2,827	3,000	3,000	3,000
591-201-927.000	MISS DIG	500	596	600	645	700	700	700
591-201-934.000	M & R OFFICE EQUIPMENT	2,351	468					
591-201-944.000	ADMINISTRATIVE SERVICES	56,544	56,544	57,675	52,869	57,675	57,675	57,675
591-201-947.000	VEHICLE RENTAL	5,000	6,003	6,000	5,134	6,000	6,000	6,000
591-201-956.000	MISCELLANEOUS EXPENSES	1,500	1,339	1,500	1,420	1,500	1,500	1,500
591-201-992.000	PRINCIPAL PAYMENT					80,000	80,000	80,000
591-201-995.000	INTEREST PAYMENT	10,809	10,340	8,935	8,934	6,997	6,997	6,997
591-201-999.101	TRANSFER TO GENERAL FUND	32,009	32,009	32,009	32,009	32,009	32,009	32,009
591-201-999.405	TRANSFER TO WELLHEAD GRANT	9,000	8,500	500	18,500			
Totals for dept 201 - GENERAL ADMINISTRATION		240,844	228,380	235,145	206,560	304,087	304,087	304,087

GL NUMBER	DESCRIPTION	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 441 - COLLECTIONS								
591-441-702.000	S & W FULLTIME	69,881	61,419	78,506	55,843	81,407	81,407	81,407
591-441-703.000	S & W SUPERVISOR	27,253	24,382	29,918	22,951	32,180	32,180	32,180
591-441-706.000	S & W PARTTIME	500	191	500	189	500	500	500
591-441-707.000	S& W STANDBY PAY	6,500	6,503	7,000	5,684	7,800	7,800	7,800
591-441-710.000	S& W OVERTIME	5,300	4,816	7,416	3,794	8,100	8,100	8,100
591-441-715.000	S & W SOCIAL SECURITY	7,468	7,574	8,127	6,385	9,945	9,945	9,945
591-441-716.000	HEALTH INSURANCE	11,200	9,885	15,742	11,784	17,002	17,002	17,002
591-441-716.001	HEALTH INSURANCE-RETIREES	4,100	19,386	5,661	377			
591-441-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	4,000	3,149	2,727	2,727	2,551	2,551	2,551
591-441-717.000	LIFE/LTD INSURANCE	1,346	1,386	1,346	1,334	1,346	1,346	1,346
591-441-718.000	PENSION	9,622	18,104	11,834	9,048	13,135	13,135	13,135
591-441-719.000	OTHER FRINGE	250	250	250	250	250	250	250
591-441-720.000	WORKER'S COMPENSATION	2,500	1,282	1,300	1,212	1,300	1,300	1,300
591-441-723.000	UNEMPLOYMENT	80	7	50	8	60	60	60
591-441-734.000	SAFETY SUPPLIES	500	457	750	275	750	750	750
591-441-740.000	OPERATING SUPPLIES	3,000	75	3,000	639	3,000	3,000	3,000
591-441-743.000	CHEMICALS-TESTING	13,000	11,040	15,000	9,153	15,000	15,000	15,000
591-441-751.000	UNIFORM CLEANING	900	1,090	1,000	1,124	1,250	1,250	1,250
591-441-766.000	TOOLS	600	35	600	459	600	600	600
591-441-775.000	M & R SUPPLIES	15,000	4,905	7,000	6,925	15,000	15,000	15,000
591-441-803.000	ENGINEERING SERVICE	5,000	2,500	7,500	2,500			
591-441-803.009	ENG SERVICE-KENT STREET	1,000						
591-441-804.000	CONTRACTUAL SERVICE					50,000	50,000	50,000
591-441-852.000	RADIO MAINTENANCE	2,200	1,940	2,200	1,996	5,000	5,000	5,000
591-441-921.000	ELECTRICITY	35,065	31,953	36,000	33,882	36,000	36,000	36,000
591-441-922.000	GAS	608	724	700	712	800	800	800
591-441-930.000	M & R BUILDING	3,000	238	3,000	1,087	3,000	3,000	3,000
591-441-931.000	M & R EQUIPMENT	15,000	402	1,000	838	15,000	15,000	15,000
591-441-935.000	M & R METERS	50,000	4,200	50,000	32,177	60,000	60,000	60,000
591-441-936.000	M & R WELLS	45,000	2,489	45,000	39,893	45,000	45,000	45,000
591-441-940.000	M & R WATER TOWER	82,000	51,680	50,000	36,998	44,000	44,000	44,000
591-441-947.000	VEHICLE RENTAL	38,779	37,779	35,000	22,660	35,000	35,000	35,000
591-441-958.000	DUES & SUBSCRIPTIONS	800	793	1,000	83	1,500	1,500	1,500
591-441-960.000	EDUCATION & TRAINING	1,500	818	1,500	570	2,000	2,000	2,000
591-441-968.000	DEPRECIATION EXPENSE	187,000	198,893	187,000		191,000	191,000	191,000
591-441-977.000	CAPITAL OUTLAY-EQUIPMENT			62,000	40,274			
591-441-998.000	COVID 19 - EXTRAORDINARY ITEM		6,414					
Totals for dept 441 - COLLECTIONS		649,952	516,759	679,627	353,831	699,476	699,476	699,476
TOTAL APPROPRIATIONS		890,796	745,139	914,772	560,391	1,003,563	1,003,563	1,003,563
NET OF REVENUES/APPROPRIATIONS - FUND 591		(217,127)	(71,189)	(167,446)	120,142	(240,143)	(240,143)	(240,143)
BEGINNING FUND BALANCE		3,866,281	3,866,281	3,795,089	3,795,089	3,915,231	3,915,231	3,915,231
ENDING FUND BALANCE		3,649,154	3,795,092	3,627,643	3,915,231	3,675,088	3,675,088	3,675,088



**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 two laborers and a mechanic.

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 26<sup>th</sup> to April 1<sup>st</sup> 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	2019-20 AMENDED BUDGET	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 05/31/21	2021-22 REQUESTED BUDGET	2021-22 RECOMMENDED BUDGET	2021-22 APPROVED BUDGET
<b>Fund 661 - MOTOR POOL FUND</b>								
<b>ESTIMATED REVENUES</b>								
<b>Dept 000</b>								
661-000-665.000	INTEREST INCOME		142		(68)			
661-000-667.000	LEASE INCOME	237,874	246,371	265,856	136,152	278,558	278,558	278,558
661-000-667.101	RENTAL INCOME-GENERAL FUND	2,400	1,099	2,400				
661-000-667.210	RENTAL INCOME - AMBULANCE	1,700	1,562	1,700	92	400	400	400
661-000-667.582	RENTAL INCOME - ELECTRIC	400	127	400				
661-000-667.590	RENTAL INCOME - WASTEWATER	400	127	400				
661-000-667.591	RENTAL INCOME - WATER	400	127	400				
661-000-678.005	REIMBURSEMENTS-INSURANCE AND WC		1,141	1,000	725	900	900	900
661-000-678.006	REIMBURSEMENTS - MISCELLANEOUS	1,500	1,271	251,000	134	100	100	100
661-000-692.000	SALE OF EQUIPMENT				1,290	1,300	1,300	1,300
661-000-699.101	CONTRIBUTION FROM GENERAL FUND	29,664	29,664	20,000	15,000	32,000	32,000	32,000
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 -		365,892	373,185	569,708	179,877	339,810	339,810	339,810
<b>TOTAL ESTIMATED REVENUES</b>		<b>365,892</b>	<b>373,185</b>	<b>569,708</b>	<b>179,877</b>	<b>339,810</b>	<b>339,810</b>	<b>339,810</b>
<b>APPROPRIATIONS</b>								
<b>Dept 201 - GENERAL ADMINISTRATION</b>								
661-201-727.000	OFFICE SUPPLIES	210	204	50	194	230	230	230
661-201-730.000	POSTAGE	250	288	350	224	300	300	300
661-201-740.000	OPERATING SUPPLIES	210	203					
661-201-802.000	AUDIT SERVICE	1,374			39	50	50	50
661-201-851.000	TELEPHONE SERVICE	2,496	2,357	2,500	1,330	1,600	1,600	1,600
661-201-912.000	PROPERTY INSURANCE	1,200	1,147	1,351	1,350	1,400	1,400	1,400
661-201-914.000	VEHICLE INSURANCE	14,000	11,219	11,700	10,112	11,000	11,000	11,000
661-201-944.000	ADMINISTRATIVE SERVICES	34,956	34,956	35,655	32,684	35,655	35,655	35,655
661-201-995.000	INTEREST PAYMENT	5,838	4,666	4,404	4,403	2,931	2,931	2,931
FOOTNOTE AMOUNTS:						833	833	833
SNOW PLOW INTEREST								
FOOTNOTE AMOUNTS:						2,097	2,097	2,097
AMBULANCE INTEREST								
GL # FOOTNOTE TOTAL:						2,930	2,930	2,930
Totals for dept 201 - GENERAL ADMINISTRATION		60,534	55,040	56,010	50,336	53,166	53,166	53,166

GL NUMBER	DESCRIPTION	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 441 - COLLECTIONS								
661-441-702.000	S & W FULLTIME	36,784	37,347	46,401	9,021	26,725	26,725	26,725
661-441-703.000	S & W SUPERVISOR	7,787	8,721	8,920	5,624	9,194	9,194	9,194
661-441-706.000	S & W PARTTIME	1,000		500		500	500	500
661-441-709.000	S & W BUILDING MAINTENANCE	2,500	3,562	100	132	155	155	155
661-441-710.000	S& W OVERTIME	3,831	38	2,075		1,500	1,500	1,500
661-441-711.000	S & W HEALTH PREMIUMS	1,200	1,209	1,200	18	1,200	1,200	1,200
661-441-715.000	S & W SOCIAL SECURITY	4,650	4,258	4,155	1,050	2,851	2,851	2,851
661-441-716.000	HEALTH INSURANCE	1,000	395	3,921	2,576	4,768	4,768	4,768
661-441-716.001	HEALTH INSURANCE-RETIREES	4,820	(43,866)	6,605	440			
661-441-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	728	762	878	944	1,144	1,144	1,144
661-441-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	400		500				
661-441-717.000	LIFE/LTD INSURANCE	859	697	859	318	569	569	569
661-441-718.000	PENSION	21,935	24,028	22,915	14,669	23,856	23,856	23,856
661-441-719.000	OTHER FRINGE	290	281	282	31	280	280	280
661-441-720.000	WORKER'S COMPENSATION	1,500	688	900	901	1,000	1,000	1,000
661-441-723.000	UNEMPLOYMENT	50	5	30	4	35	35	35
661-441-734.000	SAFETY SUPPLIES	1,750	1,534	1,750	674	1,800	1,800	1,800
661-441-740.000	OPERATING SUPPLIES	500	355	500	411	500	500	500
661-441-745.000	MOTOR FUEL & OIL	26,000	18,166	23,671	13,786	22,000	22,000	22,000
661-441-751.000	UNIFORM CLEANING	1,500	1,938	1,500	1,672	2,000	2,000	2,000
661-441-766.000	TOOLS	1,200	375	1,200	1,067	1,200	1,200	1,200
661-441-775.000	M & R SUPPLIES	3,600	3,355	4,000	3,835	4,000	4,000	4,000
661-441-804.000	CONTRACTUAL SERVICE	175	447	300	263	400	400	400
661-441-806.000	DATA PROCESSING	1,380	741	790	509	800	800	800
661-441-852.000	RADIO MAINTENANCE	800	85	638	188	500	500	500
661-441-914.001	VEHICLE INSURANCE DEDUCTIBLE	1,000		1,000		1,000	1,000	1,000
661-441-921.000	ELECTRICITY	5,000	2,599	5,000	2,474	5,000	5,000	5,000
661-441-922.000	GAS	2,500	1,753	2,500	1,373	2,500	2,500	2,500
661-441-923.000	WATER	1,000	873	1,000	842	1,000	1,000	1,000
661-441-924.000	SEWER	1,000	840	1,000	722	824	824	824
661-441-930.000	M & R BUILDING	8,000	6,821	8,000	4,298	8,000	8,000	8,000
661-441-931.000	M & R EQUIPMENT	35,000	25,313	35,000	22,599	30,000	30,000	30,000
661-441-932.000	M & R GROUNDS	200	32	200		200	200	200
661-441-956.000	MISCELLANEOUS EXPENSES	250	224	300	388	300	300	300
661-441-960.000	EDUCATION & TRAINING	300	175	300		300	300	300
661-441-968.000	DEPRECIATION EXPENSE	110,000	133,901	148,000		140,000	140,000	140,000
661-441-977.000	CAPITAL OUTLAY-EQUIPMENT	65,002						
661-441-977.017	CAPITAL OUTLAY-STREET SWEEPER			224,400	224,400			
661-441-992.000	PRINCIPAL PAYMENT			43,008		86,043	86,043	86,043
661-441-995.000	INTEREST PAYMENT			4,469	4,469	4,500	4,500	4,500
SWEEPER INTEREST								
Totals for dept 441 - DISTRIBUTION		355,491	242,313	608,767	319,698	386,644	386,644	386,644
TOTAL APPROPRIATIONS								
TOTAL APPROPRIATIONS		416,025	297,353	664,777	370,034	439,810	439,810	439,810
NET OF REVENUES/APPROPRIATIONS - FUND 661		(50,133)	75,832	(95,069)	(190,157)	(100,000)	(100,000)	(100,000)
BEGINNING FUND BALANCE		213,879	213,879	289,713	289,713	99,556	99,556	99,556
ENDING FUND BALANCE		163,746	289,711	194,644	99,556	(444)	(444)	(444)



# **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	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Fund 248 - DDA FUND								
ESTIMATED REVENUES								
Dept 000								
248-000-402.000	REAL PROPERTY TAXES	245,071	245,072	245,000	248,145	245,000	245,000	245,000
248-000-577.000	CONTRIBUTION FROM STATE -GRANT	45,981	45,981	43,000	46,793	44,000	44,000	44,000
248-000-665.000	INTEREST INCOME	160	254	160	106	100	100	100
248-000-676.008	DONATIONS- TOAN PARK RENOVATIONS				74,940			
248-000-678.006	REIMBURSEMENTS-MISCELLANEOUS		321		2,947			
248-000-678.012	REIMBURSEMENTS-BEER FEST	36,343	36,363	2,000				
248-000-678.013	REIMBURSEMENTS - HOLIDAY FEST	2,000	4,062		67			
248-000-678.014	REIMBURSEMENTS- SESQUICENTENIAL	26,152	28,616					
248-000-678.015	REIMBURSEMENTS - PRIME ACCOUNT	1,500	650	650				
Totals for dept 000 -		357,207	361,319	290,810	372,998	289,100	289,100	289,100
TOTAL ESTIMATED REVENUES		357,207	361,319	290,810	372,998	289,100	289,100	289,100

GL NUMBER	DESCRIPTION	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/21	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>APPROPRIATIONS</b>								
Dept 275 - ADMINISTRATION								
248-275-702.000	S & W FULLTIME	4,500	1,423	4,500	224	4,500	4,500	4,500
248-275-703.000	S & W SUPERVISOR	60,817	59,263	62,185	50,271	64,600	64,600	64,600
248-275-715.000	S & W SOCIAL SECURITY	4,652	4,523	4,757	3,764	4,942	4,942	4,942
248-275-716.000	HEALTH INSURANCE		86	250	78	275	275	275
248-275-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION				49	100	100	100
248-275-717.000	LIFE/LTD INSURANCE	980	976	947	892	947	947	947
248-275-718.000	PENSION	4,750	4,694	4,815	3,923	4,936	4,936	4,936
248-275-719.000	OTHER FRINGE	250	250	350	250	250	250	250
248-275-720.000	WORKER'S COMPENSATION	200	239	100	3	100	100	100
248-275-723.000	UNEMPLOYMENT	147	6	50	6	50	50	50
248-275-730.000	POSTAGE	1,000	896	1,000	688	1,000	1,000	1,000
248-275-740.001	OPERATING SUPPLIES-MAIN ST BOARD	550	152	550	539	550	550	550
248-275-740.003	OPERATING SUPPLIES-DESIGN COMMITTEE	2,974	2,769	3,500	1,722	3,500	3,500	3,500
248-275-740.004	OPERATING SUPPLIES-ER COMMITTEE	2,500	360	2,500	1,444	2,000	2,000	2,000
248-275-740.005	OPERATING SUPPLIES-O&F COMMITTEE	3,300	1,590	3,000	808	2,000	2,000	2,000
248-275-740.006	OPERATING SUPPLIES-P&M COMMITTEE	5,500	2,089	5,300	3,867	4,500	4,500	4,500
248-275-740.008	OPERATING SUPPLIES - BEER FEST	19,576	20,003	8,000				
248-275-740.009	OPERATING SUPPLIES - HOLIDAY FEST	5,650	5,980	2,000	825	3,000	3,000	3,000
248-275-740.010	SESQUICENTENIAL	35,200	35,460					
248-275-740.011	OPERATING SUPPLIES - PRIME ACCOUNT	1,500	580	650	615	650	650	650
248-275-801.000	LEGAL SERVICE	800		800		500	500	500
248-275-802.000	AUDIT SERVICE	1,000		1,000	643	1,000	1,000	1,000
248-275-803.000	ENGINEERING SERVICE	3,000		5,000		500	500	500
248-275-804.000	CONTRACTUAL SERVICE	8,000	7,506	12,000	2,603	12,000	12,000	12,000
248-275-804.400	DOWNTOWN HOLIDAY DECOR CONTRACTS	6,500	6,156	8,500	8,965	8,500	8,500	8,500
248-275-806.000	DATA PROCESSING	500	335	500				
248-275-851.000	TELEPHONE SERVICE	1,300	1,394	1,300	971	1,300	1,300	1,300
248-275-886.000	FIREWORKS (DDA)	2,500		2,500		2,500	2,500	2,500
248-275-934.000	M & R OFFICE EQUIPMENT	1,200		400	1,392	400	400	400
248-275-938.000	M & R STREET LIGHTS	15,000	13,124	15,000	118	15,000	15,000	15,000
248-275-944.000	ADMINISTRATIVE SERVICES			3,600	3,300	3,600	3,600	3,600
248-275-947.000	VEHICLE RENTAL	700	584	900	447	900	900	900
248-275-956.000	MISCELLANEOUS EXPENSES	2,250	801	2,250	917	2,000	2,000	2,000
248-275-958.000	DUES & SUBSCRIPTIONS	850	777	600	664	1,000	1,000	1,000
248-275-960.000	EDUCATION & TRAINING	5,000	1,205	2,000	153	2,000	2,000	2,000
248-275-967.001	FACADE RESTORATION (DDA)	55,000	19,798	24,000	17,994			
248-275-982.000	CAPITAL OUTLAY-DDA	20,000	20,000	20,000	20,000			
248-275-982.001	CAPITAL OUTLAY - SPLASH PAD	300,000		546,000	31,536	100,000	100,000	100,000
Totals for dept 275 - ADMINISTRATION		577,646	213,019	750,804	159,671	249,100	249,100	249,100
TOTAL APPROPRIATIONS		577,646	213,019	750,804	159,671	249,100	249,100	249,100
NET OF REVENUES/APPROPRIATIONS - FUND 248		(220,439)	148,300	(459,994)	213,327	40,000	40,000	40,000
BEGINNING FUND BALANCE		344,106	344,106	492,406	492,406	705,733	705,733	705,733
ENDING FUND BALANCE		123,667	492,406	32,412	705,733	745,733	745,733	745,733



**WAGE/SALARY SCALE**

Est. 1869

<b>EMPLOYEE SALARY/WAGE INFORMATION BY POSITION</b>				
			<b>RANGE</b>	
			<b>BUDGETED 7/1/2021</b>	
	<b>NO. OF POSITIONS</b>	<b>PAYGRADE</b>	<b>LOW</b>	<b>HIGH</b>
<b>POSITION/TITLE</b>				
<b>ADMINISTRATION</b>				
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	\$ 87,651.00	\$ 118,654.00
FINANCE OFFICER/TREASURER	1	9	\$ 71,366.00	\$ 95,948.00
ASSESSOR Contractual	1		\$35,000	\$35,000
CITY CLERK	1	6	\$ 54,422.00	\$ 73,184.00
ACCOUNT CLERK II	2	4	\$ 44,574.00	\$ 57,179.00
ACCOUNT CLERK I	1	3	\$ 40,414.00	\$ 51,834.00

<b>EMPLOYEE SALARY/WAGE INFORMATION BY POSITION</b>			<b>RANGE</b>	
	<b>NO. OF POSITIONS</b>	<b>PAYGRADE</b>	<b>BUDGETED 7/1/2021</b>	
<b>POSITION/TITLE</b>				
<b><u>DEPARTMENT OF PUBLIC SAFETY</u></b>				
AMBULANCE DIRECTOR	1	6	\$ 54,422.00	\$ 73,184.00
PARAMEDIC	3	1	\$ 43,586.00	\$ 55,598.00
POLICE CHIEF	1	8	\$ 66,312.00	\$ 89,036.00
POLICE SERGEANT	0	6	\$ 53,394.00	\$ 69,014.00
POLICE OFFICER	5	5	\$ 49,068.00	\$ 63,461.00
<b><u>DEPARTMENT OF PUBLIC SERVICES</u></b>				
DIRECTOR OF ELECTRIC	1	9	\$ 71,366.00	\$ 95,948.00
SENIOR LINEMAN	1	6	\$ 61,963.00	\$ 79,144.00
PARKS, RECREATION, & CEMTERTY SUPERVISOR	1	8	\$ 66,312.00	\$ 89,036.00
CEMETERY LABORER	1	4	\$ 43,388.00	\$ 55,515.00
MECHANIC	1	4	\$ 43,388.00	\$ 55,515.00
DPW LABORER	2	4	\$ 43,388.00	\$ 55,515.00
WASTEWATER LABORER	2	4	\$ 46,987.00	\$ 60,112.00
WATER LABORER	1	5	\$ 47,881.00	\$ 61,277.00

<b>EMPLOYEE SALARY/WAGE INFORMATION BY POSITION</b>		
		RANGE
		<b>BUDGETED 7/1/2021</b>
	<b>NO. OF POSITIONS</b>	
<b>POSITION/TITLE</b>		
POLICE/PART TIME:		
CERTIFIED	0	\$21.31/hr.
AMBULANCE PAY:		
Paramedic- Part time	3	\$16.17/hr.
EMT DAY	13	\$10.25/hr.
EMT NIGHT		\$9.65/hr.
2nd out Run Pay		\$15/hr.
PARKS/CEMETERY/DPW PARTTIME		
RE-HIRE (\$1.00 more than new hire)	3	\$12.10/hr.
NEW HIRE	2	\$11.10/hr.
RECREATION PROGRAMMER	0	\$17.87/hr.
ELECTION WORKERS:		
CHAIRPERSON	2	\$13.00/hour
ASSISTANTS	10	\$11.00/hour
BOARD OF REVIEW	3	\$240/year