

CITY OF PORTLAND, MICHIGAN

BUDGET

FOR

FISCAL YEAR 2022-2023

Adopted by City Council on May 16, 2022



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City of Portland Budget FY 2022-2023

Council

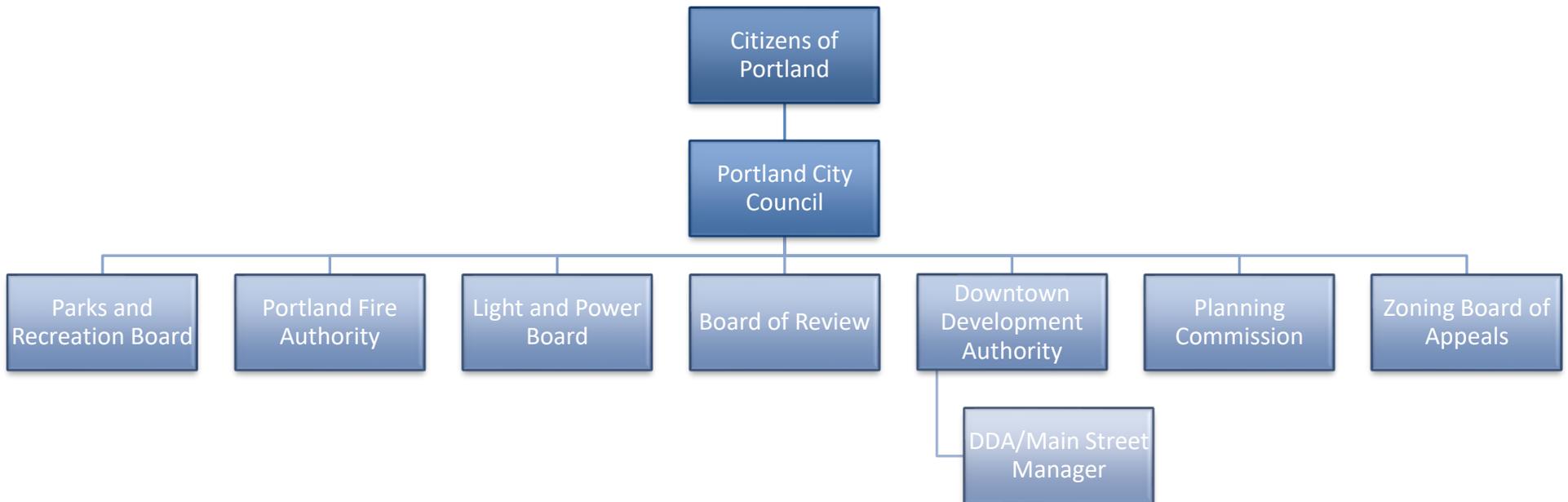
Mayor	James E. Barnes
Mayor Pro Tem	Joel VanSlambrouck
Councilmember	Patrick Fitzsimmons
Councilmember	Amanda Johnston
Councilmember	Erica Sheehan

Staff

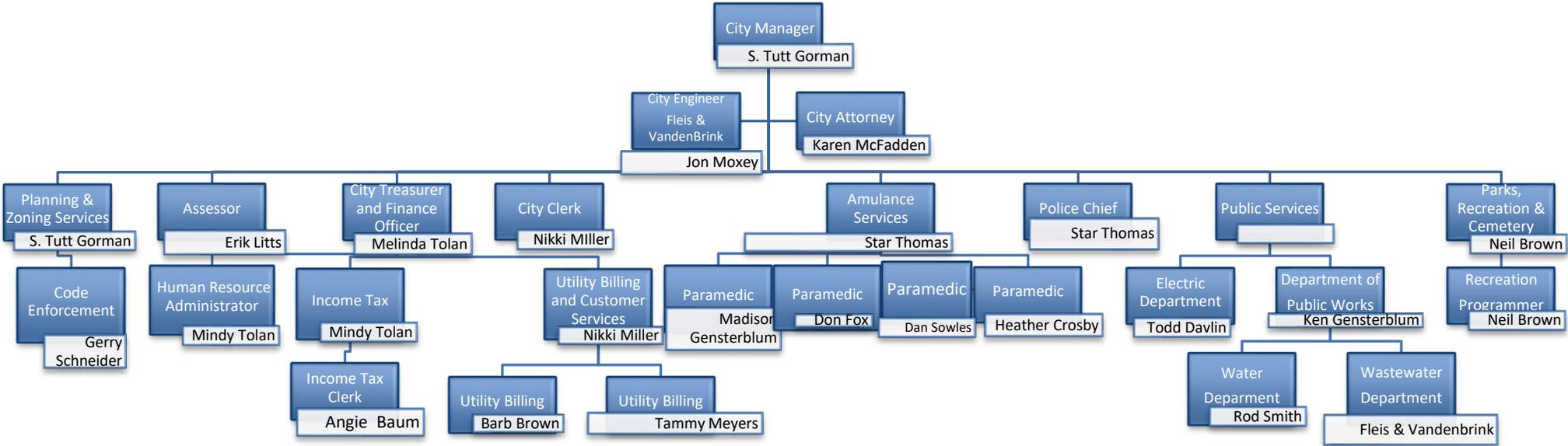
City Manager	S. Tutt Gorman
City Treasurer/Finance Officer	Melinda Tolan
City Attorney	Karen McFadden
Electric Superintendent	Todd Davlin
City Clerk	Monique I. Miller
Assessor	Erik Litts
Director of Ambulance Services	Star Thomas
Police Chief	Star Thomas
Director of Public Works	Ken Gensterblum
Director 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 2022-2023

January 14, 2022	Department Heads provide departmental goals.
February 1, 2022	City Council holds Goal Setting Session.
February 8, 2022	Department Heads receive budget worksheets.
March 1, 2022	Department Heads submit budget requests.
March 2 – 18, 2022	City Manager reviews budget requests and prepares draft budget.
March 21 – 25, 2022	City Manager meets with Department Heads as needed to review requests and adjust recommendations.
April 18, 2022	City Manager submits budget recommendation to City Council and the City Council schedules a Budget Workshop. City Council schedules Public Hearing.
May 2, 2022	Notice of Public Hearing on budget must be published by this date.
May 9, 2022	City Council holds a Budget Workshop.
May 16, 2022	City Council holds Public Hearing and considers adoption of budget.
July 1, 2022	FY 2022-2023 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 9, 2022 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 2022/2023 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, 2022 through June 30, 2023. The Public Hearing will be held on Monday, May 16, 2022 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 VanSlambrouck, supported by Council Member Sheehan, made a motion to adopt the following resolution:

RESOLUTION NO. 22-42

A RESOLUTION TO ADOPT THE CITY OF PORTLAND’S ANNUAL BUDGET FOR FISCAL YEAR 2022-2033 AND CAPITAL IMPROVEMENT PLAN

WHEREAS, in accordance with the provisions of the City Charter, the City Manager submitted a recommended budget for the City of Portland, Michigan for the fiscal year commencing July 1, 2022 and ending June 30, 2023, to the City Council on May 2, 2022; 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 16, 2022, 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, 2022 and ending June 30, 2023 are hereby appropriated by the Portland City Council as follows:

101 - GENERAL FUND	
Mayor and Council	\$ 25,285.00
Community Promotion	\$ 370,782.00
City Manager	\$ 211,189.00
Elections	\$ 10,550.00
General Administration	\$ 449,118.00
Assessor’s Department	\$ 53,562.00
City Hall	\$ 88,552.00
Economic Development	\$ 20,000.00
Police Department	\$ 808,075.00
Code Enforcement Zoning and Planning	\$ 46,091.00
Cemetery Department	\$ 207,173.00
Parks Department	\$ <u>211,703.00</u>

SUBTOTAL OF EXPENDITURES FOR GENERAL FUND \$ 2,502,080.00

105 - INCOME TAX FUND	\$ 1,117,034.00
202 - MAJOR STREET FUND	\$ 1,386,368.00
203 - LOCAL STREET FUND	\$ 373,483.00
208 - RECREATION FUND	\$ 108,646.00
210 - AMBULANCE FUND	\$ 862,466.00
248 - DOWNTOWN DEVELOPMENT AUTHORITY FUND	\$ 161,640.00
520 – REFUSE COLLECTION FUND	\$ 151,050.00
582 - ELECTRIC DEPARTMENT FUND	\$ 5,358,336.00
590 - WASTEWATER DISPOSAL FUND	\$ 11,438,304.00
591 - WATER DEPARTMENT FUND	\$ 973,420.00
661 – MOTOR POOL FUND	\$ <u>508,828.00</u>

GRAND TOTAL EXPENDITURES ALL FUNDS \$ 24,941,705.00

BE IT FURTHER RESOLVED, that the contributions "TO and FROM" for the fiscal year commencing July 1, 2022 and ending June 30, 2023 are hereby appropriated by the City Council as follows:

From General Fund		
To Motor Pool	\$	20,000.00
From Income Tax		
To Major Street Fund	\$	825,000.00
From Ambulance		
To Motor Pool	\$	26,552.00
From Electric Fund		
To General Fund	\$	178,000.00
From Wastewater Fund		
To General Fund	\$	50,895.00
From Water Fund		
To General Fund	\$	37,453.00
GRAND TOTAL TRANSFERS		
ALL FUNDS	\$	<u>1,137,900.00</u>

BE IT FURTHER RESOLVED, that the revenues for the fiscal year commencing July 1, 2022 and ending June 30, 2023 are estimated as follows:

101 - GENERAL FUND REVENUE		
Taxes		\$1,237,078.00
Licenses & Permits		\$ 92,600.00
Grants / Revenue Sharing		\$ 484,618.00
Charges for Services		\$ 338,026.00
Fines & Forfeits		\$ 30,200.00
Other		<u>\$ 319,558.00</u>
SUBTOTAL OF REVENUES FOR		
GENERAL FUND		\$ 2,502,080.00
105 - INCOME TAX FUND	\$	805,400.00
150 - PERPETUAL CARE	\$	4,500.00
202 - MAJOR STREET FUND	\$	1,273,478.00
203 - LOCAL STREET FUND	\$	288,239.00
208 - RECREATION FUND	\$	82,646.00
210 - AMBULANCE FUND	\$	804,680.00
248 - DOWNTOWN DEVELOPMENT		
AUTHORITY FUND	\$	324,535.00
520 - REFUSE COLLECTION FUND	\$	152,550.00
582 - ELECTRIC DEPARTMENT FUND	\$	4,766,525.00
590 - WASTEWATER DISPOSAL FUND	\$	11,444,436.00
591 - WATER DEPARTMENT FUND	\$	776,965.00
661- EQUIPMENT FUND	\$	<u>349,467.00</u>
GRAND TOTAL REVENUES		
ALL FUNDS		<u>\$23,575,501.00</u>

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

101 - GENERAL FUND	\$	0.00
105 - INCOME TAX FUND	\$	311,634.00
202- MAJOR STREETS	\$	112,890.00
203 -LOCAL STREET FUND	\$	85,244.00
208- RECREATION	\$	26,000.00
201- AMBULANCE	\$	57,786.00
248 -DDA FUND	\$	0.00
582 -ELECTRIC DEPARTMENT FUND	\$	591,811.00
590 -WASTEWATER FUND	\$	0.00
591 - WATER DEPARTMENT FUND	\$	196,455.00
661 – MOTOR POOL FUND	\$	<u>159,361.00</u>
TOTAL	\$	1,541,181.00

BE IT FURTHER RESOLVED, that 12.5434 mills be levied on the taxable assessed valuation as equalized for general operating requirements of the City of Portland and 0.9910 mills be levied on the taxable assessed valuation as equalized for local streets and the Mayor and Clerk are authorized to sign the 2022 Tax Rate Request (form L-4029) to request a total levy of 13.5344 mills.

BE IT FURTHER RESOLVED, the water and wastewater utility rates have been reviewed and determined that a 2.5% increase in water, and a 29% increase in wastewater rates is necessary to support the appropriations set forth above.

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

BE IT FURTHER RESOLVED, that the Portland City Council approves the 6-year Capital Improvement Plan in accordance to MCL 125.3865 of the Michigan Planning Enabling Act, attached hereto as Exhibit A.

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

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

Ayes:

Nays: None

Absent: None

Abstain: None

RESOLUTION DECLARED ADOPTED.

Dated: May 16, 2022

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 16, 2022 and that the meeting was conducted and public notice of the meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976.

Monique I. Miller, City Clerk



GENERAL FUND

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Fund 101 - GENERAL FUND								
ESTIMATED REVENUES								
Dept 000								
101-000-402.000	REAL PROPERTY TAXES	1,078,367	1,085,914	1,133,465	1,144,927	1,181,528	1,181,528	1,181,528
101-000-432.000	PILOT-GOLDEN BRIDGE MANOR	1,700	1,641	1,700		1,700	1,700	1,700
101-000-432.001	PILOT- WODA (OLD SCHOOL MANOR)	2,500	2,002	2,000	3,030	3,000	3,000	3,000
101-000-434.000	TRAILER FEES	400	380	300				
101-000-445.000	PENALTY & INTEREST	3,500	5,349	5,350	3,528	5,350	5,350	5,350
101-000-447.000	TAX COLLECTION FEES	45,000	45,515	45,450	45,915	45,500	45,500	45,500
101-000-451.000	SPECIAL ASSESSMENT FEES		6		6			
101-000-476.000	BUSINESS PERMITS	100	100	100	600	100	100	100
101-000-477.000	CABLE TV FEES	21,500	19,564	19,500	17,938	17,500	17,500	17,500
101-000-490.000	NON-BUSINESS PERMITS	75,000	67,065	75,000	27,214	75,000	75,000	75,000
101-000-528.000	OTHER FEDERAL GRANTS	125,734	125,734					
101-000-543.000	ACT 302 POLICE TRAINING GRANT	600	669	660	417	600	600	600
101-000-570.000	LIQUOR FEES	3,800	3,722	3,720	3,932	3,900	3,900	3,900
101-000-573.000	LOCAL COMM. STABILIZATION SHARE APPRC	3,000	3,082	3,000	21			
101-000-574.000	REVENUE SHARING-CONST SALES	335,174	358,027	351,597	342,772	370,456	370,456	370,456
101-000-574.001	REVENUE SHARING-STAT SALES	93,265	93,265	111,919	94,758	114,162	114,162	114,162
101-000-609.000	SEX OFFENDER REGISTRATION FEES	100	150	100				
101-000-620.000	PBT TESTING FEES	2,000	10	1,000				
101-000-623.000	TRANSCRIPT FEES	600	497	600	897	700	700	700
101-000-624.000	MISCELLANEOUS FEES	200	140	200	1			
101-000-628.000	ADMINISTRATIVE CHARGES	329,026	329,026	329,026	301,607	329,026	329,026	329,026
101-000-630.000	CEMETERY LOT SALES	15,000	15,880	12,200	7,365	9,000	9,000	9,000
101-000-633.000	CEMETERY CARE FEES	9,000	9,294	6,500	5,278	6,000	6,000	6,000
101-000-634.000	GRAVE OPENING FEES	11,600	12,454	15,500	10,425	12,500	12,500	12,500
101-000-656.000	DISTRICT COURT FINES	8,500	8,871	9,000	5,720	6,500	6,500	6,500
101-000-661.000	PARKING FINES	4,000	4,360	4,300	1,889	2,000	2,000	2,000
101-000-663.000	MISCELLANEOUS FINES	1,000	1,386	2,000	1,110	2,500	2,500	2,500
101-000-665.000	INTEREST INCOME				(12)			
101-000-665.002	INTEREST INCOME-PERPETUAL CARE	50	32		255			
101-000-667.000	RENTAL INCOME	7,000	7,985	6,000	7,425	9,000	9,000	9,000
101-000-676.001	DONATIONS-MISCELLANEOUS				100			
101-000-676.004	DONATION-RED MILL BUILDING		10,000	10,000	20,000	10,000	10,000	10,000
101-000-676.006	DONATION - PARKS		83					
101-000-677.000	MOWING/STUMP/SNOW REMOVAL				(157)			
101-000-678.000	MERS FOREITURE REVENUES		5,531	21,500	26,145			
101-000-678.004	REIMBURSEMETNS-PATROL				399			
101-000-678.005	REIMBURSEMENTS-INSURANCE AND WC	3,700	3,739	5,000	4,731	4,500	4,500	4,500
101-000-678.006	REIMBURSEMENTS- MISCELLANEOUS	35,000	28,407	69,500	74,372	38,710	23,210	38,710
101-000-678.007	REIMBURSEMENTS-PAMA	2,000	1,760	2,000	1,865	2,000	2,000	2,000

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
101-000-693.000	SALE OF EQUIPMENT		2,000					
101-000-698.000	LOAN PROCEEDS		18,750					
101-000-699.150	TRANSFER FROM PERP CARE	50	21	50	6			
101-000-699.582	TRANSFER FROM ELECTRIC (IN LIEU	50,037	50,037	160,000	160,000	178,000	178,000	178,000
101-000-699.590	TRANS FROM WASTEWATER (IN LIEU O	31,764	31,764	41,446	41,446	50,895	50,895	50,895
101-000-699.591	TRANSFER FROM WATER (IN LIEU OF	32,009	32,009	32,009	32,009	37,453	37,453	37,453
Totals for dept 000 -		2,332,276	2,386,221	2,481,692	2,387,934	2,517,580	2,502,080	2,517,580
TOTAL ESTIMATED REVENUES		2,332,276	2,386,221	2,481,692	2,387,934	2,517,580	2,502,080	2,517,580

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	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
APPROPRIATIONS								
Dept 100 - COUNCIL								
101-100-712.000	S & W ELECTED OFFICIALS	2,700	2,700	2,700	2,025	2,700	2,700	2,700
101-100-715.000	S & W SOCIAL SECURITY	285	254	285	203	285	285	285
101-100-719.000	OTHER FRINGE	625	625	625	625	750	750	750
101-100-720.000	WORKER'S COMPENSATION	50	28	50	29	50	50	50
101-100-864.000	CONFERENCE & WORKSHOP	1,500		1,000		1,000	1,000	1,000
101-100-956.000	MISCELLANEOUS EXPENSES	350	412	500	209	500	500	500
101-100-995.208	TRANSFER TO RECREATION	32,000	24,000	32,000	12,000			
101-100-995.210	TRANSFER TO AMBULANCE	22,398	22,398					
101-100-995.661	TRANSFER TO MOTOR POOL	20,000	20,000	32,000	32,000	20,000	20,000	20,000
Totals for dept 100 - COUNCIL		79,908	70,417	69,160	47,091	25,285	25,285	25,285

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 ensure 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	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 172 - CITY MANAGER								
101-172-703.000	S & W SUPERVISOR	124,085	125,866	128,298	105,170	137,422	137,422	137,422
101-172-715.000	S & W SOCIAL SECURITY	9,663	9,244	9,815	7,695	10,614	10,614	10,614
101-172-716.000	HEALTH INSURANCE	6,246	5,102	6,636	5,599	18,842	18,842	18,842
101-172-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,040	1,040	1,040	1,473	2,080	2,080	2,080
101-172-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,650	1,640	1,650		3,360	3,360	3,360
101-172-717.000	LIFE/LTD INSURANCE	947	947	947	924	1,000	1,000	1,000
101-172-718.000	PENSION	28,030	27,391	29,720	26,771	31,600	31,600	31,600
101-172-719.000	OTHER FRINGE	282	281	290	281	335	335	335
101-172-720.000	WORKER'S COMPENSATION	202	201	250	231	250	250	250
101-172-723.000	UNEMPLOYMENT	10	6	35	34	36	36	36
101-172-727.000	OFFICE SUPPLIES	50		50		50	50	50
101-172-740.000	OPERATING SUPPLIES				60	100	100	100
101-172-851.000	TELEPHONE SERVICE	600	528	600	475	650	650	650
101-172-864.000	CONFERENCE & WORKSHOP	1,500	100	1,500	899	1,600	1,600	1,600
101-172-869.000	MILEAGE	175	17	175	296	250	250	250
101-172-934.000	M & R OFFICE EQUIPMENT	350	339	500		2,000	2,000	2,000
101-172-958.000	DUES & SUBSCRIPTIONS	1,000	858	1,000	778	1,000	1,000	1,000
Totals for dept 172 - CITY MANAGER		175,830	173,560	182,506	150,686	211,189	211,189	211,189

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	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 201 - GENERAL ADMINISTRATION								
101-201-703.000	S & W SUPERVISOR	90,514	88,522	97,300	79,827	100,188	100,188	100,188
101-201-704.000	S & W RECORDKEEPING	47,528	45,179	50,184	41,168	50,150	50,150	50,150
101-201-710.000	S& W OVERTIME		20					
101-201-715.000	S & W SOCIAL SECURITY	10,741	9,556	12,000	8,422	11,700	11,700	11,700
101-201-716.000	HEALTH INSURANCE	30,050	21,734	25,500	19,741	23,220	23,220	23,220
101-201-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	3,744	3,432	3,484	3,965	3,500	3,500	3,500
101-201-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	4,000	4,189	4,200	3,966	4,500	4,500	4,500
101-201-717.000	LIFE/LTD INSURANCE	1,705	1,535	1,705	1,420	2,000	2,000	2,000
101-201-718.000	PENSION	29,508	27,995	31,900	28,570	36,300	36,300	36,300
101-201-719.000	OTHER FRINGE	547	377	400	377	800	800	800
101-201-720.000	WORKER'S COMPENSATION	900	432	900	488	900	900	900
101-201-723.000	UNEMPLOYMENT	50	10	58	56	60	60	60
101-201-727.000	OFFICE SUPPLIES	3,000	2,035	2,400	2,126	2,400	2,400	2,400
101-201-730.000	POSTAGE	6,700	5,859	6,700	4,834	6,500	6,500	6,500
101-201-734.000	SAFETY SUPPLIES	1,100	1,272	700	238	800	800	800
101-201-740.000	OPERATING SUPPLIES	3,500	3,485	3,500	1,729	3,500	3,500	3,500
101-201-801.000	LEGAL SERVICE	13,500	12,604	16,000	15,480	19,000	19,000	19,000
101-201-802.000	AUDIT SERVICE	4,400	2,957	4,600	3,700	4,600	4,600	4,600
101-201-803.000	ENGINEERING SERVICE	10,000	5,213	8,000	7,754	8,500	8,500	8,500
101-201-804.000	CONTRACTUAL SERVICE	9,900	4,313	7,000	7,892	9,000	9,000	9,000
101-201-804.200	CONTRACTUAL SERVICES NON BUSINESS PER	75,000	68,555	75,000	20,924	75,000	75,000	75,000
101-201-806.000	DATA PROCESSING	5,200	3,842	5,550	6,441	7,000	7,000	7,000
101-201-810.000	EQUIPMENT MAINTENANCE CONTRACT	11,000	9,330	12,500	9,176	12,500	12,500	12,500
101-201-851.000	TELEPHONE SERVICE	7,600	8,019	7,500	7,007	7,800	7,800	7,800
101-201-864.000	CONFERENCE & WORKSHOP	1,800	200	1,500	1,036	1,500	1,500	1,500
101-201-901.000	LEGAL NOTICES	2,000	1,893	2,000	1,705	1,800	1,800	1,800
101-201-912.000	PROPERTY INSURANCE	3,571	3,571	3,600	3,804	4,000	4,000	4,000
101-201-913.000	LIABILITY INSURANCE	39,700	39,680	43,000	41,419	43,000	43,000	43,000
101-201-934.000	M & R OFFICE EQUIPMENT	1,850	3,637	2,000	1,236	4,000	4,000	4,000
101-201-956.000	MISCELLANEOUS EXPENSES	900	3,928	600	668	700	700	700
101-201-958.000	DUES & SUBSCRIPTIONS	6,071	3,998	4,500	4,067	4,200	4,200	4,200
101-201-975.000	CAPITAL OUTLAY BUILDING	30,000	20,928	20,930	15,037			
101-201-980.000	CAPITAL OUTLAY-OFFICE EQUIPMEN		20,750					
101-201-983.000	OFFICE EQUIPMENT LEASE	6,000	1,583	20,500	20,448			
Totals for dept 201 - GENERAL ADMINISTRATION		462,079	430,633	475,711	364,721	449,118	449,118	449,118

ASSESSING DEPARTMENT

GENERAL FUND – 257

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 1,531 real parcels of property and 216 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	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 257 - ASSESSING								
101-257-703.000	S & W SUPERVISOR	27,000	21,783					
101-257-712.000	S & W ELECTED OFFICIALS	720	630	720	720	720	720	720
101-257-715.000	S & W SOCIAL SECURITY	1,940	1,666					
101-257-718.000	PENSION	12,792	12,540	12,800	12,672	14,592	14,592	14,592
101-257-719.000	OTHER FRINGE	125						
101-257-720.000	WORKER'S COMPENSATION	155	111		73	100	100	100
101-257-723.000	UNEMPLOYMENT	10	4					
101-257-727.000	OFFICE SUPPLIES	50	94	220	169	300	200	300
101-257-730.000	POSTAGE	500	400	500	997	900	900	900
101-257-740.000	OPERATING SUPPLIES	100	151	100	66			
101-257-801.000	LEGAL SERVICE	2,500		1,000		500	150	500
101-257-804.000	CONTRACTUAL SERVICE	9,000	8,985	35,500	22,423	34,000	34,000	34,000
101-257-806.000	DATA PROCESSING	550	344	620	636	800	700	800
101-257-810.000	EQUIPMENT MAINTENANCE CONTRACT	650	1,288	500	1,233	500	1,400	500
101-257-851.000	TELEPHONE SERVICE	530	528	500	475	650	600	650
101-257-864.000	CONFERENCE & WORKSHOP	300			55			
101-257-869.000	MILEAGE	325	98					
101-257-901.000	LEGAL NOTICES				82			
101-257-934.000	M & R OFFICE EQUIPMENT					500	200	500
101-257-956.000	MISCELLANEOUS EXPENSES				177			
101-257-958.000	DUES & SUBSCRIPTIONS	350	90					
101-257-960.000	EDUCATION & TRAINING	1,500	175					
Totals for dept 257 - ASSESSING		59,097	48,887	52,460	39,778	53,562	53,562	53,562

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	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 265 - CITY HALL								
101-265-702.000	S & W FULLTIME	1,700	1,656	1,500	1,187	1,700	1,700	1,700
101-265-706.000	S & W PARTTIME	750	768	800	376	800	800	800
101-265-710.000	S& W OVERTIME	75						
101-265-715.000	S & W SOCIAL SECURITY	175	182	90	117	190	190	190
101-265-716.000	HEALTH INSURANCE	115	113	100	83	120	120	120
101-265-717.000	LIFE/LTD INSURANCE	30	28	25	15	30	30	30
101-265-718.000	PENSION	300	315	300	153	300	300	300
101-265-723.000	UNEMPLOYMENT	5	1	5	1	1	1	1
101-265-734.000	SAFETY SUPPLIES		8	400	70	2,525	2,525	2,525
101-265-740.000	OPERATING SUPPLIES	1,100	856	1,200	563	1,200	1,200	1,200
101-265-804.000	CONTRACTUAL SERVICE	12,500	11,419	8,100	5,085	12,000	12,000	12,000
101-265-810.000	EQUIPMENT MAINTENANCE CONTRACT	11,500	10,700	11,500	8,201	11,000	11,000	11,000
101-265-921.000	ELECTRICITY	19,000	15,503	18,000	17,258	19,000	19,000	19,000
101-265-922.000	GAS	7,000	7,220	5,800	8,100	7,200	8,700	7,200
101-265-923.000	WATER	6,000	5,334	12,000	5,877	9,200	7,700	9,200
101-265-924.000	SEWER	1,800	1,393	1,600	1,088	1,600	1,600	1,600
101-265-930.000 **	M & R BUILDING	15,000	11,058	15,000	11,366	10,000	10,000	10,000
101-265-931.000 **	M & R EQUIPMENT	3,549	3,549	200	189	8,500	8,500	8,500
101-265-934.000 **	M & R OFFICE EQUIPMENT					2,686	2,686	2,686
101-265-947.000	VEHICLE RENTAL	500	500	500	92	500	500	500
Totals for dept 265 - CITY HALL		81,099	70,603	77,120	59,821	88,552	88,552	88,552
* NOTES TO BUDGET: DEPARTMENT 265 CITY HALL								
930.000	M & R BUILDING							
	FOOTNOTE AMOUNTS:					9,900	9,900	
	ROOF							
	FOOTNOTE AMOUNTS:					10,500	10,500	
	PAINTING CITY HALL							
	ACCOUNT '930.000' TOTAL					20,400	20,400	
931.000	M & R EQUIPMENT							
	FOOTNOTE AMOUNTS:					7,500	7,500	
	REPLACE DROP BOX -							
	FOOTNOTE AMOUNTS:					1,000	1,000	
	TWO NEW TVS							
	ACCOUNT '931.000' TOTAL					8,500	8,500	
934.000	M & R OFFICE EQUIPMENT							
	FOOTNOTE AMOUNTS:					2,686	2,686	
	PRINTER OR UPFRONT							
	DEPT '265' TOTAL					31,586	31,586	

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 262 - ELECTIONS								
101-262-706.000	S & W PARTTIME	4,500	3,644	2,000	1,023	4,500	4,500	4,500
101-262-730.000	POSTAGE	360	144	400	126	750	750	750
101-262-740.000	OPERATING SUPPLIES	1,250	1,219	1,000	951	2,000	2,000	2,000
101-262-804.000	CONTRACTUAL SERVICE			600		600	600	600
101-262-806.000	DATA PROCESSING	500	41	600	600	600	600	600
101-262-810.000	EQUIPMENT MAINTENANCE CONTRACT			850		1,230	1,230	1,230
101-262-901.000	LEGAL NOTICES			600	534	120	120	120
101-262-956.000	MISCELLANEOUS EXPENSES	910	906	500	421	750	750	750
Totals for dept 262 - ELECTIONS		7,520	5,954	6,550	3,655	10,550	10,550	10,550

POLICE DEPARTMENT

GENERAL FUND – 301

Mission:

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

Department Function:

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

Police Patrol

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

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

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

Community Policing

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

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 301 - POLICE								
101-301-702.000	S & W FULLTIME	335,000	285,917	401,115	255,254	409,000	409,000	409,000
101-301-703.000	S & W SUPERVISOR	84,798	86,805	68,540	49,732	67,500	67,500	67,500
101-301-706.000	S & W PARTTIME	17,625	12,498	3,000	3,940	6,000	6,000	6,000
101-301-710.000	S& W OVERTIME	15,000	15,092	25,000	27,006	33,500	33,500	33,500
101-301-711.000	S & W HEALTH PREMIUMS	1,200	1,205	1,200	1,029	1,200	1,200	1,200
101-301-715.000	S & W SOCIAL SECURITY	35,000	29,987	38,604	24,562	36,200	36,200	36,200
101-301-716.000	HEALTH INSURANCE	35,000	28,657	40,000	28,417	51,000	51,000	51,000
101-301-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	7,280	9,036	10,400	13,582	15,000	15,000	15,000
101-301-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,900				1,500	1,500	1,500
101-301-716.004	RETIREE HEALTH CARE SAVINGS PLAN	2,000						
101-301-717.000	LIFE/LTD INSURANCE	5,682	5,266	5,682	4,669	6,800	6,800	6,800
101-301-718.000	PENSION	78,401	74,980	82,626	74,325	82,000	82,000	82,000
101-301-719.000	OTHER FRINGE	1,800	1,876	2,130	1,751	2,100	2,100	2,100
101-301-719.001	HAZARD PAY	7,000	7,000					
101-301-720.000	WORKER'S COMPENSATION	5,000	4,296	6,500	5,109	6,500	6,500	6,500
101-301-723.000	UNEMPLOYMENT	150	39	150	208	150	150	150
101-301-727.000	OFFICE SUPPLIES	1,000	1,078	800	604	800	800	800
101-301-730.000	POSTAGE	700	607	610	662	800	800	800
101-301-740.000	OPERATING SUPPLIES	7,500	8,395	10,950	9,994	10,950	10,950	10,950
101-301-745.000	MOTOR FUEL & OIL	9,500	6,724	10,000	8,853	11,000	11,000	11,000
101-301-751.000	UNIFORM CLEANING	450	144	450				
101-301-801.000	LEGAL SERVICE	4,500	3,323	4,000	123	2,000	2,000	2,000
101-301-804.000	CONTRACTUAL SERVICE	8,500	8,988	8,500	7,758	12,500	12,500	12,500
101-301-806.000	DATA PROCESSING	6,700	3,165	7,800	7,761	5,000	5,000	5,000
101-301-810.000	EQUIPMENT MAINTENANCE CONTRACT	100	75	100	69	100	100	100
101-301-851.000	TELEPHONE SERVICE	2,600	2,908	2,500	2,655	3,100	3,100	3,100
101-301-852.000	RADIO MAINTENANCE	800	474	600	100	600	600	600
101-301-864.000	CONFERENCE & WORKSHOP	550		550		550	550	550
101-301-869.000	MILEAGE	500		500	78	500	500	500
101-301-912.000	PROPERTY INSURANCE	2,850	2,842	3,150	3,135	3,200	3,200	3,200
101-301-913.000	LIABILITY INSURANCE	9,000	8,782	8,000	7,094	8,000	8,000	8,000
101-301-921.000	ELECTRICITY	4,600	3,035	4,600	2,884	3,500	3,500	3,500
101-301-923.000	WATER	225	209	225	149	225	225	225
101-301-924.000	SEWER	325	344	367	242	350	350	350
101-301-930.000	M & R BUILDING	4,000	737	9,000	1,194	5,500	5,500	5,500
101-301-931.000 * *	M & R EQUIPMENT	7,200	10,098	2,000	1,130	6,500	6,500	6,500
101-301-932.000	M & R GROUNDS					500	500	500
101-301-933.000	M & R VEHICLES	4,000	5,590	5,000	4,050	5,000	5,000	5,000
101-301-934.000	M & R OFFICE EQUIPMENT	4,500	1,730	6,000	3,444	2,500	2,500	2,500
101-301-947.000	VEHICLE RENTAL	6,000	6,000					
101-301-956.000	MISCELLANEOUS EXPENSES	1,000	846	1,000	1,371	1,000	1,000	1,000
101-301-958.000	DUES & SUBSCRIPTIONS	150	115	150	115	150	150	150
101-301-960.000	EDUCATION & TRAINING	3,700	2,073	3,000	2,908	4,500	4,500	4,500
101-301-960.001	ACT 302 POLICE TRAINING	1,200	1,139	750	750	800	800	800
101-301-977.000	CAPITAL OUTLAY-EQUIPMENT	42,000		63,000	34,624			
Totals for dept 301 - POLICE		766,986	642,075	838,549	591,331	808,075	808,075	808,075

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	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 371 - CODE ENFORCEMENT								
101-371-702.000	S & W FULLTIME	11,916	1,340	4,000	143	11,000	11,000	11,000
101-371-703.000	S & W SUPERVISOR	3,030	3,261	1,500	1,406			
101-371-706.000	S & W PARTTIME	3,736	1,458					
101-371-710.000	S& W OVERTIME	250		250				
101-371-715.000	S & W SOCIAL SECURITY	1,480	460	1,820	115	1,200	1,200	1,200
101-371-716.000	HEALTH INSURANCE	1,475	72	140				
101-371-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	208	23	60				
101-371-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	500						
101-371-717.000	LIFE/LTD INSURANCE	189	19	40	55			
101-371-718.000	PENSION	7,700	6,401	6,915	6,336	7,296	7,296	7,296
101-371-719.000	OTHER FRINGE	50	31	125	31	150	150	150
101-371-720.000	WORKER'S COMPENSATION	90	65	90	32	75	75	75
101-371-723.000	UNEMPLOYMENT	12	1	31	1	20	20	20
101-371-727.000	OFFICE SUPPLIES	100		100				
101-371-730.000	POSTAGE	600	544	600	476	600	600	600
101-371-801.000	LEGAL SERVICE	1,500	765	1,000	1,756	1,500	1,500	1,500
101-371-803.000	ENGINEERING SERVICE	710			294	500	500	500
101-371-804.000 * *	CONTRACTUAL SERVICE	3,000	492	500		8,500	8,500	8,500
101-371-804.002	CONTRACTED SERVICE-ZONING ADMIN	10,000	9,954	36,000	22,777	12,000	12,000	12,000
101-371-806.000	DATA PROCESSING			530	528	900	900	900
101-371-810.000	EQUIPMENT MAINTENANCE CONTRACT	216	75	250	69	250	250	250
101-371-851.000	TELEPHONE SERVICE	125	8	100		500	500	500
101-371-934.000	M & R OFFICE EQUIPMENT			900		1,100	1,100	1,100
101-371-947.000	VEHICLE RENTAL	300		300		300	300	300
101-371-958.000	DUES & SUBSCRIPTIONS	150	145	150	145	200	200	200
Totals for dept 371 - CODE ENFORCEMENT		47,337	25,114	55,401	34,164	46,091	46,091	46,091
* NOTES TO BUDGET: DEPARTMENT 371 CODE ENFORCEMENT								
804.000	CONTRACTUAL SERVICE							
	FOOTNOTE AMOUNTS:					8,000	8,000	
	CODIFICATION OF ORDINANCES							
	DEPT '371' TOTAL					8,000	8,000	

CEMETERY DEPARTMENT

GENERAL FUND – 567

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	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 567 - CEMETERY								
101-567-702.000	S & W FULLTIME	41,849	38,091	44,315	33,479	47,500	47,500	47,500
101-567-703.000	S & W SUPERVISOR	38,926	38,873	43,072	35,459	44,773	44,773	44,773
101-567-706.000	S & W PARTTIME	15,500	16,372	16,500	9,287	19,000	19,000	19,000
101-567-710.000	S& W OVERTIME	1,500	1,007	1,500	1,454	2,400	2,400	2,400
101-567-711.000	S & W HEALTH PREMIUMS	1,200	1,205	1,200	1,029	1,200	1,200	1,200
101-567-715.000	S & W SOCIAL SECURITY	6,239	7,280	8,154	6,141	8,800	8,800	8,800
101-567-716.000	HEALTH INSURANCE	2,326	1,922	2,500	2,046	2,500	2,500	2,500
101-567-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	488	498	800	636	650	650	650
101-567-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	500		500		500	500	500
101-567-717.000	LIFE/LTD INSURANCE	1,026	1,024	1,250	1,019	1,500	1,500	1,500
101-567-718.000	PENSION	17,770	17,952	24,000	18,628	24,000	24,000	24,000
101-567-719.000	OTHER FRINGE	363	281	290	281	500	500	500
101-567-720.000	WORKER'S COMPENSATION	1,000	833	1,000	786	1,000	1,000	1,000
101-567-723.000	UNEMPLOYMENT	90	14	90	39	60	60	60
101-567-727.000	OFFICE SUPPLIES	100	74	120	119	150	150	150
101-567-730.000	POSTAGE	150	144	150	126	150	150	150
101-567-734.000	SAFETY SUPPLIES	650	747	500	348	500	500	500
101-567-740.000	OPERATING SUPPLIES	3,000	3,083	4,000	2,236	4,000	4,000	4,000
101-567-745.000	MOTOR FUEL & OIL	2,400	1,664	2,400	1,802	4,000	4,000	4,000
101-567-751.000	UNIFORM CLEANING	650	668	700	645	1,000	1,000	1,000
101-567-766.000	TOOLS	250	250	250	122	250	250	250
101-567-775.000	M & R SUPPLIES	1,138	1,200	1,000		800	800	800
101-567-802.000	AUDIT SERVICE	50		50		50	50	50
101-567-806.000	DATA PROCESSING	600	593	1,050	1,013	1,100	1,100	1,100
101-567-851.000	TELEPHONE SERVICE	250	234	250	202	250	250	250
101-567-912.000	PROPERTY INSURANCE	300	254	300	276	300	300	300
101-567-921.000	ELECTRICITY	900	838	900	790	1,000	1,000	1,000
101-567-922.000	GAS	1,400	1,271	2,300	2,080	2,100	2,100	2,100
101-567-923.000	WATER	1,400	1,208	1,500	1,120	1,500	1,500	1,500
101-567-924.000	SEWER	330	301	330	298	350	350	350
101-567-930.000	M & R BUILDING	3,500	3,117	2,500	1,145	2,500	2,500	2,500
101-567-931.000	M & R EQUIPMENT	5,500	1,341	9,700	5,303	10,000	10,000	10,000
101-567-932.000	M & R GROUNDS	2,000	2,018	2,000	1,050	2,000	2,000	2,000
101-567-934.000	M & R OFFICE EQUIPMENT	750	339	500		500	500	500
101-567-947.000	VEHICLE RENTAL	10,000	10,000	10,000	6,495	10,000	10,000	10,000
101-567-956.000	MISCELLANEOUS EXPENSES	250	100	250		250	250	250
101-567-958.000	DUES & SUBSCRIPTIONS	40		40	40	40	40	40
101-567-974.000 * *	LAND IMPROVEMENTS					10,000	10,000	10,000
Totals for dept 567 - CEMETERY		164,385	154,796	185,961	135,494	207,173	207,173	207,173
* NOTES TO BUDGET: DEPARTMENT 567 CEMETERY								
974.000	LAND IMPROVEMENTS							
	FOOTNOTE AMOUNTS:					10,000	10,000	
	OPENING NEW SECTION OF CEMETERY							
	DEPT '567' TOTAL					10,000	10,000	

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 707 - COMMUNITY PROMOTIONS								
101-707-702.000	S & W FULLTIME	100		100		100	100	100
101-707-710.000	S& W OVERTIME	1,300	1,113	1,500	1,366	250	250	250
101-707-715.000	S & W SOCIAL SECURITY	110	80	50	98	50	50	50
101-707-716.000	HEALTH INSURANCE	150	141	50	174	50	50	50
101-707-717.001	LIFE INSURANCE-RETIREES	319	344	330	332	350	350	350
101-707-718.000	PENSION	100	40	50	57			
101-707-804.001	CONTRACT SERVICE-TORNADO SIREN	1,700	1,700	1,800	1,765	1,900	1,900	1,900
101-707-804.210	CONTRACTUAL SERVICE-AMBULANCE	50,479	50,478	50,479	50,478	75,920	75,920	75,920
101-707-804.336	CONTRACTUAL SERVICE-FIRE AUTHORITY	121,019	122,779	124,000	122,423	127,000	127,000	127,000
101-707-806.000 * *	DATA PROCESSING-CITY WEBSITE	2,140	2,110	2,220	2,215	8,000	8,000	8,000
101-707-855.000	CABLE COMMISSION		6					
101-707-881.000	COMMUNITY PROMOTIONS	3,500	2,491	5,000	2,032	1,200	1,200	1,200
101-707-884.000	CLEANUP WEEK	15,400	15,412	15,500	25	15,500		15,500
101-707-912.000	PROPERTY INSURANCE	110	119	120	140	150	150	150
101-707-920.000	STREET LIGHTING	55,200	48,870	49,000	42,192	42,000	42,000	42,000
101-707-921.000	ELECTRICITY	1,600	1,526	1,800	1,792	2,300	2,300	2,300
101-707-923.000	WATER			2,500		3,500	3,500	3,500
101-707-924.000	SEWER			2,500		4,012	4,012	4,012
101-707-938.000	M & R STREET LIGHTS	6,000	2,369	1,000				
101-707-956.000	MISCELLANEOUS EXPENSES	1,500	1,645	1,500	1,405	1,500	1,500	1,500
101-707-966.001	ANNEXATION AGREEMENT-PROPERTY TAX	20,000	19,982	23,350	23,349	24,500	24,500	24,500
101-707-966.002	ANNEXATION AGREEMENT-REVENUE SHARI	33,600	32,299	36,800	30,923	38,000	38,000	38,000
101-707-969.001	CONTRIBUTIONS TO PAMA	18,000	15,286	29,400	14,237	30,000	30,000	30,000
101-707-975.002	CAP OUTLAY-OLD MILL BUILDING	17,500	18,862	12,000	7,139	10,000	10,000	10,000
101-707-977.000	CAPITAL OUTLAY-EQUIPMENT	15,400	15,338					
Totals for dept 707 - COMMUNITY PROMOTIONS		365,227	352,990	361,049	302,142	386,282	370,782	386,282
* NOTES TO BUDGET: DEPARTMENT 707 COMMUNITY PROMOTIONS								
806.000	DATA PROCESSING-CITY WEBSITE							
FOOTNOTE AMOUNTS:						5,500	5,500	
WEBSITE UPDATE								
DEPT '707' TOTAL						5,500	5,500	

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 728 - ECONOMIC DEVELOPMENT								
101-728-801.000	LEGAL SERVICE			4,000	3,500			
101-728-956.000	MISCELLANEOUS EXPENSES	30,000	13,325	25,000	15,003	20,000	20,000	20,000
101-728-969.003	CONTRIBUTIONS TO RED TEAM	1,500	1,500					
Totals for dept 728 - ECONOMIC DEVELOPMENT		31,500	14,825	29,000	18,503	20,000	20,000	20,000

PARKS DEPARTMENT

GENERAL FUND – 751

History

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

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

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

Functions

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

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

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

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 751 - PARKS								
101-751-702.000	S & W FULLTIME	6,500	5,674	7,000	7,850	6,500	6,500	6,500
101-751-703.000	S & W SUPERVISOR	38,926	38,875	43,072	35,462	44,773	44,773	44,773
101-751-706.000	S & W PARTTIME	31,900	22,213	31,900	19,711	36,000	36,000	36,000
101-751-706.002	PART TIME LEIK GROVE	1,200	486	1,200	370	1,200	1,200	1,200
101-751-710.000	S & W OVERTIME	300	31	300		300	300	300
101-751-711.000	S & W HEALTH PREMIUMS			1,200		1,200	1,200	1,200
101-751-715.000	S & W SOCIAL SECURITY	4,800	5,093	6,252	4,700	6,900	6,900	6,900
101-751-716.000	HEALTH INSURANCE	2,326	2,190	2,575	2,270	2,800	2,800	2,800
101-751-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	504	654	820	662	540	540	540
101-751-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	500		500		500	500	500
101-751-717.000	LIFE/LTD INSURANCE	512	557	612	551	800	800	800
101-751-718.000	PENSION	4,600	4,701	4,900	4,409	4,400	4,400	4,400
101-751-719.000	OTHER FRINGE	50	31	40	31	80	80	80
101-751-720.000	WORKER'S COMPENSATION	600	538	1,000	842	1,000	1,000	1,000
101-751-723.000	UNEMPLOYMENT	20	16	100	33	60	60	60
101-751-727.000	OFFICE SUPPLIES	200	79	200	119	200	200	200
101-751-730.000	POSTAGE	150	144	150	126	150	150	150
101-751-734.000	SAFETY SUPPLIES	500	480	500	216	500	500	500
101-751-740.000	OPERATING SUPPLIES	5,500	6,056	5,500	4,881	6,500	6,500	6,500
101-751-745.000	MOTOR FUEL & OIL	2,080	1,664	2,400	1,802	3,000	3,000	3,000
101-751-775.000	M & R SUPPLIES	4,000	4,060	4,000	2	3,000	3,000	3,000
101-751-775.001	M & R RIVERTRAIL	3,006	3,005	25,000		10,000	10,000	10,000
101-751-803.000	ENGINEERING SERVICE	975	952	1,400	1,394	8,000	8,000	8,000
101-751-804.000	CONTRACTUAL SERVICE					1,000	1,000	1,000
101-751-806.000	DATA PROCESSING	1,300	1,156	100	36			
101-751-851.000	TELEPHONE SERVICE	750	762	750	677	750	750	750
101-751-864.000	CONFERENCE & WORKSHOP	800		800	660	500	500	500
101-751-901.000	LEGAL NOTICES	100		100		100	100	100
101-751-912.000	PROPERTY INSURANCE	2,100	2,079	2,250	2,208	2,500	2,500	2,500
101-751-921.000	ELECTRICITY	8,500	8,834	8,500	7,952	9,500	9,500	9,500
101-751-922.000	GAS	1,300	1,172	1,700	1,844	1,600	1,600	1,600
101-751-923.000	WATER	3,900	3,373	3,900	3,619	5,000	5,000	5,000
101-751-924.000	SEWER	3,300	3,304	3,500	4,033	5,400	5,400	5,400
101-751-930.000	M & R BUILDING	12,000	10,431	7,670	7,336	7,000	7,000	7,000
101-751-931.000	M & R EQUIPMENT	3,343	2,348	10,200	3,323	10,200	10,200	10,200
101-751-932.000	M & R GROUNDS	3,300	3,302	5,000	1,487	14,000	14,000	14,000
101-751-933.000	M & R VEHICLES	150	77	150		100	100	100
101-751-934.000	M & R OFFICE EQUIPMENT	300		300		300	300	300
101-751-938.001	M & R RIVERTRAIL LIGHTING			3,200	3,171	3,000	3,000	3,000
101-751-947.000	VEHICLE RENTAL	3,600	3,612	3,600	3,720	3,700	3,700	3,700
101-751-956.000	MISCELLANEOUS EXPENSES	750	882	750	504	500	500	500
101-751-958.000	DUES & SUBSCRIPTIONS	700	180	600		400	400	400
101-751-960.000	EDUCATION & TRAINING	250		250		250	250	250
101-751-967.000	TREE MANAGEMENT	10,650	10,596	15,000	148	7,500	7,500	7,500
101-751-971.001	CAPITAL OUTLAY-RIVERTRAIL	37,600	37,606	125,000				
101-751-975.000 * *	CAPITAL OUTLAY BUILDING	7,800	7,712	22,000	13,375			
Totals for dept 751 - PARKS		211,642	194,925	362,941	145,844	211,703	211,703	211,703

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Fund 105 - INCOME TAX FUND								
ESTIMATED REVENUES								
Dept 000								
105-000-428.000	ESTIMATED INCOME TAX	95,000	117,322	115,000	91,909	118,000	118,000	118,000
105-000-438.000	INCOME TAX RECEIPTS				125,401			
105-000-438.026	RESIDENT INCOME TAX-2011		1,359					
105-000-438.027	RESIDENT INCOME TAX-2012		514		685			
105-000-438.028	RESIDENT INCOME TAX-2013		442					
105-000-438.029	RESIDENT INCOME TAX-2014		1,098	300	456			
105-000-438.030	RESIDENT INCOME TAX-2015	600	1,200	600	566	300	300	300
105-000-438.031	RESIDENT INCOME TAX - 2016	2,200	2,953	400	1,910	600	600	600
105-000-438.032	RESIDENT INCOME TAX - 2017	25,000	33,681	5,000	3,042	1,500	1,500	1,500
105-000-438.033	RESIDENT INCOME TAX - 2018	7,000	12,298	15,000	17,899	6,000	6,000	6,000
105-000-438.034	RESIDENT INCOME TAX - 2019	15,000	21,515	6,000	9,624	15,000	15,000	15,000
105-000-438.035	RESIDENT INCOME TAX - 2020	154,500	167,832	15,000	19,787	15,000	15,000	15,000
105-000-438.036	RESIDENT INCOME TAX - 2021			155,000	134,534	22,000	22,000	22,000
105-000-438.037	RESIDENT INCOME TAX - 2022					155,000	155,000	155,000
105-000-440.000	CORPORATE INCOME TAX	4,000	14,790	5,000	57,951	5,000	5,000	5,000
105-000-441.000	NON-RESIDENT INCOME TAX	12,000	11,243	11,000	17,474	12,000	12,000	12,000
105-000-442.000	EMPLOYEE INCOME TAX WITHHOLDING	425,000	573,600	400,000	413,576	430,000	430,000	430,000
105-000-445.000	PENALTY & INTEREST	15,000	27,513	12,000	15,273	24,000	24,000	24,000
105-000-451.037	2014A SPECIAL ASSESS - PRINCIPAL		434		434			
105-000-474.037	2014A SPEC ASSESS - INTEREST		156		130			
105-000-665.000	INTEREST INCOME	5,000	2,126	1,200	1,058	1,000	1,000	1,000
105-000-699.661	TRANSFER FROM MOTOR POOL			60,000	60,000			
Totals for dept 000 -		760,300	990,076	801,500	971,709	805,400	805,400	805,400
TOTAL ESTIMATED REVENUES		760,300	990,076	801,500	971,709	805,400	805,400	805,400

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	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
APPROPRIATIONS								
Dept 254 - INCOME TAX ADMINISTRATION								
105-254-704.000	S & W RECORDKEEPING	62,582	59,132	68,500	53,765	84,232	84,232	84,232
105-254-710.000	S& W OVERTIME	200		200	130	200	200	200
105-254-715.000	S & W SOCIAL SECURITY	4,787	4,160	5,182	3,760	6,450	6,450	6,450
105-254-716.000	HEALTH INSURANCE	11,424	7,135	7,600	6,504	7,980	7,980	7,980
105-254-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,768	2,080	2,080	2,600	2,080	2,080	2,080
105-254-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	2,000	1,393	2,000	2,073	3,400	3,400	3,400
105-254-717.000	LIFE/LTD INSURANCE	805	947	805	869	900	900	900
105-254-718.000	PENSION	10,700	10,279	11,620	10,226	11,100	11,100	11,100
105-254-719.000	OTHER FRINGE	213	31	40	31	175	175	175
105-254-720.000	WORKER'S COMPENSATION	100	92	125	108	125	125	125
105-254-723.000	UNEMPLOYMENT	10	6	30	34	20	20	20
105-254-727.000	OFFICE SUPPLIES	500	812	900	711	1,000	1,000	1,000
105-254-730.000	POSTAGE	1,400	912	1,300	798	1,500	1,500	1,500
105-254-740.000	OPERATING SUPPLIES	4,000	4,426	5,000	4,203	12,000	12,000	12,000
105-254-801.000	LEGAL SERVICE	4,000	755	4,000	396	4,500	4,500	4,500
105-254-802.000	AUDIT SERVICE	2,200	2,896	3,000	2,250	3,000	3,000	3,000
105-254-804.000	CONTRACTUAL SERVICE	350	343	400	314	500	500	500
105-254-806.000	DATA PROCESSING	4,700	2,645	3,000	2,686	3,500	3,500	3,500
105-254-851.000	TELEPHONE SERVICE	600	528	700	475	700	700	700
105-254-864.000	CONFERENCE & WORKSHOP	1,300	70	1,200	69	1,200	1,200	1,200
105-254-934.000	M & R OFFICE EQUIPMENT	508		800		1,500	1,500	1,500
105-254-944.000	ADMINISTRATIVE SERVICES	30,172	30,172	30,172	27,658	30,172	30,172	30,172
105-254-956.000	MISCELLANEOUS EXPENSES	700	644	700	435	800	800	800
105-254-965.000	REFUND-RESIDENT INCOME TAX	45,000	45,689	40,000	21,402	45,000	45,000	45,000
105-254-965.001	REFUND-NONRESIDENT INCOME TAX	65,000	70,685	60,000	39,410	70,000	70,000	70,000
105-254-992.000	PRINCIPAL PAYMENT	490,000	490,000					
105-254-993.000	INTEREST PAYMENT	8,869	8,869					
105-254-995.202	TRANSFER TO MAJOR STREETS	557,800	353,923	473,102	162,299	825,000	825,000	825,000
105-254-995.203	TRANSFER TO LOCAL STREETS	177,000	188,856	43,100	43,056	10,000		10,000
Totals for dept 254 - INCOME TAX ADMINISTRATION		1,488,688	1,287,480	765,556	386,262	1,127,034	1,117,034	1,127,034
TOTAL APPROPRIATIONS		1,488,688	1,287,480	765,556	386,262	1,127,034	1,117,034	1,127,034
NET OF REVENUES/APPROPRIATIONS - FUND 105		(728,388)	(297,404)	35,944	585,447	(321,634)	(311,634)	(321,634)
BEGINNING FUND BALANCE		1,036,319	1,036,319	738,914	738,914	1,324,361	1,324,361	1,324,361
ENDING FUND BALANCE		307,931	738,915	774,858	1,324,361	1,002,727	1,012,727	1,002,727

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Fund 151 - CEMETERY TRUST FUND								
ESTIMATED REVENUES								
Dept 000								
151-000-633.000	PERPETUAL CARE FEES	4,500	3,170	4,500	1,310	4,500	4,500	4,500
151-000-665.000	INTEREST INCOME	50	17		5			
Totals for dept 000 -		4,550	3,187	4,500	1,315	4,500	4,500	4,500
TOTAL ESTIMATED REVENUES		4,550	3,187	4,500	1,315	4,500	4,500	4,500
APPROPRIATIONS								
Dept 201 - GENERAL ADMINISTRATION								
151-201-995.101	TRANSFER TO GENERAL FUND	50	21	50	6	50	50	50
Totals for dept 201 - GENERAL ADMINISTRATION		50	21	50	6	50	50	50
TOTAL APPROPRIATIONS		50	21	50	6	50	50	50
NET OF REVENUES/APPROPRIATIONS - FUND 151		4,500	3,166	4,450	1,309	4,450	4,450	4,450
BEGINNING FUND BALANCE		187,652	187,652	190,818	190,818	192,127	192,127	192,127
ENDING FUND BALANCE		192,152	190,818	195,268	192,127	196,577	196,577	196,577

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	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Fund 202 - MAJOR STREETS FUND								
ESTIMATED REVENUES								
Dept 000								
202-000-542.000	M.E.T.R.O. MONIES		7,878					
202-000-546.000	ACT 51 MONIES	421,323	447,980	418,586	368,270	447,478	447,478	447,478
202-000-665.000	INTEREST INCOME				(177)			
202-000-678.005	REIMBURSEMENTS-INSURANCE AND WC				266			
202-000-678.006	REIMBURSEMENTS-MISCELLANEOUS		2,288	1,000	2,178	1,000	1,000	1,000
202-000-699.105	CONTRIBUTION FROM INCOME TAX	557,800	353,923	473,102	162,299	825,000	825,000	825,000
Totals for dept 000 -		979,123	812,069	892,688	532,836	1,273,478	1,273,478	1,273,478
TOTAL ESTIMATED REVENUES		979,123	812,069	892,688	532,836	1,273,478	1,273,478	1,273,478
APPROPRIATIONS								
Dept 201 - GENERAL ADMINISTRATION								
202-201-802.000	AUDIT SERVICE	3,500	1,673	3,000	1,100	2,500	2,500	2,500
202-201-804.000	CONTRACTUAL SERVICE		240	600	445	600	600	600
202-201-944.000	ADMINISTRATIVE SERVICES	21,910	21,910	21,910	20,084	21,910	21,910	21,910
202-201-956.000	MISCELLANEOUS EXPENSES		195	200	180			
202-201-995.203	TRANSFER TO LOCAL STREETS	50,000		50,000	30,000	50,000	50,000	50,000
Totals for dept 201 - GENERAL ADMINISTRATION		75,410	24,018	75,710	51,809	75,010	75,010	75,010
Dept 452 - CONSTRUCTION								
202-452-803.004	ENG SERVICE-GRANDRIVER AVE BRIDGE IMP	78,800	78,758	2,400				
202-452-803.005	ENG SERVICE-GRAND RIVER AVE.	69,000	68,534					
202-452-803.009	ENG SERVICE-KENT STREET	10,000		160,000	15,342	650,000	650,000	650,000
202-452-803.021	ENGINEERING - DIVINE HWY BRIDGE IMPROV	10,000	1,875	50,000		150,000	150,000	150,000
202-452-803.022	ENG SVC-BRIDGE ST BRIDGE IMPROVEMENT	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	5,246	35,000				
202-452-804.004	CONTRACT SERVICE-GRANDRIV AVE BRIDGE	30,000	22,823	30,000	3,502			
202-452-804.005	CONTRACT SERVICE-GRAND RIVER	200,000	101,114	135,702	80,344			
202-452-804.021	BRIDGE ST MILL & FILL	12,361	12,360					
202-452-804.023	IONIA ROAD - MILL & FILL	66,500	66,495					
202-452-974.006	SIDEWALK IMPROVEMENTS	76,000	80,818	20,100	18,550			
Totals for dept 452 - CONSTRUCTION		592,961	438,023	433,202	117,738	825,000	825,000	825,000

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 463 - MAINTENANCE								
202-463-702.000	S & W FULLTIME	84,683	55,175	72,239	58,628	75,000	75,000	75,000
202-463-703.000	S & W SUPERVISOR	21,349	20,949	22,986	18,276	25,100	25,100	25,100
202-463-706.000	S & W PARTTIME	5,000	3,080	5,500	1,418	6,000	6,000	6,000
202-463-710.000	S& W OVERTIME	5,500	732	5,800	1,102	3,500	3,500	3,500
202-463-715.000	S & W SOCIAL SECURITY	7,993	5,841	8,130	5,864	7,658	7,658	7,658
202-463-716.000	HEALTH INSURANCE	14,701	12,131	11,100	11,773	15,500	15,500	15,500
202-463-716.001	HEALTH INSURANCE-RETIREES	2,831	189	1,020	5,257	14,000	14,000	14,000
202-463-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	3,525	2,388	8,100	3,208	3,000	3,000	3,000
202-463-717.000	LIFE/LTD INSURANCE	1,211	1,192	1,335	1,260	1,800	1,800	1,800
202-463-718.000	PENSION	50,133	48,133	57,672	51,141	65,000	65,000	65,000
202-463-719.000	OTHER FRINGE	357	356	550	1,031	700	700	700
202-463-720.000	WORKER'S COMPENSATION	3,700	2,553	3,200	3,232	3,500	3,500	3,500
202-463-723.000	UNEMPLOYMENT	50	9	50	33	30	30	30
202-463-740.000	OPERATING SUPPLIES	500	44	500	246	500	500	500
202-463-751.000	UNIFORM CLEANING	800	983	1,000	808	1,000	1,000	1,000
202-463-775.000	M & R SUPPLIES	16,000	8,300	16,000	6,552	16,000	16,000	16,000
202-463-804.000	CONTRACTUAL SERVICE	35,000	31,477	110,000	28,791	55,000	55,000	55,000
202-463-947.000	VEHICLE RENTAL	75,800	75,800	67,779	41,922	78,540	78,540	78,540
202-463-969.006	CONTRIBUTIONS TO SIDEWALKS	8,000	5,800	8,000	2,543	8,000	8,000	8,000
Totals for dept 463 - MAINTENANCE		337,133	275,132	400,961	243,085	379,828	379,828	379,828
Dept 469 - DRAINS								
202-469-702.000	S & W FULLTIME	586	221	550	306	550	550	550
202-469-715.000	S & W SOCIAL SECURITY	45	16	45	22			
202-469-716.000	HEALTH INSURANCE	150	50	100	44	100	100	100
202-469-717.000	LIFE/LTD INSURANCE	20	4	20	11	20	20	20
202-469-718.000	PENSION	125	59	125	66			
202-469-723.000	UNEMPLOYMENT	5		5	1			
202-469-775.000	M & R SUPPLIES	500	46	500	100	500	500	500
202-469-947.000	VEHICLE RENTAL	500	61	500	62	800	800	800
Totals for dept 469 - DRAINS		1,931	457	1,845	612	1,970	1,970	1,970
Dept 473 - BRIDGE MAINTENANCE								
202-473-803.000	ENGINEERING SERVICE	4,800	4,800	1,000	1,000	5,000	5,000	5,000
Totals for dept 473 - BRIDGE MAINTENANCE		4,800	4,800	1,000	1,000	5,000	5,000	5,000
Dept 474 - TRAFFIC CONTROL								
202-474-702.000	S & W FULLTIME	300	52	300	27	300	300	300
202-474-710.000	S& W OVERTIME	200		200		200	200	200
202-474-715.000	S & W SOCIAL SECURITY	20	4	20	2	20	20	20
202-474-716.000	HEALTH INSURANCE	40	12	40	7	40	40	40
202-474-717.000	LIFE/LTD INSURANCE	15	2	15	1	15	15	15
202-474-718.000	PENSION	80	29	80	18	80	80	80
202-474-775.000	M & R SUPPLIES	2,000	1,770	2,000	142	2,000	2,000	2,000
202-474-810.000	EQUIPMENT MAINTENANCE CONTRACT			400	380	1,000	1,000	1,000
202-474-921.000	ELECTRICITY	1,550	1,492	1,575	1,323	1,800	1,800	1,800
202-474-947.000	VEHICLE RENTAL	500	500	500	20	800	800	800
Totals for dept 474 - TRAFFIC CONTROL		4,705	3,861	5,130	1,920	6,255	6,255	6,255

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 475 - TREE TRIMMING								
202-475-702.000	S & W FULLTIME	3,300	859	3,500	3,060	5,500	5,500	5,500
202-475-715.000	S & W SOCIAL SECURITY	240	64	250	218	400	400	400
202-475-716.000	HEALTH INSURANCE	350	80	600	509	700	700	700
202-475-717.000	LIFE/LTD INSURANCE	15	1	70	52	50	50	50
202-475-718.000	PENSION	200	13	850	615	900	900	900
202-475-723.000	UNEMPLOYMENT	5		5	6	5	5	5
202-475-947.000	VEHICLE RENTAL	2,000	2,000	2,300	2,152	3,000	3,000	3,000
Totals for dept 475 - TREE TRIMMING		6,110	3,017	7,575	6,612	10,555	10,555	10,555
Dept 476 - STUMP REMOVAL								
202-476-947.000	VEHICLE RENTAL	500		500		800	800	800
Totals for dept 476 - STUMP REMOVAL		500		500		800	800	800
Dept 478 - WINTER MAINTENANCE								
202-478-702.000	S & W FULLTIME	9,675	7,954	9,917	7,851	9,200	9,200	9,200
202-478-710.000	S& W OVERTIME	7,345	5,313	7,500	5,066	7,800	7,800	7,800
202-478-715.000	S & W SOCIAL SECURITY	1,000	969	1,000	925	1,000	1,000	1,000
202-478-716.000	HEALTH INSURANCE	1,700	1,592	1,600	1,876	1,700	1,700	1,700
202-478-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,250	1,017	1,300	1,206	1,300	1,300	1,300
202-478-717.000	LIFE/LTD INSURANCE	410	267	300	213	300	300	300
202-478-718.000	PENSION	3,500	3,207	4,600	2,158	4,600	4,600	4,600
202-478-723.000	UNEMPLOYMENT	50	5	50	29	50	50	50
202-478-775.000	M & R SUPPLIES	34,000	23,737	34,000	13,904	34,000	34,000	34,000
202-478-947.000	VEHICLE RENTAL	20,000	20,000	20,000	15,472	22,000	22,000	22,000
Totals for dept 478 - WINTER MAINTENANCE		78,930	64,061	80,267	48,700	81,950	81,950	81,950
TOTAL APPROPRIATIONS		1,102,480	813,369	1,006,190	471,476	1,386,368	1,386,368	1,386,368
NET OF REVENUES/APPROPRIATIONS - FUND 202		(123,357)	(1,300)	(113,502)	61,360	(112,890)	(112,890)	(112,890)
BEGINNING FUND BALANCE		378,286	378,286	376,988	376,988	438,348	438,348	438,348
ENDING FUND BALANCE		254,929	376,986	263,486	438,348	325,458	325,458	325,458

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	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET

Fund 203 - LOCAL STREETS FUND

ESTIMATED REVENUES

Dept 000

203-000-402.000	REAL PROPERTY TAXES	99,000	155,463	148,000	90,450	150,000	90,000	150,000
203-000-432.001	PILOT- WODA (OLD SCHOOL MANOR)		158		239			
203-000-445.000	PENALTY & INTEREST		29		1,591			
203-000-542.000	M.E.T.R.O. MONIES		10,443					
203-000-546.000	ACT 51 MONIES	138,408	135,830	139,146	109,094	147,339	147,339	147,339
203-000-573.000	LOCAL COMM. STABILIZATION SHARE APPROP				2			
203-000-665.000	INTEREST INCOME				(84)			
203-000-678.005	REIMBURSEMENTS-INSURANCE AND WC				266			
203-000-678.006	REIMBURSEMENTS-MISCELLANEOUS		1,031	900	904	900	900	900
203-000-699.105	TRANSFER FROM INCOME TAX	177,000	188,856		43,056	10,000		10,000
203-000-699.202	TRANSFER FROM MAJOR STREETS	50,000		50,000	30,000	50,000	50,000	50,000
Totals for dept 000 -		464,408	491,810	338,046	275,518	358,239	288,239	358,239
TOTAL ESTIMATED REVENUES		464,408	491,810	338,046	275,518	358,239	288,239	358,239

APPROPRIATIONS

Dept 201 - GENERAL ADMINISTRATION

203-201-802.000	AUDIT SERVICE	1,000	1,031	1,200	1,100	1,200	1,200	1,200
203-201-804.000	CONTRACTUAL SERVICE	150	140	400	315	400	400	400
203-201-944.000	ADMINISTRATIVE SERVICES	7,038	7,038	7,038	6,452	7,038	7,038	7,038
203-201-956.000	MISCELLANEOUS EXPENSES		135					
Totals for dept 201 - GENERAL ADMINISTRATION		8,188	8,344	8,638	7,867	8,638	8,638	8,638

Dept 452 - CONSTRUCTION

203-452-803.000 * *	ENGINEERING SERVICE					10,000		10,000
203-452-804.000	CONTRACTUAL SERVICE	43,495	43,495					
203-452-804.013	CONTRACT SERVICE-ROWE AVE.	20,000	20,000					
203-452-804.019	GRANT & JAMES ST MILL & FILL	20,625	20,625					
203-452-804.024	VIRGINIA AVE - MILL & FILL					103,000		103,000
203-452-974.006	SIDEWALK IMPROVEMENTS	177,000	188,856	46,900	43,284			
Totals for dept 452 - CONSTRUCTION		261,120	272,976	46,900	43,284	113,000		113,000

* NOTES TO BUDGET: DEPARTMENT 452 CONSTRUCTION

803.000 ENGINEERING SERVICE

FOOTNOTE AMOUNTS:
PASER STUDY

10,000

DEPT '452' TOTAL

10,000

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 463 - MAINTENANCE								
203-463-702.000	S & W FULLTIME	67,949	57,895	72,077	47,979	71,000	71,000	71,000
203-463-703.000	S & W SUPERVISOR	21,349	20,949	22,986	18,276	25,100	25,100	25,100
203-463-706.000	S & W PARTTIME	4,800	4,254	5,500	1,396	5,500	5,500	5,500
203-463-710.000	S& W OVERTIME	2,800	933	3,000	601	3,000	3,000	3,000
203-463-715.000	S & W SOCIAL SECURITY	6,713	6,192	7,922	4,999	8,000	8,000	8,000
203-463-716.000	HEALTH INSURANCE	15,225	10,759	16,000	9,500	14,000	14,000	14,000
203-463-716.001	HEALTH INSURANCE-RETIREES	2,831	189	1,004	1,003			
203-463-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	2,353	2,026	2,500	4,701	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	1,257	1,074	1,257	1,070	1,500	1,500	1,500
203-463-718.000	PENSION	57,904	53,989	67,680	64,309	71,000	71,000	71,000
203-463-719.000	OTHER FRINGE	388	356	300	281	600	600	600
203-463-720.000	WORKER'S COMPENSATION	3,900	2,553	3,200	3,232	3,400	3,400	3,400
203-463-723.000	UNEMPLOYMENT	50	9	50	31	50	50	50
203-463-740.000	OPERATING SUPPLIES	500		500	459	500	500	500
203-463-751.000	UNIFORM CLEANING	700	1,045	700	844	1,000	1,000	1,000
203-463-775.000	M & R SUPPLIES	8,000	6,563	8,500	2,144	8,500	8,500	8,500
203-463-804.000	CONTRACTUAL SERVICE	5,000	1,692	5,000	4,843	10,000	10,000	10,000
203-463-947.000	VEHICLE RENTAL	62,208	62,208	55,779	34,710	52,360	52,360	52,360
203-463-969.006	CONTRIBUTIONS TO SIDEWALKS	12,000	3,910	2,500	500	8,000	8,000	8,000
Totals for dept 463 - MAINTENANCE		276,927	236,596	277,455	200,878	287,010	287,010	287,010
Dept 468 - DUST CONTROL								
203-468-775.000	M & R SUPPLIES	500		500		500	500	500
Totals for dept 468 - DUST CONTROL		500		500		500	500	500
Dept 469 - DRAINS								
203-469-702.000	S & W FULLTIME	600	78	900	1,001	1,800	1,800	1,800
203-469-715.000	S & W SOCIAL SECURITY	50	6	70	72	200	200	200
203-469-716.000	HEALTH INSURANCE	50	19	300	184	375	375	375
203-469-717.000	LIFE/LTD INSURANCE	4	2	30	20	50	50	50
203-469-718.000	PENSION	35	29	250	167	300	300	300
203-469-723.000	UNEMPLOYMENT	1		1				
203-469-775.000	M & R SUPPLIES	3,000	2,467	500		500	500	500
203-469-947.000	VEHICLE RENTAL	600	68	600	162	800	800	800
Totals for dept 469 - DRAINS		4,340	2,669	2,651	1,606	4,025	4,025	4,025
Dept 474 - TRAFFIC CONTROL								
203-474-702.000	S & W FULLTIME	300		300	53	300	300	300
203-474-715.000	S & W SOCIAL SECURITY	20		20	4	10	10	10
203-474-716.000	HEALTH INSURANCE	40		40		40	40	40
203-474-717.000	LIFE/LTD INSURANCE	10		10		10	10	10
203-474-718.000	PENSION	75		50		50	50	50
203-474-775.000	M & R SUPPLIES	1,400	668	1,400		1,500	1,500	1,500
203-474-947.000	VEHICLE RENTAL	700	700	700		800	800	800
Totals for dept 474 - TRAFFIC CONTROL		2,545	1,368	2,520	57	2,710	2,710	2,710

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 475 - TREE TRIMMING								
203-475-702.000	S & W FULLTIME	5,000	2,144	5,200	3,323	6,000	6,000	6,000
203-475-715.000	S & W SOCIAL SECURITY	240	157	240	238	350	350	350
203-475-716.000	HEALTH INSURANCE	560	269	340	523	800	800	800
203-475-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION		118	500		500	500	500
203-475-717.000	LIFE/LTD INSURANCE	21	14	21	59	150	150	150
203-475-718.000	PENSION	300	119	300	643	1,100	1,100	1,100
203-475-723.000	UNEMPLOYMENT	2	1	5	7			
203-475-947.000	VEHICLE RENTAL	5,100	5,100	5,100	1,966	6,100	6,100	6,100
Totals for dept 475 - TREE TRIMMING		11,223	7,922	11,706	6,759	15,000	15,000	15,000
Dept 478 - WINTER MAINTENANCE								
203-478-702.000	S & W FULLTIME	5,828	3,733	5,975	5,448	6,500	6,500	6,500
203-478-710.000	S& W OVERTIME	7,900	3,437	7,900	3,023	7,500	7,500	7,500
203-478-715.000	S & W SOCIAL SECURITY	1,000	517	1,000	604	1,000	1,000	1,000
203-478-716.000	HEALTH INSURANCE	2,000	1,041	2,000	1,335	2,000	2,000	2,000
203-478-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,124	899	1,900	907	1,900	1,900	1,900
203-478-717.000	LIFE/LTD INSURANCE	100	158	180	149	180	180	180
203-478-718.000	PENSION	2,400	1,696	2,400	1,400	2,500	2,500	2,500
203-478-723.000	UNEMPLOYMENT	20	3	20	18	20	20	20
203-478-775.000	M & R SUPPLIES	19,500	14,091	19,000	8,325	19,000	19,000	19,000
203-478-947.000	VEHICLE RENTAL	15,000	15,000	15,000	9,651	15,000	15,000	15,000
Totals for dept 478 - WINTER MAINTENANCE		54,872	40,575	55,375	30,860	55,600	55,600	55,600
TOTAL APPROPRIATIONS		619,715	570,450	405,745	291,311	486,483	373,483	486,483
NET OF REVENUES/APPROPRIATIONS - FUND 203		(155,307)	(78,640)	(67,699)	(15,793)	(128,244)	(85,244)	(128,244)
BEGINNING FUND BALANCE		267,069	267,069	188,429	188,429	172,636	172,636	172,636
ENDING FUND BALANCE		111,762	188,429	120,730	172,636	44,392	87,392	44,392

RECREATION DEPARTMENT – 208

History

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

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

The Directors position is currently the Parks, Recreation & Cemetery Director. Many years ago the Recreation Budget was pulled out of the General Fund and became a Special Revenue Fund. The City started paying an amount per year to the Recreation Department from General Fund. The remainder of Revenue for the Recreation Department comes from Donations from the Portland Community Fund, Portland Township and program fees. Portland Township's support is \$8,000.00 and Danby Township's support is \$6,000.00. Any funds left in this account annually are left in the Recreation Fund for use the next year.

Functions

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

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

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Fund 208 - RECREATION FUND								
ESTIMATED REVENUES								
Dept 000								
208-000-587.000	GRANTS-PORTLAND TWP	5,000	5,000	5,000	8,000	8,000	8,000	8,000
208-000-588.000	GRANTS-DANBY TOWNSHIP			6,000	6,000	4,000	4,000	4,000
208-000-607.000	ADULT SOFTBALL FEES	1,000	10,130	6,000	9,115	10,946	10,946	10,946
208-000-608.000	YOUTH TENNIS	6,000	4,450	6,000	(46)	6,000	6,000	6,000
208-000-612.000	ADULT BASKETBALL FEES			12,500	12,880	16,000	16,000	16,000
208-000-613.000	ADULT VOLLEYBALL FEES	800	780	1,200	1,344	2,500	2,500	2,500
208-000-615.000	YOUTH HOCKEY FEES		56					
208-000-616.000	YOUTH BASKETBALL FEES			4,800	6,370	6,500	6,500	6,500
208-000-617.000	YOUTH SOCCER FEES			6,000	3,934	6,000	6,000	6,000
208-000-618.000	YOUTH SOFTBALL FEES	1,200	1,268	2,500	1,459	1,200	1,200	1,200
208-000-618.001	TBALL/COACH PITCH	3,500	4,257	6,000	4,389	6,000	6,000	6,000
208-000-619.000	YOUTH VOLLEY BALL FEES				80			
208-000-620.000	YOUTH FLAG FOOTBALL FEES	500	1,884	2,200	3,481	5,000	5,000	5,000
208-000-621.000	YOUTH GYMNASTICS			4,500	30	3,500	3,500	3,500
208-000-625.000	YOUTH INSTRUCTIONAL	500	1,865	3,000	720	2,000	2,000	2,000
208-000-631.005	SPECIAL EVENTS			5,000	5,052	5,000	5,000	5,000
208-000-665.000	INTEREST INCOME				(21)			
208-000-678.005	REIMBURSEMENTS-INSURANCE AND WC		3		4			
208-000-699.101	CONTRIBUTION FROM GENERAL FUND	32,000	24,000	32,000	12,000			
Totals for dept 000 -		50,500	53,693	102,700	74,791	82,646	82,646	82,646
TOTAL ESTIMATED REVENUES		50,500	53,693	102,700	74,791	82,646	82,646	82,646

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
APPROPRIATIONS								
Dept 751 - PARKS								
208-751-702.000	S & W FULLTIME	6,000						
208-751-703.000	S & W SUPERVISOR	8,805	8,605	9,572	7,915	9,950	9,950	9,950
208-751-706.000	S & W PARTTIME			15,000		30,894	30,894	30,894
208-751-715.000	S & W SOCIAL SECURITY	1,000	649	3,010	597	3,124	3,124	3,124
208-751-716.000	HEALTH INSURANCE	500	382	1,000	350	1,000	1,000	1,000
208-751-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	200	104	500	130	500	500	500
208-751-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	100						
208-751-717.000	LIFE/LTD INSURANCE	1,042	95	1,042	88	110	110	110
208-751-718.000	PENSION	9,952	6,907	7,700	6,930	8,050	8,050	8,050
208-751-719.000	OTHER FRINGE	35	31	100	31	75	75	75
208-751-720.000	WORKER'S COMPENSATION	800	538		842	900	900	900
208-751-723.000	UNEMPLOYMENT	55	1	15	3	20	20	20
208-751-727.000	OFFICE SUPPLIES	150	148	200	135	200	200	200
208-751-730.000	POSTAGE	450	400	450	350	450	450	450
208-751-740.000	OPERATING SUPPLIES	3,000	2,603	14,000	8,845	12,000	12,000	12,000
208-751-802.000	AUDIT SERVICE	200	16	200		200	200	200
208-751-804.000	CONTRACTUAL SERVICE	4,425	3,002	4,425	4,181	4,500	4,500	4,500
208-751-806.000	DATA PROCESSING			600		600	600	600
208-751-808.000	OFFICIAL SERVICE	10,000	5,299	15,000	10,863	13,000	13,000	13,000
208-751-809.000	INSTRUCTOR SERVICE	6,000	1,080	8,000	3,882	8,000	8,000	8,000
208-751-810.000	EQUIPMENT MAINTENANCE CONTRACT	350	343	800	314	350	350	350
208-751-851.000	TELEPHONE SERVICE	550	528	700	475	550	550	550
208-751-864.000	CONFERENCE & WORKSHOP	300		300		300	300	300
208-751-912.000	PROPERTY INSURANCE	55	55		58			
208-751-934.000	M & R OFFICE EQUIPMENT	300						
208-751-944.000	ADMINISTRATIVE SERVICES	13,023	13,023	13,023	11,938	13,023	13,023	13,023
208-751-947.000	VEHICLE RENTAL	750	750	750	578	850	850	850
208-751-956.000	MISCELLANEOUS EXPENSES		18					
208-751-958.000	DUES & SUBSCRIPTIONS	200	200					
Totals for dept 751 - PARKS		68,242	44,777	96,387	58,505	108,646	108,646	108,646
TOTAL APPROPRIATIONS		68,242	44,777	96,387	58,505	108,646	108,646	108,646
NET OF REVENUES/APPROPRIATIONS - FUND 208		(17,742)	8,916	6,313	16,286	(26,000)	(26,000)	(26,000)
BEGINNING FUND BALANCE		26,822	26,822	35,740	35,740	52,026	52,026	52,026
ENDING FUND BALANCE		9,080	35,738	42,053	52,026	26,026	26,026	26,026

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 –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, and personal days.
- Paramedics – At present we have 4 full-time medics. Their duties include responding to emergency calls and treatment of patients, building, vehicle, and ground maintenance.
- Volunteers – Volunteers are used to supplement the Full Time staff. Volunteers are paid on a per shift basis and are staffed as follows.
 - Paramedics – 3
 - Basics – 6

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Fund 210 - AMBULANCE FUND								
ESTIMATED REVENUES								
Dept 000								
210-000-528.000	OTHER FEDERAL GRANTS	10,600	10,600					
210-000-631.005	SPECIAL EVENTS	2,500	7,948	6,765	1,980	7,950	7,950	7,950
210-000-632.000	CITY-GENERAL FUND	50,478	50,478	50,478	50,478	75,920	75,920	75,920
210-000-635.001	MEMBERSHIP DISCOUNT PLAN	4,000	7,445	6,000	2,435	7,400	7,400	7,400
210-000-636.000	DANBY TOWNSHIP	38,844	38,844	38,844	38,844	59,060	59,060	59,060
210-000-637.000	LYONS TOWNSHIP	21,528	21,528	21,528	21,528	34,080	34,080	34,080
210-000-638.000	ORANGE TOWNSHIP	5,200	5,200	5,200	5,200	8,500	8,500	8,500
210-000-639.000	PEWAMO VILLAGE	6,097	6,097	6,097	6,097	10,060	10,060	10,060
210-000-640.000	PORTLAND TOWNSHIP	44,252	44,252	44,252	44,252	77,620	77,620	77,620
210-000-641.000	WESTPHALIA TOWNSHIP	18,747	18,746	18,747	18,746	30,420	30,420	30,420
210-000-642.000	WESTPHALIA VILLAGE	11,998	11,999	11,998	11,999	18,480	18,480	18,480
210-000-647.000	SEBEWA TOWNSHIP	15,222	15,223	15,222	15,223	22,480	22,480	22,480
210-000-649.000	INSURANCE RECEIPTS	408,000	492,056	415,000	359,620	450,000	450,000	450,000
210-000-665.000	INTEREST INCOME				(66)			
210-000-676.001	DONATIONS-OTHERS	500	1,595	500		500	500	500
210-000-678.005	REIMBURSEMENTS-INSURANCE AND WC	210	210	210	674	210	210	210
210-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	2,629	3,882	2,000		2,000	2,000	2,000
210-000-698.000	LEASE PROCEEDS		99,468					
210-000-699.101	TRANSFER FROM GENERAL	22,398	22,398					
Totals for dept 000 -		663,203	857,969	642,841	577,010	804,680	804,680	804,680
TOTAL ESTIMATED REVENUES		663,203	857,969	642,841	577,010	804,680	804,680	804,680

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
APPROPRIATIONS								
Dept 201 - GENERAL ADMINISTRATION								
210-201-804.000	CONTRACTUAL SERVICE	200	120	300	240	300	300	300
Totals for dept 201 - GENERAL ADMINISTRATION		200	120	300	240	300	300	300
Dept 302 - ADMINISTRATION								
210-302-702.000	S & W FULLTIME	142,121	111,872	219,500	187,630	204,000	204,000	204,000
210-302-703.000	S & W SUPERVISOR	77,401	67,339	60,000	24,670	32,000	32,000	32,000
210-302-706.000	S & W PARTTIME	83,000	83,147	96,000	78,628	99,000	99,000	99,000
210-302-710.000	S& W OVERTIME	30,000	27,586	35,000	34,780	180,000	180,000	180,000
210-302-715.000	S & W SOCIAL SECURITY	25,000	22,158	31,725	24,150	40,000	40,000	40,000
210-302-716.000	HEALTH INSURANCE	26,103	24,490	35,000	18,548	26,000	26,000	26,000
210-302-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	6,136	5,853	7,280	6,069	6,500	6,500	6,500
210-302-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	3,200	3,135	3,500	2,498	3,000	3,000	3,000
210-302-717.000	LIFE/LTD INSURANCE	3,173	2,381	3,788	2,429	3,200	3,200	3,200
210-302-718.000	PENSION	61,571	60,927	73,010	63,544	78,100	78,100	78,100
210-302-719.000	OTHER FRINGE	2,100	1,501	3,125	1,751	3,500	3,500	3,500
210-302-719.001	HAZARD PAY	11,200	11,200					
210-302-720.000	WORKER'S COMPENSATION	4,900	4,876	6,100	6,082	6,200	6,200	6,200
210-302-723.000	UNEMPLOYMENT	100	55	125	301	300	300	300
210-302-727.000	OFFICE SUPPLIES	500	281	400	206	400	400	400
210-302-730.000	POSTAGE	400	256	400	224	350	350	350
210-302-734.000	SAFETY SUPPLIES	1,575	1,394	200	89	200	200	200
210-302-740.000	OPERATING SUPPLIES	16,595	15,678	15,000	14,307	15,000	15,000	15,000
210-302-745.000	MOTOR FUEL & OIL	10,500	10,239	18,000	13,242	18,000	18,000	18,000
210-302-751.000	UNIFORM CLEANING	2,000	1,751	4,300		2,500	2,500	2,500
210-302-801.000	LEGAL SERVICE	500		500		500	500	500
210-302-802.000	AUDIT SERVICE	1,100	31	1,100		200	200	200
210-302-804.000	CONTRACT SERVICE-TRAINING PROGRAM					800	800	800
210-302-806.000	DATA PROCESSING	20,100	23,101	18,500	15,631	24,000	24,000	24,000
210-302-810.000	EQUIPMENT MAINTENANCE CONTRACT	500	34	250	35	100	100	100
210-302-851.000	TELEPHONE SERVICE	2,500	2,735	3,000	2,115	2,700	2,700	2,700
210-302-852.000	RADIO MAINTENANCE	4,500	4,378	1,800	411	800	800	800
210-302-864.000	CONFERENCE & WORKSHOP	300						
210-302-912.000	PROPERTY INSURANCE	3,500	3,326	3,650	3,630	3,700	3,700	3,700
210-302-930.000	M & R BUILDING	500	295	700	645	1,000	1,000	1,000
210-302-931.000	M & R EQUIPMENT	1,000	1,098	2,000	1,934	2,000	2,000	2,000
210-302-932.000	M & R GROUNDS	500	408	250		250	250	250
210-302-933.000	M & R VEHICLES	12,000	9,648	8,000	4,995	6,500	6,500	6,500
210-302-934.000	M & R OFFICE EQUIPMENT	500	818	2,000	815	600	600	600
210-302-944.000	ADMINISTRATIVE SERVICES	27,920	27,920	27,920	25,593	27,920	27,920	27,920
210-302-947.000	VEHICLE RENTAL	5,000	5,000	5,000	30	100	100	100
210-302-956.000	MISCELLANEOUS EXPENSES	1,400	1,622	1,500	1,553	1,500	1,500	1,500
210-302-958.000	DUES & SUBSCRIPTIONS	3,000	2,252	2,500	2,034	2,500	2,500	2,500
210-302-960.000	EDUCATION & TRAINING	1,500	2,253	2,300	1,440	2,300	2,300	2,300
210-302-977.000 * *	CAPITAL OUTLAY-EQUIPMENT		99,468			20,000	20,000	20,000
210-302-983.000	OFFICE EQUIPMENT LEASE	19,721	19,721	19,894	19,894	19,894	19,894	19,894
210-302-995.661	TRANSFER TO MOTOR POOL	26,552	26,552	26,552	26,552	26,552	26,552	26,552
Totals for dept 302 - ADMINISTRATION		640,168	686,779	739,869	586,455	862,166	862,166	862,166

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TOTAL APPROPRIATIONS		640,368	686,899	740,169	586,695	862,466	862,466	862,466
NET OF REVENUES/APPROPRIATIONS - FUND 210		22,835	171,070	(97,328)	(9,685)	(57,786)	(57,786)	(57,786)
BEGINNING FUND BALANCE		6,478	6,478	177,549	177,549	167,864	167,864	167,864
ENDING FUND BALANCE		29,313	177,548	80,221	167,864	110,078	110,078	110,078



**CAPITAL PROJECT
FUNDS**

CAPTITAL IMPROVEMENT BOND

CAPITAL IMPROVEMENT BOND FUND - 406

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

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

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



**ENTERPRISE
FUNDS**

REFUSE DEPARTMENT - 520

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

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Fund 520 - REFUSE SERVICE FUND								
ESTIMATED REVENUES								
Dept 000								
520-000-635.000	REFUSE COLLECTION FEES	400	542	400	425	450	450	450
520-000-648.000	UTILITY SALES	151,200	150,909	152,500	125,628	151,000	151,000	151,000
520-000-648.001	PENALTIES	1,100	1,162	1,100	1,002	1,100	1,100	1,100
520-000-665.000	INTEREST INCOME				(10)			
Totals for dept 000 -		152,700	152,613	154,000	127,045	152,550	152,550	152,550
TOTAL ESTIMATED REVENUES		152,700	152,613	154,000	127,045	152,550	152,550	152,550
APPROPRIATIONS								
Dept 528 - ADMINISTRATION								
520-528-802.000	AUDIT SERVICE		27	50		50	50	50
520-528-804.000	CONTRACTUAL SERVICE-REFUSE COLLE	151,200	151,704	152,500	126,039	151,000	151,000	151,000
520-528-956.000	MISCELLANEOUS EXPENSES		11					
Totals for dept 528 - ADMINISTRATION		151,200	151,742	152,550	126,039	151,050	151,050	151,050
TOTAL APPROPRIATIONS		151,200	151,742	152,550	126,039	151,050	151,050	151,050
NET OF REVENUES/APPROPRIATIONS - FUND 520		1,500	871	1,450	1,006	1,500	1,500	1,500
BEGINNING FUND BALANCE		20,456	20,456	21,328	21,328	22,334	22,334	22,334
ENDING FUND BALANCE		21,956	21,327	22,778	22,334	23,834	23,834	23,834

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	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Fund 582 - ELECTRIC FUND								
ESTIMATED REVENUES								
Dept 000								
582-000-626.000	GENERAL SERVICES	2,000	2,610	2,000	1,860	2,000	2,000	2,000
582-000-648.000	UTILITY SALES	3,900,000	4,226,343	4,300,000	3,961,448	4,660,000	4,660,000	4,660,000
582-000-648.001	PENALTIES	21,000	23,244	24,000	23,424	25,000	25,000	25,000
582-000-648.003	ENERGY OPTIMIZATION REVENUE	62,000	61,750	62,000	56,957	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	6,000			155			
582-000-678.005	REIMBURSEMENTS-INSURANCE AND WC	1,000	1,093	2,000	3,778	2,000	2,000	2,000
582-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	30,000	32,406	14,000	14,667	14,000	14,000	14,000
582-000-693.000	SALE OF EQUIPMENT	19,000	19,428					
582-000-693.002	SALE OF MATERIALS	3,000	3,203	2,000	15,200			
Totals for dept 000 -		4,045,525	4,371,602	4,407,525	4,079,014	4,766,525	4,766,525	4,766,525
TOTAL ESTIMATED REVENUES		4,045,525	4,371,602	4,407,525	4,079,014	4,766,525	4,766,525	4,766,525

		2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	RECOMMENDED	APPROVED
GL NUMBER	DESCRIPTION	BUDGET		BUDGET	THRU 05/31/22	BUDGET	BUDGET	BUDGET
Dept 539 - DISTRIBUTION								
582-539-702.000	S & W FULLTIME	292,208	294,123	390,841	258,192	370,500	370,500	370,500
582-539-703.000	S & W SUPERVISOR	110,679	112,291	124,953	94,890	111,200	111,200	111,200
582-539-706.000	S & W PARTTIME	4,500	2,176			30,000	30,000	30,000
582-539-707.000	S& W STANDBY PAY	14,750	14,104	16,600	9,966	12,000	12,000	12,000
582-539-710.000	S& W OVERTIME	33,000	34,792	39,000	33,078	55,000	55,000	55,000
582-539-711.000	S & W HEALTH PREMIUMS	2,400	1,823	1,200	1,029	1,200	1,200	1,200
582-539-715.000	S & W SOCIAL SECURITY	30,820	33,729	44,270	28,852	44,270	44,270	44,270
582-539-716.000	HEALTH INSURANCE	39,402	38,120	56,300	45,963	57,000	57,000	57,000
582-539-716.001	HEALTH INSURANCE-RETIREES	15,412	13,544	22,518	17,812	22,000	22,000	22,000
582-539-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	9,000	9,967	10,500	13,087	11,500	11,500	11,500
582-539-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	3,000	4,792	5,000	1,720	5,000	5,000	5,000
582-539-716.005	OPEB RETIREE ADJUSTMENT		(169,396)					
582-539-717.000	LIFE/LTD INSURANCE	5,540	4,822	5,700	4,616	6,000	6,000	6,000
582-539-718.000	PENSION	41,463	6,791	52,286	45,156	106,000	106,000	106,000
582-539-719.000	OTHER FRINGE	1,250	1,250	1,250	1,375	2,500	2,500	2,500
582-539-720.000	WORKER'S COMPENSATION	5,200	4,070	5,200	4,422	5,200	5,200	5,200
582-539-723.000	UNEMPLOYMENT	150	37	155	177	160	160	160
582-539-734.000	SAFETY SUPPLIES	7,500	8,390	25,000	22,657	20,000	20,000	20,000
582-539-740.000	OPERATING SUPPLIES	5,100	3,163	5,100	952	1,050	1,050	1,050
582-539-745.000	MOTOR FUEL & OIL	6,000	3,828	8,000	8,155	7,580	7,580	7,580
582-539-745.001	FUEL-DIESEL GENERATION	20,000	2,960	20,000	2,325	5,000	5,000	5,000
582-539-751.000	UNIFORM CLEANING	4,800	7,301	7,500	6,573	7,500	7,500	7,500
582-539-766.000	TOOLS	6,500	4,156	6,500	3,374	3,315	3,315	3,315
582-539-775.000	M & R SUPPLIES	150,000	145,018	100,000	25,527	75,000	75,000	75,000
582-539-803.000	ENGINEERING SERVICE	50,000	12,364	50,000	23,386	35,000	35,000	35,000
582-539-803.001	ENG SERVICE-POWER RATE STUDY	20,000	10,858	10,000	546	1,000	1,000	1,000
582-539-803.002	ENG SERVICE-FERC LICENSE	49,150	25,119	49,150	11,568	40,000	40,000	40,000
582-539-803.019	ENG SERVICE - BROADBAND	62,735	62,774	60,000	49,080	50,000	50,000	50,000
582-539-803.026	ENG SERVICES- SUBSTATION					175,000	175,000	175,000
582-539-804.000	CONTRACTUAL SERVICE	1,000	1,005	1,000	1,237	1,000	1,000	1,000
582-539-818.000	PCB REMOVAL	10,000	135	10,000		2,500	2,500	2,500
582-539-852.000	RADIO MAINTENANCE	400		400	450	500	500	500
582-539-921.000	ELECTRICITY	2,600	2,615	3,500	2,578	3,245	3,245	3,245
582-539-922.000	GAS	9,500	12,667	13,500	17,969	13,895	13,895	13,895
582-539-922.001	GAS-DIESEL GENERATION	5,000		5,000				
582-539-925.000	PURCHASED POWER-MPPA ESP	2,400,000	2,104,405	2,205,000	1,993,007	2,331,860	2,331,860	2,331,860
582-539-926.005	ENERGY OPTIMIZATION PROGRAM COSTS	25,000	21,483	62,000	14,522	62,000	62,000	62,000
582-539-930.000	M & R BUILDING	150,000	70,545	150,000	41,958	85,000	85,000	85,000
582-539-931.000	M & R EQUIPMENT	7,500	5,342	200,000	84,066	101,900	101,900	101,900
582-539-931.001	M & R TREE TRIMMING EQUIPMENT	500	235					
582-539-932.000	M & R GROUNDS	5,000	4,178	10,000	10,660	20,000	20,000	20,000
582-539-932.001	M&R GROUNDS-AST CLEANUP	10,000	7,185	10,000		10,000	10,000	10,000
582-539-933.000	M & R VEHICLES	18,000	17,751	18,000	9,467	7,500	7,500	7,500
582-539-935.000	M & R METERS	5,000	2,791	80,000	24,646	39,300	39,300	39,300
582-539-937.000	M & R HYDRO	18,428	18,982	20,000	22,915	32,000	32,000	32,000
582-539-938.000	M & R STREET LIGHTS			21,000	8,674			
582-539-939.000	M & R LINES	30,000	3,658	40,000	43,448	30,500	30,500	30,500

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
582-539-947.000	VEHICLE RENTAL	350	1,249	350	100			
582-539-956.000	MISCELLANEOUS EXPENSES	5,000	1,078	5,000	4,125	2,760	2,760	2,760
582-539-967.000	TREE MANAGEMENT			50,000	38,205	25,000	25,000	25,000
582-539-968.000	DEPRECIATION EXPENSE	400,000	418,644	425,000		440,000	440,000	440,000
582-539-975.000	CAPITAL OUTLAY BUILDING	25,000	25,000	132,500	40,693	10,000	10,000	10,000
582-539-977.000	CAPITAL OUTLAY-EQUIPMENT	54,000		110,000	108,040			
582-539-979.000	DIESEL ENGINE PROJECT	50,000	12,866	110,000				
582-539-985.001	JOINT PROJECTS	100,000		15,000	2,025	140,000	140,000	140,000
Totals for dept 539 - DISTRIBUTION		4,322,837	3,424,780	4,814,273	3,183,263	4,618,935	4,618,935	4,618,935
* NOTES TO BUDGET: DEPARTMENT 539 DISTRIBUTION								
985.011	FIBER OPTIC PROJECT							
ENGINEERTING SERVICES PROPOSED BROADBAND								
TOTAL APPROPRIATIONS		4,792,261	3,838,247	5,435,383	3,736,740	5,358,336	5,358,336	5,358,336
NET OF REVENUES/APPROPRIATIONS - FUND 582		(746,736)	533,355	(1,027,858)	342,274	(591,811)	(591,811)	(591,811)
BEGINNING FUND BALANCE		7,720,572	7,720,572	8,253,929	8,253,929	8,596,203	8,596,203	8,596,203
ENDING FUND BALANCE		6,973,836	8,253,927	7,226,071	8,596,203	8,004,392	8,004,392	8,004,392

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	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Fund 590 - WASTEWATER FUND								
ESTIMATED REVENUES								
Dept 000								
590-000-553.000	SAW GRANT	71,500	106,079					
590-000-646.000	NEW SERVICE	15,000	22,200	5,000	1,500			
590-000-648.000	UTILITY SALES	1,010,880	1,017,906	1,036,152	877,711	1,336,636	1,336,636	1,336,636
590-000-648.001	PENALTIES	6,500	7,326	6,500	6,242	7,500	7,500	7,500
590-000-665.000	INTEREST INCOME	115			(11)			
590-000-665.004	INTEREST INCOME-CUSTOMER DEPOSITS	5	5		41			
590-000-678.005	REIMBURSEMENTS-INSURANCE AND WC	200	248	200	365	300	300	300
590-000-678.006	REIMBURSEMENTS - MISCELLANEOUS	25,000	25,759	15,000	17,257			
590-000-698.000	BOND PROCEEDS-WW CONSTRUCTION					10,100,000	10,100,000	10,100,000
Totals for dept 000 -		1,129,200	1,179,523	1,062,852	903,105	11,444,436	11,444,436	11,444,436
TOTAL ESTIMATED REVENUES		1,129,200	1,179,523	1,062,852	903,105	11,444,436	11,444,436	11,444,436

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
APPROPRIATIONS								
Dept 201 - GENERAL ADMINISTRATION								
590-201-705.000	S & W BILLING & METER READING	54,570	46,688	62,920	54,315	51,000	51,000	51,000
590-201-711.000	S & W HEALTH PREMIUMS	30						
590-201-715.000	S & W SOCIAL SECURITY	4,175	3,366	4,300	3,957	3,900	3,900	3,900
590-201-716.000	HEALTH INSURANCE	13,107	8,654	10,700	7,918	10,900	10,900	10,900
590-201-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,872	1,776	2,600	1,884	1,400	1,400	1,400
590-201-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,500	1,171	1,200	950	1,200	1,200	1,200
590-201-717.000	LIFE/LTD INSURANCE	852	749	993	790	1,200	1,200	1,200
590-201-718.000	PENSION	59,229	74,310	64,584	64,220	70,200	70,200	70,200
590-201-719.000	OTHER FRINGE	194	94	220	94	350	350	350
590-201-723.000	UNEMPLOYMENT	20	6	50	41	50	50	50
590-201-727.000	OFFICE SUPPLIES	600	148	500	153	500	500	500
590-201-730.000	POSTAGE	3,400	2,879	3,400	2,674	3,750	3,750	3,750
590-201-740.000	OPERATING SUPPLIES	2,000	992	1,800	1,841	3,000	3,000	3,000
590-201-801.000	LEGAL SERVICE	1,000		900	456	900	900	900
590-201-802.000	AUDIT SERVICE	2,900	2,896	3,000	3,450	6,000	6,000	6,000
590-201-803.000	ENGINEERING SERVICE	111,000	110,161	5,000		5,000	5,000	5,000
590-201-804.000	CONTRACTUAL SERVICE	1,500	614	1,000	1,556	1,000	1,000	1,000
590-201-806.000	DATA PROCESSING	2,500	2,748	2,800	1,763	3,000	3,000	3,000
590-201-851.000	TELEPHONE SERVICE	1,900	1,408	1,200	2,243	2,500	2,500	2,500
590-201-864.000	CONFERENCE & WORKSHOP	600		400		400	400	400
590-201-901.000	LEGAL NOTICES	200	66	200		200	200	200
590-201-912.000	PROPERTY INSURANCE	3,160	3,160	3,500	3,355	6,000	6,000	6,000
590-201-915.000	BOILER INSURANCE	765	763	800	808	1,500	1,500	1,500
590-201-927.000	MISS DIG	650	645	700	664	1,200	1,200	1,200
590-201-934.000	M & R OFFICE EQUIPMENT	1,000		1,000	230	1,000	1,000	1,000
590-201-944.000	ADMINISTRATIVE SERVICES	57,675	57,675	57,675	52,869	57,675	57,675	57,675
590-201-947.000	VEHICLE RENTAL	6,000	5,803	5,500	4,911	7,000	7,000	7,000
590-201-956.000	MISCELLANEOUS EXPENSES	500	79	500		500	500	500
590-201-992.000	PRINCIPAL PAYMENT					69,000	69,000	69,000
590-201-993.000	INTEREST PAYMENT	95,760	95,595	93,765	47,385	91,260	91,260	91,260
590-201-995.101	TRANSFER TO GENERAL FUND	31,764	31,764	41,446	41,446	50,895	50,895	50,895
Totals for dept 201 - GENERAL ADMINISTRATION		460,423	454,210	372,653	299,973	452,480	452,480	452,480

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 441 - COLLECTIONS								
590-441-702.000	S & W FULLTIME	9,660	2,563	9,922	1,528	5,000	5,000	5,000
590-441-703.000	S & W SUPERVISOR	4,460	4,189	4,597	3,632	5,019	5,019	5,019
590-441-706.000	S & W PARTTIME		94					
590-441-707.000	S& W STANDBY PAY	6,200	6,621	6,800	5,799	6,800	6,800	6,800
590-441-710.000	S& W OVERTIME	1,500	2,919	2,900	1,751	3,500	3,500	3,500
590-441-715.000	S & W SOCIAL SECURITY	1,042	1,222	1,754	944	1,560	1,560	1,560
590-441-716.000	HEALTH INSURANCE	780	741	850	686	850	850	850
590-441-716.001	HEALTH INSURANCE-RETIREES	944	63					
590-441-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	400	52	400	65	200	200	200
590-441-716.005	OPEB RETIREE ADJUSTMENT		(63,400)					
590-441-717.000	LIFE/LTD INSURANCE	206	174	206	182	250	250	250
590-441-718.000	PENSION	1,914	1,008	1,965	1,445	1,900	1,900	1,900
590-441-719.000	OTHER FRINGE	20						
590-441-723.000	UNEMPLOYMENT	20	1	20	8	5	5	5
590-441-734.000	SAFETY SUPPLIES	6,000	3,061	3,000	140	3,000	3,000	3,000
590-441-740.000	OPERATING SUPPLIES	500	395	500	69	500	500	500
590-441-775.000	M & R SUPPLIES	10,000	10,184	5,000	5,808	5,000	5,000	5,000
590-441-803.011	ENGINEERING SERV-USDA LOAN PROJECT	25,000						
590-441-803.025	ENG SVC - CWSRF			25,000		25,000	25,000	25,000
590-441-804.000	CONTRACTUAL SERVICE	9,500	9,816	18,500	8,758	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	8,610	8,603					
590-441-947.000	VEHICLE RENTAL	27,000	27,000	27,000	4,910	27,000	27,000	27,000
590-441-956.000	MISCELLANEOUS EXPENSES	500	195	500	142	500	500	500
Totals for dept 441 - COLLECTIONS		118,956	20,181	108,914	35,867	104,584	104,584	104,584

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 548 - PLANT OPERATIONS								
590-548-702.000	S & W FULLTIME	126,094	110,740	132,516	90,450	133,900	133,900	133,900
590-548-702.590	FULL TIME SAW GRANT	1,000	376					
590-548-710.000	S& W OVERTIME	14,000	8,604	11,500	10,069	14,000	14,000	14,000
590-548-710.590	OT - SAW GRANT	1,500	38					
590-548-711.000	S & W HEALTH PREMIUMS	1,200	1,205	1,200	1,029	1,200	1,200	1,200
590-548-715.000	S & W SOCIAL SECURITY	16,405	9,163	9,340	7,686	12,500	12,500	12,500
590-548-717.000	LIFE/LTD INSURANCE	1,752	1,706	1,896	1,558	2,000	2,000	2,000
590-548-718.000	PENSION	16,485	11,495	23,270	17,592	24,200	24,200	24,200
590-548-719.000	OTHER FRINGE	500	500	500	500	500	500	500
590-548-720.000	WORKER'S COMPENSATION	2,800	1,747	2,200	1,748	2,000	2,000	2,000
590-548-723.000	UNEMPLOYMENT	20	10	50	61	40	40	40
590-548-734.000	SAFETY SUPPLIES	2,250	728	4,000	1,252			
590-548-740.000	OPERATING SUPPLIES	27,000	25,994	26,000	22,062	25,000	25,000	25,000
590-548-751.000	UNIFORM CLEANING	1,850	2,289	3,300	3,103	4,000	4,000	4,000
590-548-804.000	CONTRACTUAL SERVICE	171,000	154,569	185,000	144,759	188,000	188,000	188,000
590-548-921.000	ELECTRICITY	52,000	53,448	54,000	53,868	65,000	65,000	65,000
590-548-922.000	GAS	6,500	6,382	6,500	5,735	6,000	6,000	6,000
590-548-923.000	WATER	325	202	325	199	400	400	400
590-548-930.000	M & R BUILDING	3,300	3,427	3,000	4,046	4,000	4,000	4,000
590-548-931.000	M & R EQUIPMENT	35,700	22,420	18,300	14,086	25,000	25,000	25,000
590-548-932.000	M & R GROUNDS	3,000	1,068	3,000	623	2,000	2,000	2,000
590-548-947.000	VEHICLE RENTAL	12,000	5,737	12,000	5,907	13,500	13,500	13,500
590-548-960.000	EDUCATION & TRAINING	2,000	810	1,800	1,793	3,000	3,000	3,000
590-548-968.000	DEPRECIATION EXPENSE	240,000	248,360	248,000		255,000	255,000	255,000
590-548-977.000	CAPITAL OUTLAY-EQUIPMENT	7,922						
Totals for dept 548 - PLANT OPERATIONS		746,603	671,018	747,697	388,126	781,240	781,240	781,240
Dept 906 - BOND RESERVE								
590-906-803.000	ENG SERV-WASTEWATER CONSTRUCTION			450,000	166,250	290,000	290,000	290,000
590-906-804.000	CONT SERV-WASTEWATER CONSTRUCTION					9,810,000	9,810,000	9,810,000
590-906-901.000	LEGAL NOTICES			500	449			
Totals for dept 906 - BOND RESERVE				450,500	166,699	10,100,000	10,100,000	10,100,000
TOTAL APPROPRIATIONS		1,325,982	1,145,409	1,679,764	890,665	11,438,304	11,438,304	11,438,304
NET OF REVENUES/APPROPRIATIONS - FUND 590		(196,782)	34,114	(616,912)	12,440	6,132	6,132	6,132
BEGINNING FUND BALANCE		1,495,715	1,495,715	1,529,828	1,529,828	1,542,268	1,542,268	1,542,268
ENDING FUND BALANCE		1,298,933	1,529,829	912,916	1,542,268	1,548,400	1,548,400	1,548,400

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	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Fund 591 - WATER FUND								
ESTIMATED REVENUES								
Dept 000								
591-000-528.001	FEDERAL GRANTS-ARPA COVID LOC FISCAL REC			207,447	207,447			
591-000-626.000	GENERAL SERVICES	500	1,190	500	560			
591-000-646.000	NEW SERVICE	5,000	29,973	5,000				
591-000-648.000	UTILITY SALES	723,726	749,066	741,820	630,272	760,365	760,365	760,365
591-000-648.001	PENALTIES	4,500	4,902	4,000	4,150	4,500	4,500	4,500
591-000-665.000	INTEREST INCOME	1,500			535			
591-000-667.000	RENTAL INCOME	9,100	9,330	9,100	9,300	9,100	9,100	9,100
591-000-678.005	REIMBURSEMENTS-INSURANCE AND WC		179		343			
591-000-678.006	REIMBURSEMENTS - MISCELLANEOUS	3,000	3,477	3,000	4,201	3,000	3,000	3,000
591-000-693.002	SALE OF MATERIALS		851					
Totals for dept 000 -		747,326	798,968	970,867	856,808	776,965	776,965	776,965
TOTAL ESTIMATED REVENUES		747,326	798,968	970,867	856,808	776,965	776,965	776,965

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
APPROPRIATIONS								
Dept 201 - GENERAL ADMINISTRATION								
591-201-705.000	S & W BILLING & METER READING	54,570	46,685	62,919	54,312	51,000	51,000	51,000
591-201-711.000	S & W HEALTH PREMIUMS	60		50				
591-201-715.000	S & W SOCIAL SECURITY	4,175	3,365	4,200	3,957	3,900	3,900	3,900
591-201-716.000	HEALTH INSURANCE	13,107	8,653	9,500	7,918	11,000	11,000	11,000
591-201-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,872	1,776	2,100	1,884	1,400	1,400	1,400
591-201-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,500	1,171	1,500	950	1,500	1,500	1,500
591-201-717.000	LIFE/LTD INSURANCE	851	748	992	790	1,200	1,200	1,200
591-201-718.000	PENSION	18,846	14,595	23,832	20,529	25,000	25,000	25,000
591-201-719.000	OTHER FRINGE	195	31	113	31	150	150	150
591-201-723.000	UNEMPLOYMENT	50	6	50	41	50	50	50
591-201-727.000	OFFICE SUPPLIES	200	148	250	135			
591-201-730.000	POSTAGE	3,500	2,899	3,500	2,674	3,400	3,400	3,400
591-201-740.000	OPERATING SUPPLIES	1,100	655	1,100	719	1,100	1,100	1,100
591-201-802.000	AUDIT SERVICE	2,900	2,896	3,500	3,450	3,500	3,500	3,500
591-201-803.000	ENGINEERING SERVICE	13,000	1,000	12,500	12,031	1,000	1,000	1,000
591-201-804.000	CONTRACTUAL SERVICE	6,500	6,493	6,500	6,382	7,000	7,000	7,000
591-201-806.000	DATA PROCESSING	600	344	650	636	1,200	1,200	1,200
591-201-851.000	TELEPHONE SERVICE	2,400	1,639	1,800	1,628	1,800	1,800	1,800
591-201-901.000	LEGAL NOTICES	200		200				
591-201-912.000	PROPERTY INSURANCE	2,900	2,827	3,000	2,997	3,000	3,000	3,000
591-201-927.000	MISS DIG	650	645	700	664	700	700	700
591-201-934.000	M & R OFFICE EQUIPMENT				230	300	300	300
591-201-944.000	ADMINISTRATIVE SERVICES	57,675	57,675	57,675	52,869	57,675	57,675	57,675
591-201-947.000	VEHICLE RENTAL	6,000	5,803	6,000	4,911	8,000	8,000	8,000
591-201-956.000	MISCELLANEOUS EXPENSES	1,500	4,987	1,500	1,382	1,500	1,500	1,500
591-201-992.000	PRINCIPAL PAYMENT					80,000	80,000	80,000
591-201-993.000	INTEREST PAYMENT	8,935	8,465	6,997	6,997	4,997	4,997	4,997
591-201-995.101	TRANSFER TO GENERAL FUND	32,009	32,009	32,009	32,009	37,453	37,453	37,453
591-201-995.405	TRANSFER TO WELLHEAD GRANT	500	500					
Totals for dept 201 - GENERAL ADMINISTRATION		235,795	206,015	243,137	220,126	307,825	307,825	307,825

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 441 - COLLECTIONS								
591-441-702.000	S & W FULLTIME	78,506	72,176	81,407	57,564	78,000	78,000	78,000
591-441-703.000	S & W SUPERVISOR	29,918	29,601	32,180	24,445	35,135	35,135	35,135
591-441-706.000	S & W PARTTIME	500	472	500		500	500	500
591-441-707.000	S& W STANDBY PAY	7,000	6,623	7,800	5,801	7,800	7,800	7,800
591-441-710.000	S& W OVERTIME	7,416	4,431	8,100	4,037	6,000	6,000	6,000
591-441-715.000	S & W SOCIAL SECURITY	8,127	8,218	9,945	6,609	9,750	9,750	9,750
591-441-716.000	HEALTH INSURANCE	15,742	13,340	17,002	12,722	14,500	14,500	14,500
591-441-716.001	HEALTH INSURANCE-RETIREES	5,661	377					
591-441-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	2,727	2,182	2,551	2,898	2,200	2,200	2,200
591-441-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)			700	633	1,000	1,000	1,000
591-441-716.005	OPEB RETIREE ADJUSTMENT		(46,029)					
591-441-717.000	LIFE/LTD INSURANCE	1,346	1,457	1,346	1,387	2,000	2,000	2,000
591-441-718.000	PENSION	11,834	2,135	13,135	8,722	14,000	14,000	14,000
591-441-719.000	OTHER FRINGE	250	250	250	250	400	400	400
591-441-720.000	WORKER'S COMPENSATION	1,300	1,212	1,300	1,157	1,300	1,300	1,300
591-441-723.000	UNEMPLOYMENT	50	8	60	52	60	60	60
591-441-734.000	SAFETY SUPPLIES	750	296	750	649	1,000	1,000	1,000
591-441-740.000	OPERATING SUPPLIES	3,000	1,224	3,000	77	3,000	3,000	3,000
591-441-743.000	CHEMICALS-TESTING	15,000	10,383	15,000	11,420	17,000	17,000	17,000
591-441-751.000	UNIFORM CLEANING	1,300	1,402	1,250	1,243	1,550	1,550	1,550
591-441-766.000	TOOLS	600	459	600	193	600	600	600
591-441-775.000	M & R SUPPLIES	7,000	9,660	15,000	8,047	15,000	15,000	15,000
591-441-803.000	ENGINEERING SERVICE	23,900	21,392					
591-441-804.000	CONTRACTUAL SERVICE			50,000	5,760			
591-441-852.000	RADIO MAINTENANCE	2,200	1,996	5,000	2,505	5,000	5,000	5,000
591-441-921.000	ELECTRICITY	36,000	36,767	36,000	36,027	42,000	42,000	42,000
591-441-922.000	GAS	900	847	800	728	900	900	900
591-441-930.000	M & R BUILDING	3,000	1,463	3,000	158	3,000	3,000	3,000
591-441-931.000	M & R EQUIPMENT	3,500	4,221	15,000	6,508	15,000	15,000	15,000
591-441-935.000	M & R METERS	50,000	37,567	60,000	43,169	50,000	50,000	50,000
591-441-935.001	M&R METER PROJECT ARPA			404,000				
591-441-936.000	M & R WELLS	45,000	42,925	45,000	23,803	45,000	45,000	45,000
591-441-940.000	M & R WATER TOWER	50,000	58,618	44,000	33,302	46,400	46,400	46,400
591-441-947.000	VEHICLE RENTAL	35,000	35,000	35,000	25,104	37,000	37,000	37,000
591-441-958.000	DUES & SUBSCRIPTIONS	1,000	921	1,500	415	1,500	1,500	1,500
591-441-960.000	EDUCATION & TRAINING	1,500	570	2,000	1,473	3,000	3,000	3,000
591-441-968.000	DEPRECIATION EXPENSE	187,000	201,598	191,000		206,000	206,000	206,000
591-441-977.000	CAPITAL OUTLAY-EQUIPMENT	62,000		21,500	21,435			
Totals for dept 441 - COLLECTIONS		699,027	563,762	1,125,676	348,293	665,595	665,595	665,595
TOTAL APPROPRIATIONS		934,822	769,777	1,368,813	568,419	973,420	973,420	973,420
NET OF REVENUES/APPROPRIATIONS - FUND 591		(187,496)	29,191	(397,946)	288,389	(196,455)	(196,455)	(196,455)
BEGINNING FUND BALANCE		3,795,089	3,795,089	3,824,279	3,824,279	4,112,668	4,112,668	4,112,668
ENDING FUND BALANCE		3,607,593	3,824,280	3,426,333	4,112,668	3,916,213	3,916,213	3,916,213



**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 DPW Director oversees the work as directed by the City Manager to see that it is carried out in a timely fashion without sacrificing the quality of the work.

The summer months consist of crack sealing, sweeping streets, repairing streets, black topping, and cleaning catch basins as well as drain pipes. Sign replacement is done year round, as our budget allows. Fall of each year is spent cleaning leaves off the streets, out of the parks and in the cemetery.

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.

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

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

Portland still has several gravel streets and alleys. We begin scraping and brining gravel streets in late March and continue through summer and fall. Depending upon the weather, parks and cemetery gravel roads are also done. During the year, we work

in other departments, such as Electric, Water, Parks, Cemetery and Wastewater. In return, they help us when our workload is heavy.

Probably our largest task is overseeing the Motor Pool Department with all of the City's vehicles plus the loader, backhoe, tractors, mowers, street repair machines, saws and other related equipment. We service, maintain and repair all the motor pool vehicles. 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	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Fund 661 - MOTOR POOL FUND								
ESTIMATED REVENUES								
Dept 000								
661-000-665.000	INTEREST INCOME				(89)			
661-000-667.000	LEASE INCOME	265,856	294,000	278,558	169,247	286,915	286,915	286,915
661-000-667.101	RENTAL INCOME-GENERAL FUND	2,400						
661-000-667.210	RENTAL INCOME - AMBULANCE	1,700	92	400				
661-000-667.582	RENTAL INCOME - ELECTRIC	400						
661-000-667.590	RENTAL INCOME - WASTEWATER	400						
661-000-667.591	RENTAL INCOME - WATER	400						
661-000-678.005	REIMBURSEMENTS-INSURANCE AND WC	1,000	725	900	8,623	900	900	900
661-000-678.006	REIMBURSEMENTS - MISCELLANEOUS	225,400	207	100	1,480	100	100	100
661-000-693.000	SALE OF EQUIPMENT		30,113	61,300	61,023	15,000	15,000	15,000
661-000-698.002	LOAN PROCEEDS			175,000				
661-000-699.101	CONTRIBUTION FROM GENERAL FUND	20,000	20,000	32,000	32,000	20,000	20,000	20,000
661-000-699.210	CONTRIBUTION FROM AMBULANCE	26,552	26,552	26,552	26,552	26,552	26,552	26,552
Totals for dept 000 -		544,108	371,689	574,810	298,836	349,467	349,467	349,467
TOTAL ESTIMATED REVENUES		544,108	371,689	574,810	298,836	349,467	349,467	349,467

APPROPRIATIONS

Dept 201 - GENERAL ADMINISTRATION

661-201-727.000	OFFICE SUPPLIES	50	194	350	169	350	350	350
661-201-730.000	POSTAGE	350	282	300	224	300	300	300
661-201-740.000	OPERATING SUPPLIES		19	55	51			
661-201-802.000	AUDIT SERVICE		39	50		50	50	50
661-201-851.000	TELEPHONE SERVICE	2,500	1,501	1,600	1,472	1,800	1,800	1,800
661-201-912.000	PROPERTY INSURANCE	1,351	1,350	1,530	1,521	1,600	1,600	1,600
661-201-914.000	VEHICLE INSURANCE	11,700	10,112	11,400	11,351	11,500	11,500	11,500
661-201-944.000	ADMINISTRATIVE SERVICES	35,655	35,655	35,655	32,744	35,655	35,655	35,655
661-201-993.000	INTEREST PAYMENT	4,404	1,478	2,931	2,930			
661-201-995.105	TRANSFER TO INCOME TAX			60,000	60,000			
Totals for dept 201 - GENERAL ADMINISTRATION		56,010	50,630	113,871	110,462	51,255	51,255	51,255

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 441 - COLLECTIONS								
661-441-702.000	S & W FULLTIME	46,401	9,806	26,725	9,906	28,899	28,899	28,899
661-441-703.000	S & W SUPERVISOR	8,920	7,291	9,194	7,217	10,039	10,039	10,039
661-441-706.000	S & W PARTTIME	500	24	500	47	500	500	500
661-441-709.000	S & W BUILDING MAINTENANCE	100	184	155	106	200	200	200
661-441-710.000	S& W OVERTIME	2,075		1,500		1,000	1,000	1,000
661-441-711.000	S & W HEALTH PREMIUMS	1,200	18	1,200				
661-441-715.000	S & W SOCIAL SECURITY	4,155	1,236	2,851	1,296	3,108	3,108	3,108
661-441-716.000	HEALTH INSURANCE	3,921	2,746	4,768	1,813	4,500	4,500	4,500
661-441-716.001	HEALTH INSURANCE-RETIREES	6,605	440					
661-441-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	878	771	1,144	1,140	1,145	1,145	1,145
661-441-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	500						
661-441-716.005	OPEB RETIREE ADJUSTMENT		(36,085)					
661-441-717.000	LIFE/LTD INSURANCE	859	341	569	270	500	500	500
661-441-718.000	PENSION	22,915	15,035	23,856	16,849	19,000	19,000	19,000
661-441-719.000	OTHER FRINGE	282	31	280	531	300	300	300
661-441-720.000	WORKER'S COMPENSATION	900	901	1,000	690	1,000	1,000	1,000
661-441-723.000	UNEMPLOYMENT	30	4	35	9	35	35	35
661-441-734.000	SAFETY SUPPLIES	1,750	1,825	1,800	1,283	2,000	2,000	2,000
661-441-740.000	OPERATING SUPPLIES	500	486	500	161	500	500	500
661-441-745.000	MOTOR FUEL & OIL	23,671	16,137	25,000	21,410	30,000	30,000	30,000
661-441-751.000	UNIFORM CLEANING	1,500	2,014	2,000	2,554	3,000	3,000	3,000
661-441-766.000	TOOLS	1,200	1,084	1,200	162	1,200	1,200	1,200
661-441-775.000	M & R SUPPLIES	4,000	3,846	4,000	3,387	4,250	4,250	4,250
661-441-804.000	CONTRACTUAL SERVICE	300	291	400	397	600	600	600
661-441-806.000	DATA PROCESSING	790	539	1,100	971	1,200	1,200	1,200
661-441-852.000	RADIO MAINTENANCE	638	188	500	449	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	2,677	5,000	2,853	5,000	5,000	5,000
661-441-922.000	GAS	2,500	1,403	2,500	151	2,500	2,500	2,500
661-441-923.000	WATER	1,000	907	1,000	729	1,000	1,000	1,000
661-441-924.000	SEWER	1,000	770	824	539	1,000	1,000	1,000
661-441-930.000	M & R BUILDING	8,000	5,151	11,855	8,138	11,000	11,000	11,000
661-441-931.000	M & R EQUIPMENT	38,100	28,937	48,000	50,450	40,000	40,000	40,000
661-441-932.000	M & R GROUNDS	200		200		200	200	200
661-441-947.000	VEHICLE RENTAL				12			
661-441-956.000	MISCELLANEOUS EXPENSES	300	694	300	254	500	500	500
661-441-960.000	EDUCATION & TRAINING	300		300		1,000	1,000	1,000
661-441-968.000	DEPRECIATION EXPENSE	148,000	146,311	140,000		150,000	150,000	150,000
661-441-977.000 * *	CAPITAL OUTLAY-EQUIPMENT	5,000				25,000	25,000	25,000
661-441-977.003 * *	CAPITAL OUTLAY-TRACTOR					7,000	7,000	7,000
661-441-977.011	CAPITAL OUTLAY-SNOWPLOW			175,000				
661-441-977.017	CAPITAL OUTLAY-STREET SWEEPER	224,400						
661-441-977.018	CAPITAL OUTLAY - LEAF MACHINE			43,400	43,477			
661-441-992.000 * *	PRINCIPAL PAYMENT			86,043		89,948	89,948	89,948
661-441-993.000 * *	INTEREST PAYMENT	4,469	4,469	4,500	4,498	8,949	8,949	8,949
Totals for dept 441 - COLLECTIONS		573,859	220,472	630,199	181,749	457,573	457,573	457,573
TOTAL APPROPRIATIONS		629,869	271,102	744,070	292,211	508,828	508,828	508,828

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
NET OF REVENUES/APPROPRIATIONS - FUND 661		(85,761)	100,587	(169,260)	6,625	(159,361)	(159,361)	(159,361)
BEGINNING FUND BALANCE		289,713	289,713	390,298	390,298	396,923	396,923	396,923
ENDING FUND BALANCE		203,952	390,300	221,038	396,923	237,562	237,562	237,562



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 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.

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Fund 248 - DDA FUND								
ESTIMATED REVENUES								
Dept 000								
248-000-402.000	REAL PROPERTY TAXES	245,000	248,145	236,000	236,525	235,000	235,000	235,000
248-000-568.000	CONTRIBUTION FROM STATE -GRANT	43,000	46,793	53,000	53,758	53,000	53,000	53,000
248-000-665.000	INTEREST INCOME	160	118	60	47	35	35	35
248-000-676.008	DONATIONS- TOAN PARK RENOVATIONS		146,114		25,847			
248-000-678.005	REIMBURSEMENTS-INSURANCE AND WC				11			
248-000-678.006	REIMBURSEMENTS-MISCELLANEOUS		2,947		131			
248-000-678.012	REIMBURSEMENTS-BEER FEST	2,000		12,100	12,100	33,000	33,000	33,000
248-000-678.013	REIMBURSEMENTS - HOLIDAY FEST		67		229	3,500	3,500	3,500
248-000-678.014	REIMBURSEMENTS- SESQUICENTENIAL		10		5			
248-000-678.015	REIMBURSEMENTS - PRIME ACCOUNT	650						
Totals for dept 000 -		290,810	444,194	301,160	328,653	324,535	324,535	324,535
TOTAL ESTIMATED REVENUES		290,810	444,194	301,160	328,653	324,535	324,535	324,535

GL NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/22	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
APPROPRIATIONS								
Dept 267 - ADMINISTRATION								
248-267-702.000	S & W FULLTIME	4,500	1,788	4,500	4,160	4,700	4,700	4,700
248-267-703.000	S & W SUPERVISOR	62,185	59,987	64,600	52,182	67,200	67,200	67,200
248-267-715.000	S & W SOCIAL SECURITY	4,757	4,601	4,942	4,190	5,200	5,200	5,200
248-267-716.000	HEALTH INSURANCE	250	165	275	670	1,000	1,000	1,000
248-267-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION		39	100	46	100	100	100
248-267-717.000	LIFE/LTD INSURANCE	947	985	947	974	1,000	1,000	1,000
248-267-718.000	PENSION	4,815	4,539	4,936	4,669	5,200	5,200	5,200
248-267-719.000	OTHER FRINGE	350	250	250	250	300	300	300
248-267-720.000	WORKER'S COMPENSATION	100	3	100	123	150	150	150
248-267-723.000	UNEMPLOYMENT	50	6	50	39	40	40	40
248-267-730.000	POSTAGE	1,000	813	1,000	738	900	900	900
248-267-740.001	OPERATING SUPPLIES-MAIN ST BOARD	550	539	550	134	1,000	1,000	1,000
248-267-740.003	OPERATING SUPPLIES-DESIGN COMMITTEE	3,500	1,932	3,500	2,686	2,600	2,600	2,600
248-267-740.004	OPERATING SUPPLIES-ER COMMITTEE	2,500	1,444	2,000	39	700	700	700
248-267-740.005	OPERATING SUPPLIES-O&F COMMITTEE	3,000	945	2,000	610	1,000	1,000	1,000
248-267-740.006	OPERATING SUPPLIES-P&M COMMITTEE	5,300	3,992	4,500	5,702	5,000	5,000	5,000
248-267-740.008	OPERATING SUPPLIES - BEER FEST	8,000		7,000	7,065	20,000	20,000	20,000
248-267-740.009	OPERATING SUPPLIES - HOLIDAY FEST	2,000	825	6,800	7,373	5,800	5,800	5,800
248-267-740.011	OPERATING SUPPLIES - PRIME ACCOUNT	650	615	650		1,000	1,000	1,000
248-267-801.000	LEGAL SERVICE	800		500		2,000	2,000	2,000
248-267-802.000	AUDIT SERVICE	1,000	643	1,000		700	700	700
248-267-803.000	ENGINEERING SERVICE	5,000		500		2,500	2,500	2,500
248-267-804.000	CONTRACTUAL SERVICE	12,000	22,747	12,000	11,608	8,600	8,600	8,600
248-267-804.400	DOWNTOWN HOLIDAY DECOR CONTRACTS	8,500	8,965	8,500	7,830	8,400	8,400	8,400
248-267-806.000	DATA PROCESSING	500		1,500	1,416	2,350	2,350	2,350
248-267-851.000	TELEPHONE SERVICE	1,300	1,134	1,300	912	1,300	1,300	1,300
248-267-886.000	FIREWORKS (DDA)	2,500		5,000	5,600	2,500	2,500	2,500
248-267-934.000	M & R OFFICE EQUIPMENT	400	1,392	400		500	500	500
248-267-938.000	M & R STREET LIGHTS	15,000	118	15,000	250			
248-267-944.000	ADMINISTRATIVE SERVICES	3,600	3,600	3,600	3,300	3,600	3,600	3,600
248-267-947.000	VEHICLE RENTAL	900	813	1,800	1,478	1,600	1,600	1,600
248-267-956.000	MISCELLANEOUS EXPENSES	2,250	1,052	2,000	1,231	1,800	1,800	1,800
248-267-958.000	DUES & SUBSCRIPTIONS	600	664	1,000	856	1,000	1,000	1,000
248-267-960.000	EDUCATION & TRAINING	2,000	153	2,000	1,487	1,900	1,900	1,900
248-267-967.001	FACADE RESTORATION (DDA)	24,000	17,994					
248-267-982.000	CAPITAL OUTLAY-DDA	20,000						
248-267-982.001	CAPITAL OUTLAY - SPLASH PAD	546,000	44,912	624,000	571,620			
Totals for dept 267 - ADMINISTRATION		750,804	187,655	788,800	699,238	161,640	161,640	161,640
TOTAL APPROPRIATIONS		750,804	187,655	788,800	699,238	161,640	161,640	161,640
NET OF REVENUES/APPROPRIATIONS - FUND 248		(459,994)	256,539	(487,640)	(370,585)	162,895	162,895	162,895
BEGINNING FUND BALANCE		492,406	492,406	748,947	748,947	378,362	378,362	378,362
ENDING FUND BALANCE		32,412	748,945	261,307	378,362	541,257	541,257	541,257



WAGE/SALARY SCALE

Est. 1869

EMPLOYEE SALARY/WAGE INFORMATION BY POSITION

POSITION/TITLE	NO. OF POSITIONS	PAYGRADE	RANGE			
			BUDGETED 7/1/2022			
<u>DEPARTMENT OF PUBLIC SAFETY</u>						
PARAMEDIC	4	1	\$	47,930.00	\$	62,168.00
POLICE CHIEF & AMBULANCE DIRECTOR	1	8	\$	68,302.00	\$	91,707.00
POLICE SERGEANT	0	6	\$	54,995.00	\$	71,073.00
POLICE OFFICER	6	5	\$	50,544.00	\$	65,416.00
<u>DEPARTMENT OF PUBLIC SERVICES</u>						
DIRECTOR OF ELECTRIC	1	9	\$	73,506.00	\$	103,735.00
SENIOR LINEMAN	1	6	\$	73,840.00	\$	93,151.00
PARKS, RECREATION, & CEMTERTY SUPERVISOR	1	8	\$	68,302.00	\$	91,707.00
CEMETERY LABORER	1	4	\$	44,657.00	\$	57,180.00
MECHANIC	1	4	\$	46,800.00	\$	59,321.00
DPW LABORER	2	4	\$	44,657.00	\$	57,180.00
WASTEWATER LABORER	2	4	\$	48,380.00	\$	61,880.00
WATER LABORER	1	5	\$	49,296.00	\$	63,115.00

EMPLOYEE SALARY/WAGE INFORMATION BY POSITION**RANGE
BUDGETED 7/1/2022****NO. OF POSITIONS****POSITION/TITLE****POLICE/PART TIME:**

CERTIFIED	1	\$24.29/hr.
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AMBULANCE PAY:

Paramedic- Part time	3	\$18.35/hr.
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EMT	13	\$14.67/hr.
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2nd out Run Pay		\$18/hr.
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PARKS/CEMETERY/DPW PARTTIME

RE-HIRE 3 YEARS OR MORE	3	\$16.00/hr.
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RE-HIRE (\$1.00 more than new hire)	3	\$12.50/hr.
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NEW HIRE	0	\$11.50/hr.
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RECREATION PROGRAMMER	0	\$18.41/hr.
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ELECTION WORKERS:

CHAIRPERSON	2	\$13.00/hour
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ASSISTANTS	10	\$11.00/hour
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BOARD OF REVIEW	3	\$240/year
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EMPLOYEE SALARY/WAGE INFORMATION BY POSITION

POSITION/TITLE	NO. OF POSITIONS	PAYGRADE	RANGE BUDGETED 7/1/2022	
			LOW	HIGH
ADMINISTRATION				
MAYOR	1		\$700/year	
COUNCIL MEMBERS	4		\$500/year	
CITY ATTORNEY	1		\$115/hour max \$750/mth	
LIGHT & POWER BOARD	3		\$300/year	
CITY MANAGER	1	10	\$ 90,280.00	\$ 128,325.00
FINANCE OFFICER/TREASURER	1	9	\$ 73,506.00	\$ 103,735.00
ASSESSOR Contractual	1		\$34,000	\$34,000
CITY CLERK	1	6	\$ 56,054.00	\$ 75,379.82
ACCOUNT CLERK II	2	4	\$ 45,905.00	\$ 58,905.00
ACCOUNT CLERK I	1	3	\$ 41,620.00	\$ 53,372.00