

CITY OF PORTLAND, MICHIGAN

BUDGET

FOR

FISCAL YEAR 2023-2024

Adopted by City Council on May 15, 2023



| | |
|--|-----|
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City of Portland Budget FY 2023-2024

Council

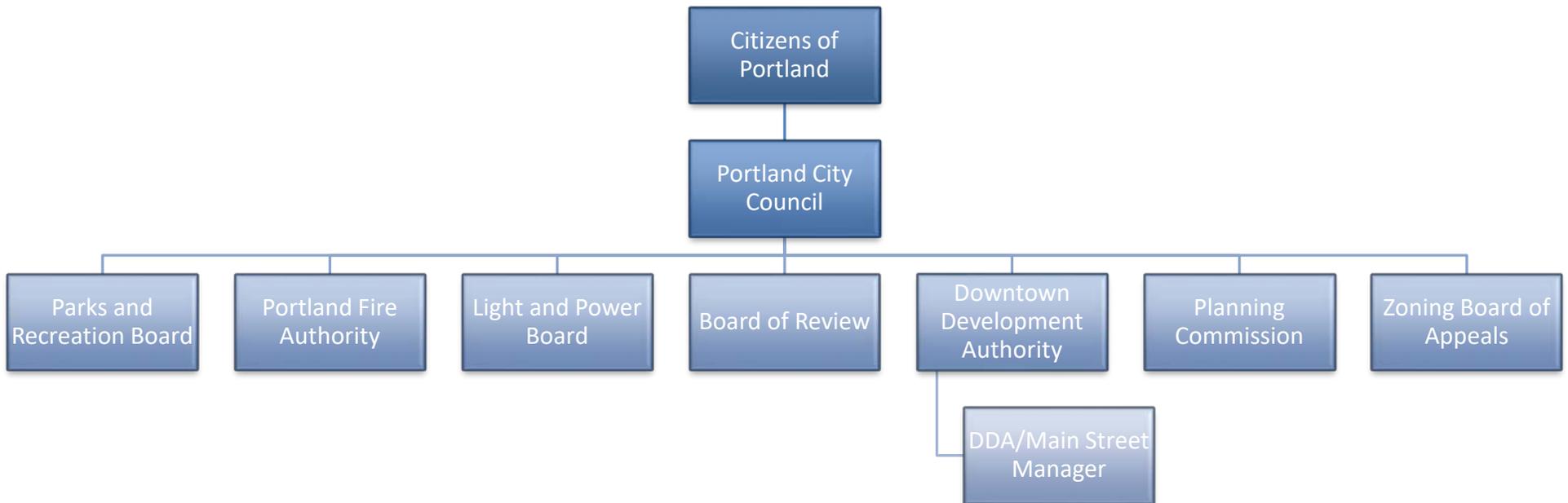
| | |
|---------------|---------------------|
| Mayor | James E. Barnes |
| Mayor Pro Tem | Joel VanSlambrouck |
| Councilmember | Patrick Fitzsimmons |
| Councilmember | Amanda Johnston |
| Councilmember | Erica Sheehan |

Staff

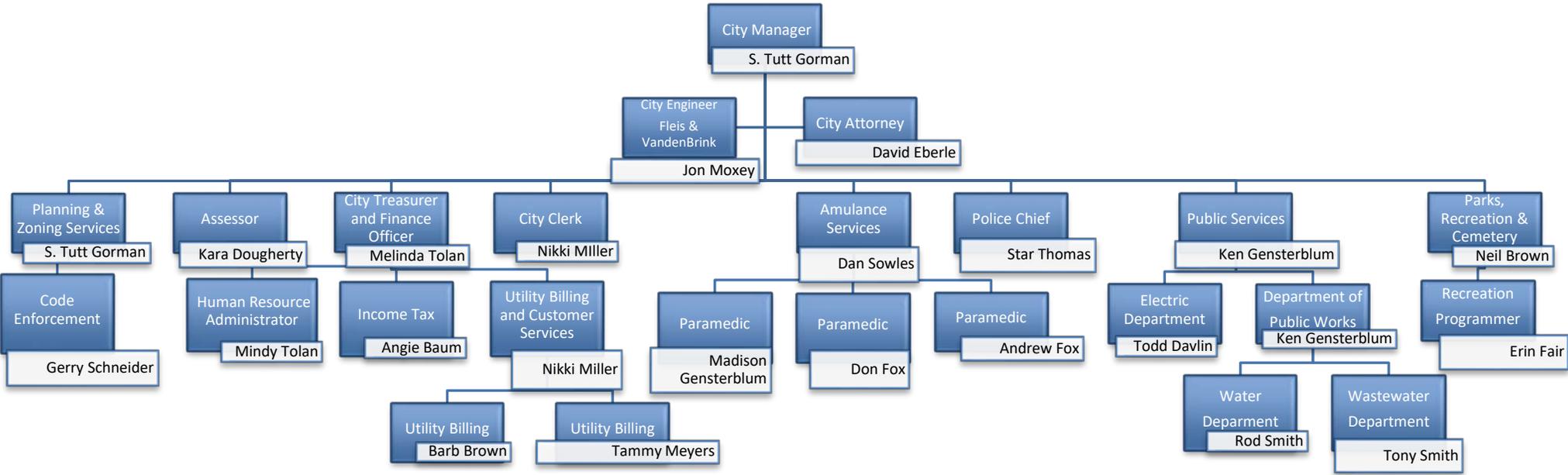
| | |
|--|---|
| City Manager | S. Tutt Gorman |
| City Treasurer/Finance Officer | Melinda Tolan |
| City Attorney | David Eberle |
| Electric Superintendent | Todd Davlin |
| City Clerk | Monique I. Miller |
| Assessor | Kara Daugherty |
| Director of Ambulance Services | Dan Sowles |
| Police Chief | 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 2023-2024

| | |
|--------------------------|---|
| January 16, 2023 | Department Heads provide departmental goals. |
| January 30, 2023 at 5:00 | City Council holds Goal Setting Session. |
| February 7, 2023 | Department Heads receive budget worksheets. |
| February 28, 2023 | Department Heads submit budget requests. |
| March 1 – 17, 2023 | City Manager reviews budget requests and prepares draft budget. |
| March 20 – 24, 2023 | City Manager meets with Department Heads as needed to review requests and adjust recommendations. |
| April 17, 2023 | City Manager submits budget recommendation to City Council and the City Council schedules a Budget Workshop. City Council schedules Public Hearing. |
| May 1, 2023 | Notice of Public Hearing on budget must be published by this date. |
| May 7, 2023 | City Council holds a Budget Workshop. |
| May 15, 2023 | City Council holds Public Hearing and considers adoption of budget. |
| July 1, 2023 | FY 2023-2024 Budget goes into effect. |



BUDGET PROCESS

AND

PROCEDURES

Est. 1869

BUDGETING PROCEDURES

Act No. 621, Public Acts of 1978

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

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

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

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

General Concepts

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

Specific Provisions

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

Implementation and Enforcement

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



**FINANCIAL AND
INVESTMENT**

POLICIES

Est. 1869

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

PURPOSE

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

SCOPE

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

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

OBJECTIVES

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

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

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

PRUDENCE

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

ETHICS

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

DELEGATION OF AUTHORITY

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

AUTHORIZED INSTITUTIONS

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

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

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

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

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

AUTHORIZED INVESTMENTS

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

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

SAFEKEEPING AND CUSTODY

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

INTERNAL CONTROLS

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

REPORTING REQUIREMENTS

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



BUDGET RESOLUTIONS

AND

NOTICE OF PUBLIC HEARING

Est. 1869

**CITY OF PORTLAND
CITY COUNCIL
SPECIAL MEETING**

MEETING NOTICE

In compliance with the Open Meetings Act the City of Portland City Council will meet on Monday, May 4, 2023 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 2023/2024 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, 2023 through June 30, 2024. The Public Hearing will be held on Monday, May 15, 2023 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 Fitzsimmons, supported by Council Member Sheehan, made a motion to adopt the following resolution:

RESOLUTION NO. 23-34

**A RESOLUTION TO ADOPT THE CITY OF
PORTLAND'S ANNUAL BUDGET FOR FISCAL
YEAR 2023-2024 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, 2023, and ending June 30, 2024, to the City Council on May 1, 2023; 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 15, 2023, 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, 2023, and ending June 30, 2024, are hereby appropriated by the Portland City Council as follows:

| | |
|--|--------------------------------|
| 101 - GENERAL FUND | |
| Mayor and Council | \$ 60,975.00 |
| Community Promotion | \$ 383,250.00 |
| City Manager | \$ 217,766.00 |
| Elections | \$ 17,130.00 |
| General Administration | \$ 522,175.00 |
| Assessor's Department | \$ 59,870.00 |
| City Hall | \$ 100,585.00 |
| Economic Development | \$ 24,000.00 |
| Police Department | \$ 944,551.00 |
| Code Enforcement Zoning and Planning | \$ 30,770.00 |
| Cemetery Department | \$ 205,835.00 |
| Parks Department | \$ 478,472.00 |
| SUBTOTAL OF EXPENDITURES FOR GENERAL FUND | \$3,045,379.00 |
| 105 - INCOME TAX FUND | \$ 1,579,601.00 |
| 202 - MAJOR STREET FUND | \$ 1,536,354.00 |
| 203 - LOCAL STREET FUND | \$ 564,732.00 |
| 208 - RECREATION FUND | \$ 124,100.00 |
| 210 - AMBULANCE FUND | \$ 932,420.00 |
| 248 - DOWNTOWN DEVELOPMENT AUTHORITY FUND | \$ 200,190.00 |
| 520 - REFUSE COLLECTION FUND | \$ 197,000.00 |
| 582 - ELECTRIC DEPARTMENT FUND | \$ 6,861,020.00 |
| 590 - WASTEWATER DISPOSAL FUND | \$ 1,718,301.00 |
| 591 - WATER DEPARTMENT FUND | \$ 1,098,227.00 |
| 661 - MOTOR POOL FUND | \$ 627,261.00 |
| GRAND TOTAL EXPENDITURES ALL FUNDS | <u>\$ 18,484,585.00</u> |

BE IT FURTHER RESOLVED, that the contributions "TO and FROM" for the fiscal year commencing July 1, 2023 and ending June 30, 2024 are hereby appropriated by the City Council as follows:

| | | |
|----------------------|----|------------------------------|
| From General Fund | | |
| To Motor Pool | \$ | 24,000.00 |
| From Income Tax | | |
| To Major Street Fund | \$ | 931,000.00 |
| From Ambulance | | |
| To Motor Pool | \$ | 26,552.00 |
| | | |
| | | From Electric Fund |
| To General Fund | \$ | 109,391.00 |
| From Wastewater Fund | | |
| To General Fund | \$ | 52,750.00 |
| From Water Fund | | |
| To General Fund | \$ | 39,200.00 |
| | | |
| | | GRAND TOTAL TRANSFERS |
| | | ALL FUNDS |
| | \$ | <u>1,182,893.00</u> |

BE IT FURTHER RESOLVED, that the revenues for the fiscal year commencing July 1, 2023 and ending June 30, 2024 are estimated as follows:

| | | |
|----------------------------|----|--------------|
| 101 - GENERAL FUND REVENUE | | |
| Taxes | \$ | 1,223,862.00 |
| Licenses & Permits | \$ | 99,100.00 |
| Grants / Revenue Sharing | \$ | 539,409.00 |
| Charges for Services | \$ | 471,992.00 |

| | | | |
|--|---------------------------------|----|-------------------------------|
| | Fines & Forfeits | \$ | 9,400.00 |
| | Other | \$ | <u>319,616.00</u> |
| | | | |
| | SUBTOTAL OF REVENUES FOR | | |
| | GENERAL FUND | | \$ 2,663,379.00 |
| | | | |
| | 105 - INCOME TAX FUND | \$ | 939,400.00 |
| | 150 - PERPETUAL CARE | \$ | 3,000.00 |
| | 202 - MAJOR STREET FUND | \$ | 1,396,122.00 |
| | 203 - LOCAL STREET FUND | \$ | 526,497.00 |
| | 208 - RECREATION FUND | \$ | 114,100.00 |
| | 210 - AMBULANCE FUND | \$ | 832,420.00 |
| | 248 - DOWNTOWN DEVELOPMENT | | |
| | AUTHORITY FUND | \$ | 335,000.00 |
| | 520 - REFUSE COLLECTION FUND | \$ | 198,600.00 |
| | 582 - ELECTRIC DEPARTMENT FUND | \$ | 5,431,900.00 |
| | 590 - WASTEWATER DISPOSAL FUND | \$ | 1,754,800.00 |
| | 591 - WATER DEPARTMENT FUND | \$ | 891,783.00 |
| | 661- EQUIPMENT FUND | \$ | <u>357,182.00</u> |
| | | | |
| | GRAND TOTAL REVENUES | | |
| | ALL FUNDS | | <u>\$15,444,183.00</u> |

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

| | | |
|------------------------|----|------------|
| 101 - GENERAL FUND | \$ | 382,000.00 |
| 105 - INCOME TAX FUND | \$ | 640,201.00 |
| 202- MAJOR STREETS | \$ | 140,232.00 |
| 203 -LOCAL STREET FUND | \$ | 38,235.00 |
| 208- RECREATION | \$ | 10,000.00 |
| 201- AMBULANCE | \$ | 100,000.00 |

| | | |
|-------------------------------|----|---------------------|
| 248 -DDA FUND | \$ | 0.00 |
| 582 -ELECTRIC DEPARTMENT FUND | \$ | 1,429,120.00 |
| 590 -WASTEWATER FUND | \$ | 0.00 |
| 591 - WATER DEPARTMENT FUND | \$ | 206,444.00 |
| 661 – MOTOR POOL FUND | \$ | <u>270,079.00</u> |
| | | |
| TOTAL | \$ | 3,216,311.00 |

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 2023 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 5% increase in water, and a 25% 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: Fitzsimmons, Sheehan, VanSlambrouck, Johnston, Barnes
Nays: None
Absent: None
Abstain: None

RESOLUTION DECLARED ADOPTED.

Dated: May 15, 2023

Monique I. Miller, City Clerk

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 15, 2023 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.

Miller, City Clerk

Monique I.



GENERAL FUND

05/30/2023

BUDGET REPORT FOR CITY OF PORTLAND
Calculations as of 05/31/2023

| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|-------------------------|---------------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Fund 101 - GENERAL FUND | | | | | | | | |
| ESTIMATED REVENUES | | | | | | | | |
| Dept 000 | | | | | | | | |
| 101-000-402.000 | REAL PROPERTY TAXES | 1,133,465 | 1,146,778 | 1,181,528 | 1,196,258 | 1,218,862 | 1,218,862 | 1,218,862 |
| 101-000-432.000 | PILOT-GOLDEN BRIDGE MANOR | 1,700 | 1,780 | 1,700 | | 1,800 | 1,800 | 1,800 |
| 101-000-432.001 | PILOT- WODA (OLD SCHOOL MANOR) | 2,000 | 3,030 | 3,000 | 3,176 | 3,200 | 3,200 | 3,200 |
| 101-000-434.000 | TRAILER FEES | 300 | | | | | | |
| 101-000-445.000 | PENALTY & INTEREST | 5,350 | 3,528 | 5,350 | 5,105 | 4,500 | 4,500 | 4,500 |
| 101-000-447.000 | TAX COLLECTION FEES | 45,450 | 46,113 | 45,500 | 48,846 | 49,000 | 49,000 | 49,000 |
| 101-000-451.000 | SPECIAL ASSESSMENT FEES | | 6 | | 5 | | | |
| 101-000-476.000 | BUSINESS PERMITS | 100 | 600 | 100 | 100 | 100 | 100 | 100 |
| 101-000-477.000 | CABLE TV FEES | 19,500 | 17,938 | 17,500 | 14,042 | 14,000 | 14,000 | 14,000 |
| 101-000-490.000 | NON-BUSINESS PERMITS | 75,000 | 75,266 | 85,000 | 87,213 | 85,000 | 85,000 | 85,000 |
| 101-000-543.000 | ACT 302 POLICE TRAINING GRANT | 660 | 700 | 600 | 1,116 | 500 | 500 | 500 |
| 101-000-570.000 | LIQUOR FEES | 3,720 | 3,932 | 3,900 | 3,898 | 3,900 | 3,900 | 3,900 |
| 101-000-572.000 | METRO ACT PERMIT FEES | | | | 500 | | | |
| 101-000-573.000 | LOCAL COMM. STABILIZATION SHARE APPRO | 3,000 | 21 | | | | | |
| 101-000-574.000 | REVENUE SHARING-CONST SALES | 351,597 | 409,222 | 370,456 | 350,860 | 414,503 | 414,503 | 414,503 |
| 101-000-574.001 | REVENUE SHARING-STAT SALES | 111,919 | 113,784 | 114,162 | 99,695 | 121,006 | 121,006 | 121,006 |
| 101-000-609.000 | SEX OFFENDER REGISTRATION FEES | 100 | | | 100 | 100 | 100 | 100 |
| 101-000-620.000 | PBT TESTING FEES | 1,000 | | | 5 | | | |
| 101-000-623.000 | TRANSCRIPT FEES | 600 | 997 | 700 | 735 | 400 | 400 | 400 |
| 101-000-624.000 | MISCELLANEOUS FEES | 200 | 1 | | 1 | | | |
| 101-000-628.000 | ADMINISTRATIVE CHARGES | 329,026 | 329,026 | 329,026 | 301,607 | 442,992 | 442,992 | 442,992 |
| 101-000-630.000 | CEMETERY LOT SALES | 12,200 | 7,810 | 9,000 | 11,130 | 10,000 | 10,000 | 10,000 |
| 101-000-633.000 | CEMETERY CARE FEES | 6,500 | 5,955 | 6,000 | 4,933 | 6,000 | 6,000 | 6,000 |
| 101-000-634.000 | GRAVE OPENING FEES | 15,500 | 12,500 | 12,500 | 14,950 | 13,000 | 13,000 | 13,000 |
| 101-000-656.000 | DISTRICT COURT FINES | 9,000 | 6,103 | 6,500 | 6,953 | 6,800 | 6,800 | 6,800 |
| 101-000-661.000 | PARKING FINES | 4,300 | 1,959 | 2,000 | 990 | 1,400 | 1,400 | 1,400 |
| 101-000-662.000 | DRUG FORFEITURE MONEY | | | 2,759 | | | | |
| 101-000-663.000 | MISCELLANEOUS FINES | 2,000 | 1,271 | 2,500 | 1,541 | 1,200 | 1,200 | 1,200 |
| 101-000-665.000 | INTEREST INCOME | | | | 6,780 | 5,600 | 5,600 | 5,600 |
| 101-000-665.002 | INTEREST INCOME-PERPETUAL CARE | | 255 | | 981 | 500 | 500 | 500 |
| 101-000-667.000 | RENTAL INCOME | 6,000 | 9,405 | 9,000 | 6,730 | 7,000 | 7,000 | 7,000 |
| 101-000-676.001 | DONATIONS-MISCELLANEOUS | | 100 | | 125 | 100 | 100 | 100 |
| 101-000-676.004 | DONATION-RED MILL BUILDING | 10,000 | 20,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 101-000-677.000 | MOWING/STUMP/SNOW REMOVAL | | (157) | | | | | |
| 101-000-678.000 | MERS FOREITURE REVENUES | 21,500 | 32,848 | | 3,771 | 2,500 | 2,500 | 2,500 |
| 101-000-678.004 | REIMBURSEMETNS-PATROL | | 399 | | | | | |
| 101-000-678.005 | REIMBURSEMENTS-INSURANCE AND WC | 5,000 | 4,731 | 4,500 | 5,953 | 6,000 | 6,000 | 6,000 |
| 101-000-678.006 | REIMBURSEMENTS- MISCELLANEOUS | 69,500 | 81,235 | 38,710 | 27,054 | 25,000 | 25,000 | 25,000 |
| 101-000-678.007 | REIMBURSEMENTS-PAMA | 2,000 | 1,865 | 2,000 | 1,898 | 2,000 | 2,000 | 2,000 |

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BUDGET REPORT FOR CITY OF PORTLAND

Calculations as of 05/31/2023

| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|--------------------------|----------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| 101-000-693.000 | SALE OF EQUIPMENT | | | | 14,908 | 4,900 | 4,900 | 4,900 |
| 101-000-699.150 | TRANSFER FROM PERP CARE | 50 | 6 | 400 | 258 | 175 | 175 | 175 |
| 101-000-699.582 | TRANSFER FROM ELECTRIC (IN LIEU | 160,000 | 160,000 | 178,000 | 178,000 | 109,391 | 109,391 | 109,391 |
| 101-000-699.590 | TRANS FROM WASTEWATER (IN LIEU O | 41,446 | 41,446 | 50,895 | 50,895 | 52,750 | 52,750 | 52,750 |
| 101-000-699.591 | TRANSFER FROM WATER (IN LIEU OF | 32,009 | 32,009 | 37,453 | 37,453 | 39,200 | 39,200 | 39,200 |
| Totals for dept 000 - | | 2,481,692 | 2,572,462 | 2,530,739 | 2,498,565 | 2,663,379 | 2,663,379 | 2,663,379 |
| TOTAL ESTIMATED REVENUES | | 2,481,692 | 2,572,462 | 2,530,739 | 2,498,565 | 2,663,379 | 2,663,379 | 2,663,379 |

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.

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BUDGET REPORT FOR CITY OF PORTLAND
Calculations as of 05/31/2023

| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 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 | 212 | 285 | 285 | 285 |
| 101-100-719.000 | OTHER FRINGE | 625 | 625 | 750 | 750 | 750 | 750 | 750 |
| 101-100-720.000 | WORKER'S COMPENSATION | 50 | 29 | 50 | 23 | 40 | 40 | 40 |
| 101-100-864.000 | CONFERENCE & WORKSHOP | 1,000 | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 101-100-956.000 | MISCELLANEOUS EXPENSES | 500 | 424 | 500 | 145 | 200 | 200 | 200 |
| 101-100-995.208 | TRANSFER TO RECREATION | 32,000 | 24,000 | | | 32,000 | 32,000 | 32,000 |
| 101-100-995.661 | TRANSFER TO MOTOR POOL | 32,000 | 32,000 | 30,070 | 24,070 | 24,000 | 24,000 | 24,000 |
| Totals for dept 100 - COUNCIL | | 69,160 | 60,032 | 35,355 | 27,225 | 60,975 | 60,975 | 60,975 |

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.

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BUDGET REPORT FOR CITY OF PORTLAND

Calculations as of 05/31/2023

| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|------------------------------------|-------------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Dept 172 - CITY MANAGER | | | | | | | | |
| 101-172-703.000 | S & W SUPERVISOR | 128,298 | 126,211 | 137,422 | 118,927 | 141,510 | 141,510 | 141,510 |
| 101-172-715.000 | S & W SOCIAL SECURITY | 9,815 | 9,221 | 10,614 | 8,544 | 10,900 | 10,900 | 10,900 |
| 101-172-716.000 | HEALTH INSURANCE | 6,636 | 7,396 | 18,842 | 13,673 | 16,500 | 16,500 | 16,500 |
| 101-172-716.002 | HEALTH SAVINGS ACCOUNT CONTRIBUTION | 1,040 | 1,647 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 101-172-716.003 | HEALTH REIMBURSEMENT ACCOUNT (HRA) | 1,650 | | 3,360 | 898 | 4,800 | 4,800 | 4,800 |
| 101-172-717.000 | LIFE/LTD INSURANCE | 947 | 1,059 | 1,500 | 1,487 | 1,200 | 1,200 | 1,200 |
| 101-172-718.000 | PENSION | 29,720 | 29,509 | 31,600 | 28,771 | 33,000 | 33,000 | 33,000 |
| 101-172-719.000 | OTHER FRINGE | 290 | 313 | 335 | 331 | 350 | 350 | 350 |
| 101-172-720.000 | WORKER'S COMPENSATION | 250 | 231 | 250 | 195 | 250 | 250 | 250 |
| 101-172-723.000 | UNEMPLOYMENT | 35 | 34 | 36 | 14 | 20 | 20 | 20 |
| 101-172-727.000 | OFFICE SUPPLIES | 50 | | 50 | | 36 | 36 | 36 |
| 101-172-740.000 | OPERATING SUPPLIES | | 60 | 100 | | | | |
| 101-172-851.000 | TELEPHONE SERVICE | 600 | 516 | 650 | 458 | 600 | 600 | 600 |
| 101-172-864.000 | CONFERENCE & WORKSHOP | 1,500 | 899 | 1,600 | 726 | 1,800 | 1,800 | 1,800 |
| 101-172-869.000 | MILEAGE | 175 | 296 | 250 | | 300 | 300 | 300 |
| 101-172-934.000 | M & R OFFICE EQUIPMENT | 500 | | 2,000 | 971 | 2,000 | 2,000 | 2,000 |
| 101-172-958.000 | DUES & SUBSCRIPTIONS | 1,000 | 778 | 1,000 | 1,168 | 1,500 | 1,500 | 1,500 |
| Totals for dept 172 - CITY MANAGER | | 182,506 | 178,170 | 212,609 | 179,163 | 217,766 | 217,766 | 217,766 |

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.

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BUDGET REPORT FOR CITY OF PORTLAND
Calculations as of 05/31/2023

| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|--|---------------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Dept 201 - GENERAL ADMINISTRATION | | | | | | | | |
| 101-201-703.000 | S & W SUPERVISOR | 97,300 | 94,182 | 100,188 | 87,683 | 122,100 | 122,100 | 122,100 |
| 101-201-704.000 | S & W RECORDKEEPING | 50,184 | 48,019 | 50,150 | 42,851 | 54,000 | 54,000 | 54,000 |
| 101-201-710.000 | S& W OVERTIME | | | | 305 | | | |
| 101-201-715.000 | S & W SOCIAL SECURITY | 12,000 | 9,894 | 11,700 | 9,267 | 13,500 | 13,500 | 13,500 |
| 101-201-716.000 | HEALTH INSURANCE | 25,500 | 22,504 | 23,220 | 20,678 | 27,000 | 27,000 | 27,000 |
| 101-201-716.002 | HEALTH SAVINGS ACCOUNT CONTRIBUTION | 3,484 | 3,172 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 101-201-716.003 | HEALTH REIMBURSEMENT ACCOUNT (HRA) | 4,200 | 7,137 | 4,500 | 835 | 6,500 | 6,500 | 6,500 |
| 101-201-717.000 | LIFE/LTD INSURANCE | 1,705 | 1,549 | 2,000 | 1,395 | 2,000 | 2,000 | 2,000 |
| 101-201-718.000 | PENSION | 31,900 | 31,921 | 36,300 | 29,588 | 38,000 | 38,000 | 38,000 |
| 101-201-719.000 | OTHER FRINGE | 500 | 614 | 800 | 427 | 800 | 800 | 800 |
| 101-201-720.000 | WORKER'S COMPENSATION | 500 | 488 | 900 | 418 | 800 | 800 | 800 |
| 101-201-723.000 | UNEMPLOYMENT | 58 | 56 | 60 | 23 | 50 | 50 | 50 |
| 101-201-727.000 | OFFICE SUPPLIES | 2,400 | 2,439 | 3,500 | 3,605 | 3,200 | 3,200 | 3,200 |
| 101-201-730.000 | POSTAGE | 6,700 | 6,284 | 6,500 | 5,234 | 6,600 | 6,600 | 6,600 |
| 101-201-734.000 | SAFETY SUPPLIES | 700 | 320 | 800 | 487 | 1,725 | 1,725 | 1,725 |
| 101-201-740.000 | OPERATING SUPPLIES | 3,500 | 2,407 | 3,500 | 2,303 | 2,500 | 2,500 | 2,500 |
| 101-201-801.000 | LEGAL SERVICE | 20,000 | 21,506 | 19,000 | 13,020 | 12,000 | 12,000 | 12,000 |
| 101-201-802.000 | AUDIT SERVICE | 4,600 | 3,700 | 4,600 | 4,000 | 5,100 | 5,100 | 5,100 |
| 101-201-803.000 | ENGINEERING SERVICE | 9,500 | 9,666 | 8,500 | 5,092 | 8,000 | 8,000 | 8,000 |
| 101-201-804.000 | CONTRACTUAL SERVICE | 8,200 | 7,892 | 9,000 | 6,311 | 9,800 | 9,800 | 9,800 |
| 101-201-804.200 | CONTRACTUAL SERVICES NON BUSINESS PER | 75,000 | 71,762 | 85,000 | 73,734 | 85,000 | 85,000 | 85,000 |
| 101-201-806.000 | DATA PROCESSING | 6,500 | 6,441 | 7,000 | 7,197 | 24,000 | 24,000 | 24,000 |
| 101-201-810.000 | EQUIPMENT MAINTENANCE CONTRACT | 12,500 | 10,550 | 12,500 | 9,707 | 13,500 | 13,500 | 13,500 |
| 101-201-851.000 | TELEPHONE SERVICE | 7,500 | 7,753 | 7,800 | 9,107 | 8,500 | 8,500 | 8,500 |
| 101-201-864.000 | CONFERENCE & WORKSHOP | 1,500 | 1,606 | 1,500 | 1,505 | 1,500 | 1,500 | 1,500 |
| 101-201-901.000 | LEGAL NOTICES | 2,200 | 2,605 | 1,800 | 1,457 | 2,000 | 2,000 | 2,000 |
| 101-201-912.000 | PROPERTY INSURANCE | 3,810 | 3,804 | 4,000 | 3,867 | 4,000 | 4,000 | 4,000 |
| 101-201-913.000 | LIABILITY INSURANCE | 43,000 | 41,419 | 43,000 | 41,730 | 43,000 | 43,000 | 43,000 |
| 101-201-934.000 | M & R OFFICE EQUIPMENT | 2,000 | 1,236 | 4,000 | 1,711 | 2,000 | 2,000 | 2,000 |
| 101-201-956.000 | MISCELLANEOUS EXPENSES | 700 | 18,452 | 700 | 1,267 | 700 | 700 | 700 |
| 101-201-958.000 | DUES & SUBSCRIPTIONS | 4,500 | 4,067 | 4,200 | 4,145 | 4,200 | 4,200 | 4,200 |
| 101-201-960.000 | EDUCATION & TRAINING | | | 2,200 | 2,112 | 2,500 | 2,500 | 2,500 |
| 101-201-975.000 | CAPITAL OUTLAY BUILDING | 15,500 | 15,037 | | | 12,000 | 12,000 | 12,000 |
| | FOOTNOTE AMOUNTS: | | | | | 12,000 | | |
| | DPW DRYINGBED | | | | | | | |
| 101-201-983.000 | OFFICE EQUIPMENT LEASE | 20,500 | 20,448 | 700 | 636 | 1,100 | 1,100 | 1,100 |
| Totals for dept 201 - GENERAL ADMINISTRATION | | 478,141 | 478,930 | 464,118 | 396,197 | 522,175 | 522,175 | 522,175 |

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.

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BUDGET REPORT FOR CITY OF PORTLAND

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|---------------------------------|--------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Dept 257 - ASSESSING | | | | | | | | |
| 101-257-712.000 | S & W ELECTED OFFICIALS | 720 | 720 | 720 | 720 | 720 | 720 | 720 |
| 101-257-718.000 | PENSION | 12,800 | 13,824 | 14,592 | 13,376 | 15,100 | 15,100 | 15,100 |
| 101-257-720.000 | WORKER'S COMPENSATION | 80 | 73 | 100 | 64 | 100 | 100 | 100 |
| 101-257-727.000 | OFFICE SUPPLIES | 220 | 190 | 375 | 355 | 300 | 300 | 300 |
| 101-257-730.000 | POSTAGE | 1,000 | 1,097 | 900 | 400 | 1,000 | 1,000 | 1,000 |
| 101-257-740.000 | OPERATING SUPPLIES | 100 | 66 | | 84 | 150 | 150 | 150 |
| 101-257-801.000 | LEGAL SERVICE | 1,000 | | 500 | 455 | 300 | 300 | 300 |
| 101-257-804.000 | CONTRACTUAL SERVICE | 35,500 | 35,458 | 37,000 | 32,510 | 39,200 | 39,200 | 39,200 |
| 101-257-806.000 | DATA PROCESSING | 620 | 636 | 1,700 | 1,398 | 1,500 | 1,500 | 1,500 |
| 101-257-810.000 | EQUIPMENT MAINTENANCE CONTRACT | 1,300 | 1,306 | 1,400 | 1,355 | 500 | 500 | 500 |
| 101-257-851.000 | TELEPHONE SERVICE | 600 | 516 | 650 | 458 | 500 | 500 | 500 |
| 101-257-864.000 | CONFERENCE & WORKSHOP | | 55 | | | | | |
| 101-257-901.000 | LEGAL NOTICES | 100 | 82 | | | | | |
| 101-257-934.000 | M & R OFFICE EQUIPMENT | | | 500 | | | | |
| 101-257-956.000 | MISCELLANEOUS EXPENSES | 200 | 177 | | 34 | | | |
| 101-257-958.000 | DUES & SUBSCRIPTIONS | | | 500 | 500 | 500 | 500 | 500 |
| Totals for dept 257 - ASSESSING | | 54,240 | 54,200 | 58,937 | 51,709 | 59,870 | 59,870 | 59,870 |

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.

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|---------------------------------|--------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Dept 262 - ELECTIONS | | | | | | | | |
| 101-262-706.000 | S & W PARTTIME | 2,000 | 1,023 | 4,500 | 2,927 | 4,500 | 4,500 | 4,500 |
| 101-262-730.000 | POSTAGE | 400 | 162 | 750 | 144 | 750 | 750 | 750 |
| 101-262-740.000 | OPERATING SUPPLIES | 1,000 | 1,185 | 2,000 | 1,612 | 3,100 | 3,100 | 3,100 |
| 101-262-804.000 | CONTRACTUAL SERVICE | 600 | | 600 | 600 | | | |
| 101-262-806.000 | DATA PROCESSING | 600 | 600 | 600 | 600 | 600 | 600 | 600 |
| 101-262-810.000 | EQUIPMENT MAINTENANCE CONTRACT | 850 | | 1,230 | 1,228 | 1,230 | 1,230 | 1,230 |
| 101-262-901.000 | LEGAL NOTICES | 600 | 534 | 120 | | 150 | 150 | 150 |
| 101-262-956.000 | MISCELLANEOUS EXPENSES | 500 | 543 | 750 | 677 | 800 | 800 | 800 |
| 101-262-977.000 | CAPITAL OUTLAY-EQUIPMENT | | | | | 6,000 | 6,000 | 6,000 |
| Totals for dept 262 - ELECTIONS | | 6,550 | 4,047 | 10,550 | 7,188 | 17,130 | 17,130 | 17,130 |

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|---------------------------------|--|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Dept 265 - CITY HALL | | | | | | | | |
| 101-265-702.000 | S & W FULLTIME | 2,000 | 1,681 | 1,700 | 975 | 1,800 | 1,800 | 1,800 |
| 101-265-706.000 | S & W PARTTIME | 800 | 548 | 800 | 739 | 1,000 | 1,000 | 1,000 |
| 101-265-710.000 | S& W OVERTIME | | | | 74 | 100 | 100 | 100 |
| 101-265-715.000 | S & W SOCIAL SECURITY | 160 | 167 | 190 | 135 | 150 | 150 | 150 |
| 101-265-716.000 | HEALTH INSURANCE | 100 | 114 | 120 | 43 | 100 | 100 | 100 |
| 101-265-717.000 | LIFE/LTD INSURANCE | 25 | 18 | 30 | 15 | 30 | 30 | 30 |
| 101-265-718.000 | PENSION | 300 | 250 | 300 | 237 | 400 | 400 | 400 |
| 101-265-723.000 | UNEMPLOYMENT | 5 | 2 | 1 | 2 | 5 | 5 | 5 |
| 101-265-734.000 | SAFETY SUPPLIES | 400 | 70 | 2,525 | 407 | 500 | 500 | 500 |
| 101-265-740.000 | OPERATING SUPPLIES | 1,200 | 563 | 1,200 | 647 | 1,200 | 1,200 | 1,200 |
| 101-265-804.000 | CONTRACTUAL SERVICE | 8,100 | 6,525 | 12,000 | 7,444 | 10,000 | 10,000 | 10,000 |
| 101-265-810.000 | EQUIPMENT MAINTENANCE CONTRACT | 11,500 | 8,853 | 11,000 | 8,473 | 10,500 | 10,500 | 10,500 |
| 101-265-921.000 | ELECTRICITY | 18,000 | 18,061 | 19,000 | 16,612 | 19,800 | 19,800 | 19,800 |
| 101-265-922.000 | GAS | 9,200 | 9,994 | 7,200 | 7,994 | 7,500 | 7,500 | 7,500 |
| 101-265-923.000 | WATER | 7,000 | 6,244 | 12,000 | 7,999 | 12,500 | 12,500 | 12,500 |
| 101-265-924.000 | SEWER | 1,600 | 1,181 | 1,900 | 2,218 | 3,000 | 3,000 | 3,000 |
| 101-265-930.000 | M & R BUILDING | 15,000 | 13,619 | 44,000 | 49,495 | 25,000 | 25,000 | 25,000 |
| | FOOTNOTE AMOUNTS: WATER FOUNTAINS FIXED | | | | | 3,500 | | |
| | FOOTNOTE AMOUNTS: PAINT CITY HALL | | | | | 10,000 | | |
| | GL # FOOTNOTE TOTAL: | | | | | 13,500 | | |
| 101-265-931.000 | M & R EQUIPMENT | 200 | 189 | 8,500 | | 1,500 | 1,500 | 1,500 |
| | FOOTNOTE AMOUNTS: LOBBY TVS | | | | | 1,500 | | |
| 101-265-934.000 | M & R OFFICE EQUIPMENT | | | 2,686 | | 5,000 | 5,000 | 5,000 |
| 101-265-947.000 | VEHICLE RENTAL | 500 | 500 | 500 | 276 | 500 | 500 | 500 |
| | FOOTNOTE AMOUNTS: NEW POSTAGE MACHINE | | | | | 5,000 | | |
| Totals for dept 265 - CITY HALL | | 76,090 | 68,579 | 125,652 | 103,785 | 100,585 | 100,585 | 100,585 |

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.

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|-------------------|-------------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Dept 301 - POLICE | | | | | | | | |
| 101-301-702.000 | S & W FULLTIME | 351,253 | 306,655 | 398,000 | 232,242 | 450,100 | 450,100 | 450,100 |
| 101-301-703.000 | S & W SUPERVISOR | 68,540 | 65,364 | 67,500 | 53,219 | 113,026 | 113,026 | 113,026 |
| 101-301-706.000 | S & W PARTTIME | 6,500 | 5,210 | 6,000 | 7,915 | 8,500 | 8,500 | 8,500 |
| 101-301-710.000 | S& W OVERTIME | 32,000 | 30,370 | 33,500 | 23,403 | 30,000 | 30,000 | 30,000 |
| 101-301-711.000 | S & W HEALTH PREMIUMS | 1,200 | 1,205 | 1,200 | 1,071 | 1,200 | 1,200 | 1,200 |
| 101-301-715.000 | S & W SOCIAL SECURITY | 36,390 | 29,792 | 36,200 | 23,188 | 43,000 | 43,000 | 43,000 |
| 101-301-716.000 | HEALTH INSURANCE | 40,000 | 31,996 | 51,000 | 28,290 | 45,000 | 45,000 | 45,000 |
| 101-301-716.002 | HEALTH SAVINGS ACCOUNT CONTRIBUTION | 12,400 | 12,606 | 11,000 | 12,606 | 12,000 | 12,000 | 12,000 |
| 101-301-716.003 | HEALTH REIMBURSEMENT ACCOUNT (HRA) | | | 1,500 | | | | |
| 101-301-717.000 | LIFE/LTD INSURANCE | 5,682 | 5,172 | 6,800 | 4,430 | 6,800 | 6,800 | 6,800 |
| 101-301-718.000 | PENSION | 82,626 | 81,989 | 82,000 | 62,675 | 85,000 | 85,000 | 85,000 |
| 101-301-719.000 | OTHER FRINGE | 2,130 | 2,003 | 2,100 | 1,901 | 2,100 | 2,100 | 2,100 |
| 101-301-720.000 | WORKER'S COMPENSATION | 6,500 | 5,109 | 6,500 | 4,527 | 5,000 | 5,000 | 5,000 |
| 101-301-723.000 | UNEMPLOYMENT | 150 | 231 | 150 | 106 | 150 | 150 | 150 |
| 101-301-727.000 | OFFICE SUPPLIES | 800 | 687 | 800 | 462 | 800 | 800 | 800 |
| 101-301-730.000 | POSTAGE | 800 | 808 | 800 | 598 | 700 | 700 | 700 |
| 101-301-740.000 | OPERATING SUPPLIES | 10,950 | 11,043 | 10,950 | 5,364 | 11,000 | 11,000 | 11,000 |
| 101-301-745.000 | MOTOR FUEL & OIL | 10,000 | 10,797 | 11,000 | 9,941 | 13,000 | 13,000 | 13,000 |
| 101-301-751.000 | UNIFORM CLEANING | 450 | | | | | | |
| 101-301-801.000 | LEGAL SERVICE | 4,000 | 1,173 | 9,000 | 6,739 | | | |
| 101-301-804.000 | CONTRACTUAL SERVICE | 9,000 | 9,284 | 12,500 | 8,248 | 13,500 | 13,500 | 13,500 |
| 101-301-806.000 | DATA PROCESSING | 7,800 | 7,761 | 5,300 | 5,239 | | | |
| 101-301-810.000 | EQUIPMENT MAINTENANCE CONTRACT | 100 | 80 | 100 | 49 | 100 | 100 | 100 |
| 101-301-851.000 | TELEPHONE SERVICE | 3,000 | 3,122 | 3,100 | 2,337 | 3,100 | 3,100 | 3,100 |
| 101-301-852.000 | RADIO MAINTENANCE | 600 | 112 | 600 | | 600 | 600 | 600 |
| 101-301-864.000 | CONFERENCE & WORKSHOP | 550 | 260 | 550 | | 650 | 650 | 650 |
| 101-301-869.000 | MILEAGE | 500 | 78 | 500 | | 500 | 500 | 500 |
| 101-301-912.000 | PROPERTY INSURANCE | 3,150 | 3,135 | 3,400 | 3,392 | 3,500 | 3,500 | 3,500 |
| 101-301-913.000 | LIABILITY INSURANCE | 8,000 | 7,094 | 8,000 | 7,789 | 8,000 | 8,000 | 8,000 |
| 101-301-921.000 | ELECTRICITY | 4,600 | 3,072 | 3,500 | 3,093 | 4,000 | 4,000 | 4,000 |
| 101-301-923.000 | WATER | 225 | 163 | 225 | 150 | 225 | 225 | 225 |
| 101-301-924.000 | SEWER | 367 | 264 | 350 | 301 | 350 | 350 | 350 |
| 101-301-930.000 | M & R BUILDING | 9,000 | 2,165 | 5,500 | 1,013 | 1,500 | 1,500 | 1,500 |
| 101-301-931.000 | M & R EQUIPMENT | 2,000 | 1,130 | 20,259 | 3,712 | 7,000 | 7,000 | 7,000 |
| 101-301-932.000 | M & R GROUNDS | | | 500 | | | | |
| 101-301-933.000 | M & R VEHICLES | 5,000 | 4,845 | 5,000 | 3,094 | 5,500 | 5,500 | 5,500 |
| 101-301-934.000 | M & R OFFICE EQUIPMENT | 6,000 | 3,688 | 2,500 | | 2,500 | 2,500 | 2,500 |
| 101-301-956.000 | MISCELLANEOUS EXPENSES | 2,000 | 2,489 | 1,000 | 872 | 2,000 | 2,000 | 2,000 |
| 101-301-958.000 | DUES & SUBSCRIPTIONS | 150 | 115 | 150 | 115 | 150 | 150 | 150 |
| 101-301-960.000 | EDUCATION & TRAINING | 3,000 | 2,908 | 5,000 | 4,947 | 4,500 | 4,500 | 4,500 |
| 101-301-960.001 | ACT 302 POLICE TRAINING | 750 | 750 | 800 | 490 | 500 | 500 | 500 |
| 101-301-977.000 | CAPITAL OUTLAY-EQUIPMENT | 63,000 | 34,624 | 2,385 | 2,383 | 50,000 | 50,000 | 50,000 |
| 101-301-980.000 | CAPITAL OUTLAY-OFFICE EQUIPMEN | | | | | 9,000 | 9,000 | 9,000 |

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BUDGET REPORT FOR CITY OF PORTLAND

Calculations as of 05/31/2023

| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|-----------|------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| | Totals for dept 301 - POLICE | 801,163 | 689,349 | 817,219 | 525,901 | 944,551 | 944,551 | 944,551 |

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.

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BUDGET REPORT FOR CITY OF PORTLAND

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|--|-------------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Dept 371 - CODE ENFORCEMENT | | | | | | | | |
| 101-371-702.000 | S & W FULLTIME | 1,000 | 316 | | | | | |
| 101-371-703.000 | S & W SUPERVISOR | 1,500 | 1,406 | | | | | |
| 101-371-706.000 | S & W PARTTIME | 500 | 315 | 4,000 | 1,849 | 3,000 | 3,000 | 3,000 |
| 101-371-710.000 | S& W OVERTIME | 250 | | | | | | |
| 101-371-715.000 | S & W SOCIAL SECURITY | 500 | 152 | 1,200 | 142 | 500 | 500 | 500 |
| 101-371-716.000 | HEALTH INSURANCE | 140 | | | | | | |
| 101-371-716.002 | HEALTH SAVINGS ACCOUNT CONTRIBUTION | 60 | | | | | | |
| 101-371-717.000 | LIFE/LTD INSURANCE | 70 | 55 | | | | | |
| 101-371-718.000 | PENSION | 6,915 | 6,912 | 7,296 | 6,688 | 7,600 | 7,600 | 7,600 |
| 101-371-719.000 | OTHER FRINGE | 125 | 63 | 150 | 31 | 100 | 100 | 100 |
| 101-371-720.000 | WORKER'S COMPENSATION | 90 | 32 | 75 | 27 | 50 | 50 | 50 |
| 101-371-723.000 | UNEMPLOYMENT | 31 | 2 | 20 | 2 | 20 | 20 | 20 |
| 101-371-727.000 | OFFICE SUPPLIES | 100 | | | | | | |
| 101-371-730.000 | POSTAGE | 600 | 612 | 600 | 544 | 600 | 600 | 600 |
| 101-371-801.000 | LEGAL SERVICE | 2,500 | 2,167 | 1,500 | 1,330 | 1,500 | 1,500 | 1,500 |
| 101-371-803.000 | ENGINEERING SERVICE | | 294 | 500 | | | | |
| 101-371-804.000 | CONTRACTUAL SERVICE | 500 | | 10,500 | 1,805 | | | |
| 101-371-804.002 | CONTRACTED SERVICE-ZONING ADMIN | 36,000 | 25,462 | 16,000 | 15,474 | 15,000 | 15,000 | 15,000 |
| 101-371-806.000 | DATA PROCESSING | 530 | 528 | 1,100 | 1,095 | 1,100 | 1,100 | 1,100 |
| 101-371-810.000 | EQUIPMENT MAINTENANCE CONTRACT | 250 | 80 | 250 | 49 | 250 | 250 | 250 |
| 101-371-851.000 | TELEPHONE SERVICE | 100 | | 500 | | | | |
| 101-371-934.000 | M & R OFFICE EQUIPMENT | 900 | | 1,100 | | 500 | 500 | 500 |
| 101-371-947.000 | VEHICLE RENTAL | 300 | | 300 | | 400 | 400 | 400 |
| 101-371-958.000 | DUES & SUBSCRIPTIONS | 150 | 145 | 200 | 145 | 150 | 150 | 150 |
| Totals for dept 371 - CODE ENFORCEMENT | | 53,111 | 38,541 | 45,291 | 29,181 | 30,770 | 30,770 | 30,770 |

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.

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Calculations as of 05/31/2023

| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|--------------------------------|-------------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Dept 567 - CEMETERY | | | | | | | | |
| 101-567-702.000 | S & W FULLTIME | 44,315 | 42,633 | 47,500 | 33,001 | 48,900 | 48,900 | 48,900 |
| 101-567-703.000 | S & W SUPERVISOR | 43,072 | 42,086 | 44,773 | 38,863 | 46,200 | 46,200 | 46,200 |
| 101-567-706.000 | S & W PARTTIME | 16,500 | 16,444 | 19,000 | 16,292 | 20,000 | 20,000 | 20,000 |
| 101-567-710.000 | S& W OVERTIME | 1,600 | 1,668 | 2,400 | 1,474 | 2,400 | 2,400 | 2,400 |
| 101-567-711.000 | S & W HEALTH PREMIUMS | 1,200 | 1,205 | 1,200 | 1,071 | 1,200 | 1,200 | 1,200 |
| 101-567-715.000 | S & W SOCIAL SECURITY | 8,154 | 7,917 | 8,800 | 6,910 | 8,990 | 8,990 | 8,990 |
| 101-567-716.000 | HEALTH INSURANCE | 2,500 | 2,335 | 2,500 | 1,949 | 2,600 | 2,600 | 2,600 |
| 101-567-716.002 | HEALTH SAVINGS ACCOUNT CONTRIBUTION | 800 | 509 | 700 | 675 | 700 | 700 | 700 |
| 101-567-716.003 | HEALTH REIMBURSEMENT ACCOUNT (HRA) | 500 | | 500 | | | | |
| 101-567-717.000 | LIFE/LTD INSURANCE | 1,250 | 1,132 | 1,500 | 1,005 | 1,500 | 1,500 | 1,500 |
| 101-567-718.000 | PENSION | 24,000 | 22,048 | 24,000 | 17,551 | 23,000 | 23,000 | 23,000 |
| 101-567-719.000 | OTHER FRINGE | 290 | 313 | 500 | 331 | 400 | 400 | 400 |
| 101-567-720.000 | WORKER'S COMPENSATION | 1,000 | 786 | 1,000 | 697 | 800 | 800 | 800 |
| 101-567-723.000 | UNEMPLOYMENT | 90 | 61 | 60 | 48 | 50 | 50 | 50 |
| 101-567-727.000 | OFFICE SUPPLIES | 120 | 128 | 150 | 162 | 150 | 150 | 150 |
| 101-567-730.000 | POSTAGE | 150 | 162 | 150 | 144 | 150 | 150 | 150 |
| 101-567-734.000 | SAFETY SUPPLIES | 700 | 534 | 500 | 545 | 850 | 850 | 850 |
| 101-567-740.000 | OPERATING SUPPLIES | 4,000 | 4,260 | 5,250 | 3,018 | 5,000 | 5,000 | 5,000 |
| 101-567-745.000 | MOTOR FUEL & OIL | 2,400 | 3,095 | 4,000 | 2,505 | 4,000 | 4,000 | 4,000 |
| 101-567-751.000 | UNIFORM CLEANING | 700 | 850 | 1,000 | 649 | 1,000 | 1,000 | 1,000 |
| 101-567-766.000 | TOOLS | 250 | 173 | 250 | 249 | 250 | 250 | 250 |
| 101-567-775.000 | M & R SUPPLIES | 1,000 | 605 | 800 | 173 | 500 | 500 | 500 |
| 101-567-802.000 | AUDIT SERVICE | 50 | | 50 | | 50 | 50 | 50 |
| 101-567-806.000 | DATA PROCESSING | 1,050 | 1,013 | 1,100 | 1,061 | 1,100 | 1,100 | 1,100 |
| 101-567-851.000 | TELEPHONE SERVICE | 250 | 241 | 250 | 218 | 250 | 250 | 250 |
| 101-567-912.000 | PROPERTY INSURANCE | 300 | 276 | 300 | 276 | 300 | 300 | 300 |
| 101-567-921.000 | ELECTRICITY | 900 | 878 | 1,000 | 882 | 1,100 | 1,100 | 1,100 |
| 101-567-922.000 | GAS | 2,300 | 2,080 | 2,100 | 1,760 | 3,500 | 3,500 | 3,500 |
| 101-567-923.000 | WATER | 1,500 | 1,199 | 1,500 | 937 | 1,500 | 1,500 | 1,500 |
| 101-567-924.000 | SEWER | 330 | 320 | 350 | 351 | 400 | 400 | 400 |
| 101-567-930.000 | M & R BUILDING | 2,500 | 1,263 | 2,000 | 1,037 | 2,500 | 2,500 | 2,500 |
| 101-567-931.000 | M & R EQUIPMENT | 9,700 | 7,273 | 10,000 | 1,814 | 5,000 | 5,000 | 5,000 |
| 101-567-932.000 | M & R GROUNDS | 2,000 | 1,646 | 940 | 935 | 4,000 | 4,000 | 4,000 |
| 101-567-934.000 | M & R OFFICE EQUIPMENT | 500 | | 810 | 794 | 200 | 200 | 200 |
| 101-567-947.000 | VEHICLE RENTAL | 10,000 | 10,000 | 10,000 | 5,370 | 10,000 | 10,000 | 10,000 |
| 101-567-956.000 | MISCELLANEOUS EXPENSES | 250 | | 250 | 100 | 250 | 250 | 250 |
| 101-567-958.000 | DUES & SUBSCRIPTIONS | 40 | 40 | 45 | 45 | 45 | 45 | 45 |
| 101-567-974.000 | LAND IMPROVEMENTS | | | 10,000 | | | | |
| 101-567-977.000 | CAPITAL OUTLAY-EQUIPMENT | | | | | 7,000 | 7,000 | 7,000 |
| FOOTNOTE AMOUNTS: | | | | | | 7,000 | | |
| GATOR - SPLIT WITH PARKS | | | | | | | | |
| Totals for dept 567 - CEMETERY | | 186,261 | 175,173 | 207,228 | 142,892 | 205,835 | 205,835 | 205,835 |

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BUDGET REPORT FOR CITY OF PORTLAND

Calculations as of 05/31/2023

| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|--|-------------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Dept 707 - COMMUNITY PROMOTIONS | | | | | | | | |
| 101-707-702.000 | S & W FULLTIME | 100 | | 100 | 21 | 100 | 100 | 100 |
| 101-707-710.000 | S& W OVERTIME | 1,500 | 1,366 | 550 | 1,930 | 800 | 800 | 800 |
| 101-707-715.000 | S & W SOCIAL SECURITY | 150 | 98 | 50 | 140 | 60 | 60 | 60 |
| 101-707-716.000 | HEALTH INSURANCE | 50 | 174 | 50 | 211 | 50 | 50 | 50 |
| 101-707-717.000 | LIFE/LTD INSURANCE | | | 1 | 1 | | | |
| 101-707-717.001 | LIFE INSURANCE-RETIREES | 340 | 363 | 350 | 336 | 360 | 360 | 360 |
| 101-707-718.000 | PENSION | 70 | 57 | 40 | 85 | 60 | 60 | 60 |
| 101-707-804.001 | CONTRACT SERVICE-TORNADO SIREN | 1,800 | 1,765 | 2,300 | 2,250 | | | |
| 101-707-804.210 | CONTRACTUAL SERVICE-AMBULANCE | 50,479 | 50,478 | 75,920 | 75,920 | 75,920 | 75,920 | 75,920 |
| 101-707-804.336 | CONTRACTUAL SERVICE-FIRE AUTHORITY | 124,000 | 122,423 | 127,000 | 127,916 | 129,000 | 129,000 | 129,000 |
| 101-707-806.000 | DATA PROCESSING-CITY WEBSITE | 2,220 | 2,215 | 16,500 | 15,523 | 20,000 | 20,000 | 20,000 |
| 101-707-881.000 | COMMUNITY PROMOTIONS | 5,000 | 3,847 | 1,200 | 1,067 | 1,000 | 1,000 | 1,000 |
| 101-707-884.000 | CLEANUP WEEK | 15,500 | 10,159 | 15,500 | | 16,000 | 16,000 | 16,000 |
| 101-707-912.000 | PROPERTY INSURANCE | 120 | 140 | 150 | 140 | 150 | 150 | 150 |
| 101-707-920.000 | STREET LIGHTING | 49,000 | 44,396 | 37,000 | 27,971 | 38,000 | 38,000 | 38,000 |
| 101-707-921.000 | ELECTRICITY | 1,800 | 1,925 | 2,300 | 1,809 | 2,400 | 2,400 | 2,400 |
| 101-707-938.000 | M & R STREET LIGHTS | 1,000 | | | | | | |
| 101-707-947.000 | VEHICLE RENTAL | | | 25 | 12 | 50 | 50 | 50 |
| 101-707-956.000 | MISCELLANEOUS EXPENSES | 1,500 | 1,655 | 1,500 | 1,510 | 1,800 | 1,800 | 1,800 |
| 101-707-966.001 | ANNEXATION AGREEMENT-PROPERTY TAX | 23,350 | 23,349 | 24,500 | 23,958 | 25,500 | 25,500 | 25,500 |
| 101-707-966.002 | ANNEXATION AGREEMENT-REVENUE SHARIN | 36,800 | 37,055 | 41,000 | 32,378 | 42,000 | 42,000 | 42,000 |
| 101-707-969.001 | CONTRIBUTIONS TO PAMA | 29,400 | 26,071 | 165,000 | 96,059 | 20,000 | 20,000 | 20,000 |
| 101-707-975.002 | CAP OUTLAY-OLD MILL BUILDING | 12,000 | 9,497 | 10,000 | 8,653 | 10,000 | 10,000 | 10,000 |
| Totals for dept 707 - COMMUNITY PROMOTIONS | | 356,179 | 337,033 | 521,036 | 417,890 | 383,250 | 383,250 | 383,250 |

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|--|---------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Dept 728 - ECONOMIC DEVELOPMENT | | | | | | | | |
| 101-728-801.000 | LEGAL SERVICE | | 4,000 | 3,500 | | | | |
| 101-728-956.000 | MISCELLANEOUS EXPENSES | | 25,000 | 17,144 | 24,000 | 19,880 | 22,000 | 22,000 |
| 101-728-969.003 | CONTRIBUTIONS TO RED TEAM | | | | 1,750 | 1,750 | 2,000 | 2,000 |
| Totals for dept 728 - ECONOMIC DEVELOPMENT | | | 29,000 | 20,644 | 25,750 | 21,630 | 24,000 | 24,000 |

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.

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|------------------|--|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Dept 751 - PARKS | | | | | | | | |
| 101-751-702.000 | S & W FULLTIME | 10,800 | 8,704 | 6,500 | 6,303 | 9,000 | 9,000 | 9,000 |
| 101-751-703.000 | S & W SUPERVISOR | 43,072 | 42,088 | 44,773 | 38,865 | 45,662 | 45,662 | 45,662 |
| 101-751-706.000 | S & W PARTTIME | 31,900 | 31,524 | 36,000 | 27,121 | 38,000 | 38,000 | 38,000 |
| 101-751-706.002 | PART TIME LEIK GROVE | 1,200 | 793 | 1,200 | 624 | 1,000 | 1,000 | 1,000 |
| 101-751-710.000 | S& W OVERTIME | 300 | | 300 | | 300 | 300 | 300 |
| 101-751-711.000 | S & W HEALTH PREMIUMS | 1,200 | | 1,200 | | | | |
| 101-751-715.000 | S & W SOCIAL SECURITY | 6,252 | 6,200 | 6,900 | 5,528 | 6,950 | 6,950 | 6,950 |
| 101-751-716.000 | HEALTH INSURANCE | 2,575 | 2,528 | 2,800 | 1,949 | 2,800 | 2,800 | 2,800 |
| 101-751-716.002 | HEALTH SAVINGS ACCOUNT CONTRIBUTION | 820 | 535 | 800 | 729 | 800 | 800 | 800 |
| 101-751-716.003 | HEALTH REIMBURSEMENT ACCOUNT (HRA) | 500 | | 500 | | 500 | 500 | 500 |
| 101-751-717.000 | LIFE/LTD INSURANCE | 612 | 595 | 800 | 549 | 700 | 700 | 700 |
| 101-751-718.000 | PENSION | 4,900 | 4,923 | 4,400 | 3,950 | 5,000 | 5,000 | 5,000 |
| 101-751-719.000 | OTHER FRINGE | 40 | 63 | 80 | 31 | 60 | 60 | 60 |
| 101-751-720.000 | WORKER'S COMPENSATION | 1,000 | 842 | 1,000 | 746 | 800 | 800 | 800 |
| 101-751-723.000 | UNEMPLOYMENT | 100 | 66 | 60 | 79 | 100 | 100 | 100 |
| 101-751-727.000 | OFFICE SUPPLIES | 200 | 128 | 200 | 162 | 200 | 200 | 200 |
| 101-751-730.000 | POSTAGE | 150 | 162 | 150 | 144 | 150 | 150 | 150 |
| 101-751-734.000 | SAFETY SUPPLIES | 500 | 472 | 500 | 508 | 600 | 600 | 600 |
| 101-751-740.000 | OPERATING SUPPLIES | 6,000 | 6,110 | 6,190 | 5,421 | 7,000 | 7,000 | 7,000 |
| 101-751-745.000 | MOTOR FUEL & OIL | 2,600 | 3,095 | 3,000 | 2,505 | 4,000 | 4,000 | 4,000 |
| 101-751-775.000 | M & R SUPPLIES | 4,000 | 1,963 | 3,000 | 208 | 2,000 | 2,000 | 2,000 |
| 101-751-775.001 | M & R RIVERTRAIL | 10,000 | | 35,000 | 13,039 | 193,000 | 193,000 | 193,000 |
| | FOOTNOTE AMOUNTS: | | | | | 37,500 | | |
| | GRANT - TRAIL RENOVATIONS | | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 140,500 | | |
| | RIVERTRAIL M&R TRAIL | | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 15,000 | | |
| | NORMAL REPAIRS | | | | | | | |
| 101-751-803.000 | ENGINEERING SERVICE | 1,500 | 1,394 | 8,000 | 6,808 | 5,000 | 5,000 | 5,000 |
| 101-751-804.000 | CONTRACTUAL SERVICE | | | 1,000 | | | | |
| 101-751-806.000 | DATA PROCESSING | 100 | 36 | 2,000 | 1,973 | 2,000 | 2,000 | 2,000 |
| 101-751-851.000 | TELEPHONE SERVICE | 750 | 758 | 750 | 676 | 750 | 750 | 750 |
| 101-751-864.000 | CONFERENCE & WORKSHOP | 800 | 660 | 500 | 465 | 500 | 500 | 500 |
| 101-751-901.000 | LEGAL NOTICES | 100 | | 100 | 82 | 100 | 100 | 100 |
| 101-751-912.000 | PROPERTY INSURANCE | 2,250 | 2,208 | 2,700 | 2,665 | 2,700 | 2,700 | 2,700 |
| 101-751-921.000 | ELECTRICITY | 8,500 | 8,577 | 9,500 | 7,098 | 9,500 | 9,500 | 9,500 |
| 101-751-922.000 | GAS | 2,300 | 2,608 | 3,000 | 2,864 | 1,600 | 1,600 | 1,600 |
| 101-751-923.000 | WATER | 6,900 | 5,429 | 22,000 | 18,628 | 23,000 | 23,000 | 23,000 |
| 101-751-924.000 | SEWER | 7,500 | 6,654 | 12,000 | 9,996 | 12,000 | 12,000 | 12,000 |
| 101-751-930.000 | M & R BUILDING | 7,670 | 9,455 | 7,000 | 2,729 | 22,000 | 22,000 | 22,000 |
| | FOOTNOTE AMOUNTS: | | | | | 20,000 | | |
| | BATHROOMS - COMMUNITY LAKE, ALTON PRK, BRUSH | | | | | | | |

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|-----------------------------|-----------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| 101-751-931.000 | M & R EQUIPMENT | 14,700 | 5,293 | 10,200 | 1,851 | 8,000 | 8,000 | 8,000 |
| | FOOTNOTE AMOUNTS: | | | | | 5,000 | | |
| | CAMERAS | | | | | | | |
| 101-751-932.000 | M & R GROUNDS | 5,000 | 3,384 | 14,000 | 5,344 | 52,000 | 52,000 | 52,000 |
| | FOOTNOTE AMOUNTS: | | | | | 20,000 | | |
| | BASKETBALL FENCING -ALTON & BRUSH | | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 25,000 | | |
| | BALLFIELD FENCING FLATS | | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 5,000 | | |
| | CRACK SEALING BASKETBALL COURTS | | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | 50,000 | | |
| 101-751-933.000 | M & R VEHICLES | 150 | | 100 | 15 | | | |
| 101-751-934.000 | M & R OFFICE EQUIPMENT | 300 | | 610 | 606 | | | |
| 101-751-938.001 | M & R RIVERTRAIL LIGHTING | 3,200 | 3,171 | 3,000 | | | | |
| 101-751-947.000 | VEHICLE RENTAL | 4,300 | 4,205 | 3,700 | 2,266 | 4,700 | 4,700 | 4,700 |
| 101-751-956.000 | MISCELLANEOUS EXPENSES | 750 | 630 | 500 | | 500 | 500 | 500 |
| 101-751-958.000 | DUES & SUBSCRIPTIONS | 600 | 520 | 400 | 166 | 500 | 500 | 500 |
| 101-751-960.000 | EDUCATION & TRAINING | 250 | | 650 | 647 | 500 | 500 | 500 |
| 101-751-967.000 | TREE MANAGEMENT | 15,000 | 7,730 | 7,500 | 508 | 7,500 | 7,500 | 7,500 |
| 101-751-971.001 | CAPITAL OUTLAY-RIVERTRAIL | 125,000 | 125,000 | | | | | |
| 101-751-975.000 | CAPITAL OUTLAY BUILDING | 22,300 | 22,291 | | | | | |
| 101-751-977.000 | CAPITAL OUTLAY-EQUIPMENT | 7,000 | 6,320 | | | 7,000 | 7,000 | 7,000 |
| | FOOTNOTE AMOUNTS: | | | | | 7,000 | | |
| | GATOR SPLIT WITH CEMETERY | | | | | | | |
| Totals for dept 751 - PARKS | | 365,641 | 327,114 | 264,563 | 173,848 | 478,472 | 478,472 | 478,472 |

FINANCE OFFICER/TREASURER/

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.

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|-----------------------------------|----------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Fund 105 - INCOME TAX FUND | | | | | | | | |
| ESTIMATED REVENUES | | | | | | | | |
| Dept 000 | | | | | | | | |
| 105-000-428.000 | ESTIMATED INCOME TAX | 115,000 | 125,510 | 118,000 | 88,189 | 120,000 | 120,000 | 120,000 |
| 105-000-438.000 | INCOME TAX RECEIPTS | | | | 133,350 | | | |
| 105-000-438.025 | RESIDENT INCOME TAX-2010 | | | | 23 | | | |
| 105-000-438.026 | RESIDENT INCOME TAX-2011 | | 33 | | 91 | | | |
| 105-000-438.027 | RESIDENT INCOME TAX-2012 | | 685 | | | | | |
| 105-000-438.029 | RESIDENT INCOME TAX-2014 | 300 | 656 | | 339 | | | |
| 105-000-438.030 | RESIDENT INCOME TAX-2015 | 600 | 611 | 300 | 2,081 | | | |
| 105-000-438.031 | RESIDENT INCOME TAX - 2016 | 400 | 2,472 | 600 | 1,800 | 300 | 300 | 300 |
| 105-000-438.032 | RESIDENT INCOME TAX - 2017 | 5,000 | 3,544 | 1,500 | 2,025 | 600 | 600 | 600 |
| 105-000-438.033 | RESIDENT INCOME TAX - 2018 | 15,000 | 20,355 | 6,000 | 8,516 | 1,500 | 1,500 | 1,500 |
| 105-000-438.034 | RESIDENT INCOME TAX - 2019 | 6,000 | 11,091 | 15,000 | 28,648 | 12,000 | 12,000 | 12,000 |
| 105-000-438.035 | RESIDENT INCOME TAX - 2020 | 15,000 | 21,303 | 15,000 | 8,946 | 20,000 | 20,000 | 20,000 |
| 105-000-438.036 | RESIDENT INCOME TAX - 2021 | 155,000 | 187,794 | 22,000 | 21,014 | 20,000 | 20,000 | 20,000 |
| 105-000-438.037 | RESIDENT INCOME TAX - 2022 | | | 155,000 | 132,687 | | | |
| 105-000-438.038 | RESIDENT INCOME TAX - 2023 | | | | | 170,000 | 170,000 | 170,000 |
| 105-000-440.000 | CORPORATE INCOME TAX | 5,000 | 63,843 | 5,000 | 20,582 | 5,000 | 5,000 | 5,000 |
| 105-000-441.000 | NON-RESIDENT INCOME TAX | 11,000 | 22,151 | 12,000 | 8,026 | 18,000 | 18,000 | 18,000 |
| 105-000-442.000 | EMPLOYEE INCOME TAX WITHHOLDING | 400,000 | 640,700 | 430,000 | 446,214 | 550,000 | 550,000 | 550,000 |
| 105-000-445.000 | PENALTY & INTEREST | 12,000 | 20,444 | 24,000 | 22,294 | 20,000 | 20,000 | 20,000 |
| 105-000-451.036 | 2004A SPEC ASSESS - PRINCIPAL | | | | 434 | | | |
| 105-000-451.037 | 2014A SPECIAL ASSESS - PRINCIPAL | | 434 | | | | | |
| 105-000-474.037 | 2014A SPEC ASSESS - INTEREST | | 130 | | 104 | | | |
| 105-000-665.000 | INTEREST INCOME | 1,200 | 1,593 | 1,000 | 18,207 | 2,000 | 2,000 | 2,000 |
| 105-000-678.006 | REIMBURSEMENTS-MISCELLANEOUS | | | | 60 | | | |
| 105-000-699.661 | TRANSFER FROM MOTOR POOL | 60,000 | 60,000 | | | | | |
| Totals for dept 000 - | | 801,500 | 1,183,349 | 805,400 | 943,630 | 939,400 | 939,400 | 939,400 |
| TOTAL ESTIMATED REVENUES | | 801,500 | 1,183,349 | 805,400 | 943,630 | 939,400 | 939,400 | 939,400 |

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|--|-------------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| APPROPRIATIONS | | | | | | | | |
| Dept 254 - INCOME TAX ADMINISTRATION | | | | | | | | |
| 105-254-704.000 | S & W RECORDKEEPING | 68,500 | 64,322 | 84,232 | 58,397 | 98,000 | 98,000 | 98,000 |
| 105-254-710.000 | S& W OVERTIME | 200 | 130 | 200 | | 300 | 300 | 300 |
| 105-254-715.000 | S & W SOCIAL SECURITY | 5,182 | 4,502 | 6,450 | 4,084 | 7,500 | 7,500 | 7,500 |
| 105-254-716.000 | HEALTH INSURANCE | 7,600 | 7,384 | 7,980 | 6,630 | 10,100 | 10,100 | 10,100 |
| 105-254-716.002 | HEALTH SAVINGS ACCOUNT CONTRIBUTION | 2,080 | 2,080 | 3,000 | 2,834 | 3,500 | 3,500 | 3,500 |
| 105-254-716.003 | HEALTH REIMBURSEMENT ACCOUNT (HRA) | 2,000 | 3,872 | 3,400 | | 6,000 | 6,000 | 6,000 |
| 105-254-717.000 | LIFE/LTD INSURANCE | 805 | 949 | 900 | 904 | 1,200 | 1,200 | 1,200 |
| 105-254-718.000 | PENSION | 11,620 | 11,345 | 11,100 | 10,711 | 13,050 | 13,050 | 13,050 |
| 105-254-719.000 | OTHER FRINGE | 40 | 63 | 175 | 31 | 200 | 200 | 200 |
| 105-254-720.000 | WORKER'S COMPENSATION | 125 | 108 | 125 | 91 | 150 | 150 | 150 |
| 105-254-723.000 | UNEMPLOYMENT | 30 | 34 | 20 | 16 | 25 | 25 | 25 |
| 105-254-727.000 | OFFICE SUPPLIES | 900 | 799 | 1,500 | 1,588 | 1,500 | 1,500 | 1,500 |
| 105-254-730.000 | POSTAGE | 1,300 | 1,026 | 1,500 | 912 | 1,500 | 1,500 | 1,500 |
| 105-254-740.000 | OPERATING SUPPLIES | 5,000 | 4,298 | 12,000 | 11,585 | 15,000 | 15,000 | 15,000 |
| 105-254-801.000 | LEGAL SERVICE | 4,000 | 396 | 4,500 | 1,399 | 4,500 | 4,500 | 4,500 |
| 105-254-802.000 | AUDIT SERVICE | 3,000 | 2,250 | 3,000 | 1,700 | 3,300 | 3,300 | 3,300 |
| 105-254-804.000 | CONTRACTUAL SERVICE | 400 | 387 | 1,200 | 1,116 | 550 | 550 | 550 |
| 105-254-806.000 | DATA PROCESSING | 3,000 | 2,686 | 3,500 | 2,698 | 2,700 | 2,700 | 2,700 |
| 105-254-851.000 | TELEPHONE SERVICE | 700 | 516 | 700 | 458 | 700 | 700 | 700 |
| 105-254-864.000 | CONFERENCE & WORKSHOP | 1,200 | 130 | 1,200 | 1,133 | 1,500 | 1,500 | 1,500 |
| 105-254-934.000 | M & R OFFICE EQUIPMENT | 800 | | 1,500 | 309 | 1,500 | 1,500 | 1,500 |
| 105-254-944.000 | ADMINISTRATIVE SERVICES | 30,172 | 30,172 | 30,172 | 27,658 | 34,826 | 34,826 | 34,826 |
| 105-254-956.000 | MISCELLANEOUS EXPENSES | 700 | 675 | 800 | 672 | 1,000 | 1,000 | 1,000 |
| 105-254-965.000 | REFUND-RESIDENT INCOME TAX | 40,000 | 37,579 | 45,000 | 35,191 | 45,000 | 45,000 | 45,000 |
| 105-254-965.001 | REFUND-NONRESIDENT INCOME TAX | 60,000 | 56,568 | 70,000 | 57,993 | 70,000 | 70,000 | 70,000 |
| 105-254-995.202 | TRANSFER TO MAJOR STREETS | 473,102 | 239,690 | 825,000 | 79,951 | 931,000 | 931,000 | 931,000 |
| 105-254-995.203 | TRANSFER TO LOCAL STREETS | 43,100 | 46,666 | 10,000 | 7,369 | 176,000 | 176,000 | 176,000 |
| | FOOTNOTE AMOUNTS: | | | | | 6,000 | | |
| | GRAPE ST | | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 45,000 | | |
| | BRISTIE | | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 125,000 | | |
| | EAST ST | | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | 176,000 | | |
| 105-254-995.590 | TRANSFER TO WASTEWATER | | | | | 74,500 | 74,500 | 74,500 |
| 105-254-995.591 | TRANSFER TO WATER | | | | | 74,500 | 74,500 | 74,500 |
| Totals for dept 254 - INCOME TAX ADMINISTRATION | | 765,556 | 518,627 | 1,129,154 | 315,430 | 1,579,601 | 1,579,601 | 1,579,601 |
| TOTAL APPROPRIATIONS | | 765,556 | 518,627 | 1,129,154 | 315,430 | 1,579,601 | 1,579,601 | 1,579,601 |
| NET OF REVENUES/APPROPRIATIONS - FUND 105 | | 35,944 | 664,722 | (323,754) | 628,200 | (640,201) | (640,201) | (640,201) |
| BEGINNING FUND BALANCE | | 738,914 | 738,914 | 1,403,634 | 1,403,634 | 2,031,834 | 2,031,834 | 2,031,834 |
| ENDING FUND BALANCE | | 774,858 | 1,403,636 | 1,079,880 | 2,031,834 | 1,391,633 | 1,391,633 | 1,391,633 |

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.

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|-------------------------------|---------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Fund 202 - MAJOR STREETS FUND | | | | | | | | |
| ESTIMATED REVENUES | | | | | | | | |
| Dept 000 | | | | | | | | |
| 202-000-542.000 | M.E.T.R.O. MONIES | | 8,005 | | | 5,000 | 5,000 | 5,000 |
| 202-000-546.000 | ACT 51 MONIES | 418,586 | 469,555 | 447,478 | 377,031 | 457,122 | 457,122 | 457,122 |
| 202-000-665.000 | INTEREST INCOME | | | | 1,345 | 1,000 | 1,000 | 1,000 |
| 202-000-678.005 | REIMBURSEMENTS-INSURANCE AND WC | | 266 | | | | | |
| 202-000-678.006 | REIMBURSEMENTS-MISCELLANEOUS | 1,000 | 2,471 | 1,000 | 4,111 | 2,000 | 2,000 | 2,000 |
| 202-000-699.105 | CONTRIBUTION FROM INCOME TAX | 473,102 | 239,690 | 825,000 | 79,951 | 931,000 | 931,000 | 931,000 |
| | FOOTNOTE AMOUNTS: | | | | | 96,000 | | |
| | KENT ST ENGINEERING | | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 500,000 | | |
| | KENT ST CONSTRUCTION | | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 195,000 | | |
| | DIVINE HWY ENG | | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 100,000 | | |
| | DIVINE HWY CON | | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 40,000 | | |
| | EAST ST MILL AND FILL | | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | 931,000 | | |
| Totals for dept 000 - | | 892,688 | 719,987 | 1,273,478 | 462,438 | 1,396,122 | 1,396,122 | 1,396,122 |
| TOTAL ESTIMATED REVENUES | | 892,688 | 719,987 | 1,273,478 | 462,438 | 1,396,122 | 1,396,122 | 1,396,122 |

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|--|--|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| APPROPRIATIONS | | | | | | | | |
| Dept 201 - GENERAL ADMINISTRATION | | | | | | | | |
| 202-201-802.000 | AUDIT SERVICE | 3,000 | 1,100 | 2,500 | 1,700 | 2,800 | 2,800 | 2,800 |
| 202-201-804.000 | CONTRACTUAL SERVICE | 600 | 445 | 800 | 737 | 600 | 600 | 600 |
| 202-201-944.000 | ADMINISTRATIVE SERVICES | 21,910 | 21,910 | 21,910 | 20,084 | 25,874 | 25,874 | 25,874 |
| 202-201-956.000 | MISCELLANEOUS EXPENSES | 200 | 398 | | | | | |
| 202-201-995.203 | TRANSFER TO LOCAL STREETS | 50,000 | 30,000 | 50,000 | 40,000 | 50,000 | 50,000 | 50,000 |
| Totals for dept 201 - GENERAL ADMINISTRATION | | 75,710 | 53,853 | 75,210 | 62,521 | 79,274 | 79,274 | 79,274 |
| Dept 452 - CONSTRUCTION | | | | | | | | |
| 202-452-803.004 | ENG SERVICE-GRANDRIVER AVE BRIDGE IMPI | 2,400 | | | | | | |
| 202-452-803.009 | ENG SERVICE-KENT STREET | 160,000 | 44,018 | 650,000 | 84,397 | 96,000 | 96,000 | 96,000 |
| 202-452-803.021 | ENGINEERING - DIVINE HWY BRIDGE IMPROV | 50,000 | | 150,000 | 4,425 | 195,000 | 195,000 | 195,000 |
| 202-452-803.023 | GRAND RIVER AVE COORIDOR STUDY | | | 25,000 | | | | |
| 202-452-804.000 | CONTRACTUAL SERVICE | 35,000 | 35,000 | | | | | |
| 202-452-804.004 | CONTRACT SERVICE-GRANDRIV AVE BRIDGE | 30,000 | 3,502 | | | | | |
| 202-452-804.005 | CONTRACT SERVICE-GRAND RIVER | 135,702 | 80,344 | | | | | |
| 202-452-804.006 | CONTRACT SERVICE-BRIDGE ST RECONSTRUCT | | | | | 8,000 | 8,000 | 8,000 |
| FOOTNOTE AMOUNTS: | | | | | | 8,000 | | |
| BRIDGE ST MILL AND FILL | | | | | | | | |
| 202-452-804.009 | CONTRACTED SERVICE-KENT STREET | | | | | 500,000 | 500,000 | 500,000 |
| 202-452-804.025 | DIVINE HWY BRIDGE IMPROVEMENTS | | | | | 100,000 | 100,000 | 100,000 |
| 202-452-804.026 | EAST ST - MILL AND FILL | | | | | 40,000 | 40,000 | 40,000 |
| 202-452-974.006 | SIDEWALK IMPROVEMENTS | 20,100 | 20,000 | 4,000 | 3,159 | | | |
| Totals for dept 452 - CONSTRUCTION | | 433,202 | 182,864 | 829,000 | 91,981 | 939,000 | 939,000 | 939,000 |

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|--|-------------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Dept 463 - MAINTENANCE | | | | | | | | |
| 202-463-702.000 | S & W FULLTIME | 72,239 | 69,356 | 75,000 | 50,799 | 77,000 | 77,000 | 77,000 |
| 202-463-703.000 | S & W SUPERVISOR | 22,986 | 22,678 | 25,100 | 20,555 | 26,000 | 26,000 | 26,000 |
| 202-463-706.000 | S & W PARTTIME | 5,500 | 2,149 | 6,000 | 2,425 | 6,000 | 6,000 | 6,000 |
| 202-463-710.000 | S& W OVERTIME | 5,800 | 1,248 | 3,500 | 1,411 | 3,000 | 3,000 | 3,000 |
| 202-463-715.000 | S & W SOCIAL SECURITY | 8,130 | 7,025 | 7,658 | 5,479 | 8,200 | 8,200 | 8,200 |
| 202-463-716.000 | HEALTH INSURANCE | 11,100 | 13,530 | 15,500 | 9,957 | 12,000 | 12,000 | 12,000 |
| 202-463-716.001 | HEALTH INSURANCE-RETIREEES | 6,000 | 6,381 | 14,000 | 12,592 | 14,000 | 14,000 | 14,000 |
| 202-463-716.002 | HEALTH SAVINGS ACCOUNT CONTRIBUTION | 8,100 | 2,603 | 5,500 | 5,446 | 8,000 | 8,000 | 8,000 |
| 202-463-717.000 | LIFE/LTD INSURANCE | 1,335 | 1,366 | 1,800 | 1,118 | 1,600 | 1,600 | 1,600 |
| 202-463-718.000 | PENSION | 57,672 | 55,899 | 65,000 | 45,601 | 69,500 | 69,500 | 69,500 |
| 202-463-719.000 | OTHER FRINGE | 1,100 | 1,063 | 700 | 331 | 600 | 600 | 600 |
| 202-463-720.000 | WORKER'S COMPENSATION | 3,200 | 3,232 | 3,500 | 2,868 | 3,000 | 3,000 | 3,000 |
| 202-463-723.000 | UNEMPLOYMENT | 50 | 37 | 30 | 19 | 20 | 20 | 20 |
| 202-463-740.000 | OPERATING SUPPLIES | 500 | 246 | 500 | 210 | 1,000 | 1,000 | 1,000 |
| 202-463-751.000 | UNIFORM CLEANING | 1,000 | 1,219 | 1,000 | 634 | 1,000 | 1,000 | 1,000 |
| 202-463-775.000 | M & R SUPPLIES | 16,000 | 8,380 | 16,000 | 8,132 | 16,000 | 16,000 | 16,000 |
| 202-463-804.000 | CONTRACTUAL SERVICE | 110,000 | 108,175 | 55,000 | 29,393 | 60,000 | 60,000 | 60,000 |
| 202-463-947.000 | VEHICLE RENTAL | 67,779 | 67,779 | 78,540 | 33,084 | 78,540 | 78,540 | 78,540 |
| 202-463-960.000 | EDUCATION & TRAINING | | | 250 | 235 | 250 | 250 | 250 |
| 202-463-969.006 | CONTRIBUTIONS TO SIDEWALKS | 8,000 | 4,778 | 8,000 | 4,663 | 9,000 | 9,000 | 9,000 |
| Totals for dept 463 - MAINTENANCE | | 406,491 | 377,144 | 382,578 | 234,952 | 394,710 | 394,710 | 394,710 |
| Dept 469 - DRAINS | | | | | | | | |
| 202-469-702.000 | S & W FULLTIME | 550 | 568 | 1,800 | 1,648 | 3,000 | 3,000 | 3,000 |
| 202-469-710.000 | S& W OVERTIME | | | 200 | 151 | 500 | 500 | 500 |
| 202-469-715.000 | S & W SOCIAL SECURITY | 45 | 40 | 150 | 127 | 250 | 250 | 250 |
| 202-469-716.000 | HEALTH INSURANCE | 100 | 95 | 390 | 359 | 600 | 600 | 600 |
| 202-469-717.000 | LIFE/LTD INSURANCE | 20 | 20 | 20 | 9 | 20 | 20 | 20 |
| 202-469-718.000 | PENSION | 125 | 132 | 130 | 114 | 200 | 200 | 200 |
| 202-469-723.000 | UNEMPLOYMENT | 5 | 1 | | | | | |
| 202-469-775.000 | M & R SUPPLIES | 500 | 481 | 500 | 170 | 500 | 500 | 500 |
| 202-469-947.000 | VEHICLE RENTAL | 500 | 351 | 900 | 864 | 1,000 | 1,000 | 1,000 |
| Totals for dept 469 - DRAINS | | 1,845 | 1,688 | 4,090 | 3,442 | 6,070 | 6,070 | 6,070 |
| Dept 473 - BRIDGE MAINTENANCE | | | | | | | | |
| 202-473-803.000 | ENGINEERING SERVICE | 1,000 | 1,000 | 5,000 | 3,600 | 1,000 | 1,000 | 1,000 |
| 202-473-804.000 | CONTRACTUAL SERVICE | | | | | 9,000 | 9,000 | 9,000 |
| FOOTNOTE AMOUNTS: | | | | | | 9,000 | | |
| BRIDGE ST BRIDGE GUARDRAIL PAINTING | | | | | | | | |
| Totals for dept 473 - BRIDGE MAINTENANCE | | 1,000 | 1,000 | 5,000 | 3,600 | 10,000 | 10,000 | 10,000 |

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|---------------------------------------|-------------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Dept 474 - TRAFFIC CONTROL | | | | | | | | |
| 202-474-702.000 | S & W FULLTIME | | 300 | 27 | 500 | 475 | 500 | 500 |
| 202-474-710.000 | S& W OVERTIME | | 200 | | 200 | | 200 | 200 |
| 202-474-715.000 | S & W SOCIAL SECURITY | | 20 | 2 | 30 | 36 | 20 | 20 |
| 202-474-716.000 | HEALTH INSURANCE | | 40 | 7 | 40 | 22 | 40 | 40 |
| 202-474-717.000 | LIFE/LTD INSURANCE | | 15 | 1 | 15 | 8 | 15 | 15 |
| 202-474-718.000 | PENSION | | 80 | 18 | 100 | 88 | 150 | 150 |
| 202-474-775.000 | M & R SUPPLIES | | 2,000 | 1,406 | 2,200 | 2,124 | 2,000 | 2,000 |
| 202-474-810.000 | EQUIPMENT MAINTENANCE CONTRACT | | 400 | 380 | 1,000 | | 1,000 | 1,000 |
| 202-474-921.000 | ELECTRICITY | | 1,575 | 1,418 | 1,800 | 1,265 | 1,800 | 1,800 |
| 202-474-947.000 | VEHICLE RENTAL | | 500 | 500 | 800 | 88 | 830 | 830 |
| Totals for dept 474 - TRAFFIC CONTROL | | | 5,130 | 3,759 | 6,685 | 4,106 | 6,555 | 6,555 |
| Dept 475 - TREE TRIMMING | | | | | | | | |
| 202-475-702.000 | S & W FULLTIME | | 3,500 | 3,060 | 5,500 | 3,402 | 5,700 | 5,700 |
| 202-475-706.000 | S & W PARTTIME | | | 78 | | 450 | 600 | 600 |
| 202-475-715.000 | S & W SOCIAL SECURITY | | 250 | 224 | 400 | 277 | 450 | 450 |
| 202-475-716.000 | HEALTH INSURANCE | | 600 | 509 | 700 | 502 | 800 | 800 |
| 202-475-716.002 | HEALTH SAVINGS ACCOUNT CONTRIBUTION | | | | 100 | 75 | 200 | 200 |
| 202-475-717.000 | LIFE/LTD INSURANCE | | 70 | 52 | 50 | 33 | 50 | 50 |
| 202-475-718.000 | PENSION | | 850 | 615 | 900 | 373 | 1,000 | 1,000 |
| 202-475-723.000 | UNEMPLOYMENT | | 5 | 6 | 5 | 5 | 5 | 5 |
| 202-475-947.000 | VEHICLE RENTAL | | 2,300 | 2,300 | 3,000 | 1,937 | 3,100 | 3,100 |
| Totals for dept 475 - TREE TRIMMING | | | 7,575 | 6,844 | 10,655 | 7,054 | 11,905 | 11,905 |
| Dept 476 - STUMP REMOVAL | | | | | | | | |
| 202-476-947.000 | VEHICLE RENTAL | | 500 | | 800 | | 830 | 830 |
| Totals for dept 476 - STUMP REMOVAL | | | 500 | | 800 | | 830 | 830 |

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BUDGET REPORT FOR CITY OF PORTLAND

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|---|-------------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Dept 478 - WINTER MAINTENANCE | | | | | | | | |
| 202-478-702.000 | S & W FULLTIME | 9,917 | 7,851 | 9,200 | 5,793 | 9,500 | 9,500 | 9,500 |
| 202-478-710.000 | S& W OVERTIME | 7,500 | 5,066 | 7,800 | 8,417 | 9,500 | 9,500 | 9,500 |
| 202-478-715.000 | S & W SOCIAL SECURITY | 1,000 | 925 | 1,000 | 1,024 | 1,000 | 1,000 | 1,000 |
| 202-478-716.000 | HEALTH INSURANCE | 1,600 | 1,876 | 1,700 | 1,775 | 1,700 | 1,700 | 1,700 |
| 202-478-716.002 | HEALTH SAVINGS ACCOUNT CONTRIBUTION | 1,300 | 965 | 1,800 | 1,747 | 3,000 | 3,000 | 3,000 |
| 202-478-717.000 | LIFE/LTD INSURANCE | 300 | 213 | 300 | 246 | 300 | 300 | 300 |
| 202-478-718.000 | PENSION | 4,600 | 2,158 | 4,600 | 2,663 | 5,200 | 5,200 | 5,200 |
| 202-478-723.000 | UNEMPLOYMENT | 50 | 29 | 50 | 10 | 30 | 30 | 30 |
| 202-478-775.000 | M & R SUPPLIES | 34,000 | 13,904 | 34,000 | 16,422 | 34,000 | 34,000 | 34,000 |
| 202-478-947.000 | VEHICLE RENTAL | 20,000 | 20,000 | 22,000 | 16,319 | 23,780 | 23,780 | 23,780 |
| Totals for dept 478 - WINTER MAINTENANCE | | 80,267 | 52,987 | 82,450 | 54,416 | 88,010 | 88,010 | 88,010 |
| TOTAL APPROPRIATIONS | | 1,011,720 | 680,139 | 1,396,468 | 462,072 | 1,536,354 | 1,536,354 | 1,536,354 |
| NET OF REVENUES/APPROPRIATIONS - FUND 202 | | (119,032) | 39,848 | (122,990) | 366 | (140,232) | (140,232) | (140,232) |
| BEGINNING FUND BALANCE | | 376,988 | 376,988 | 416,840 | 416,840 | 417,206 | 417,206 | 417,206 |
| ENDING FUND BALANCE | | 257,956 | 416,836 | 293,850 | 417,206 | 276,974 | 276,974 | 276,974 |

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.

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|-------------------------------|--|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Fund 203 - LOCAL STREETS FUND | | | | | | | | |
| ESTIMATED REVENUES | | | | | | | | |
| Dept 000 | | | | | | | | |
| 203-000-402.000 | REAL PROPERTY TAXES | 148,000 | 165,667 | 150,000 | 173,749 | 150,000 | 150,000 | 150,000 |
| 203-000-432.001 | PILOT- WODA (OLD SCHOOL MANOR) | | 239 | | 251 | | | |
| 203-000-445.000 | PENALTY & INTEREST | | 1,591 | | 26 | | | |
| 203-000-542.000 | M.E.T.R.O. MONIES | | 10,612 | | | | | |
| 203-000-546.000 | ACT 51 MONIES | 139,146 | 142,437 | 147,339 | 110,720 | 150,497 | 150,497 | 150,497 |
| 203-000-573.000 | LOCAL COMM. STABILIZATION SHARE APPROP | | 2 | | | | | |
| 203-000-665.000 | INTEREST INCOME | | | | 443 | | | |
| 203-000-678.005 | REIMBURSEMENTS-INSURANCE AND WC | | 266 | | | | | |
| 203-000-678.006 | REIMBURSEMENTS-MISCELLANEOUS | 900 | 904 | 900 | 2,422 | | | |
| 203-000-699.105 | TRANSFER FROM INCOME TAX | | 46,666 | 10,000 | 7,369 | 176,000 | 176,000 | 176,000 |
| 203-000-699.202 | TRANSFER FROM MAJOR STREETS | 50,000 | 30,000 | 50,000 | 40,000 | 50,000 | 50,000 | 50,000 |
| Totals for dept 000 - | | 338,046 | 398,384 | 358,239 | 334,980 | 526,497 | 526,497 | 526,497 |
| TOTAL ESTIMATED REVENUES | | 338,046 | 398,384 | 358,239 | 334,980 | 526,497 | 526,497 | 526,497 |

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|--|-------------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| APPROPRIATIONS | | | | | | | | |
| Dept 201 - GENERAL ADMINISTRATION | | | | | | | | |
| 203-201-802.000 | AUDIT SERVICE | 1,200 | 1,100 | 1,700 | 1,700 | 1,900 | 1,900 | 1,900 |
| 203-201-804.000 | CONTRACTUAL SERVICE | 400 | 315 | 400 | 241 | 400 | 400 | 400 |
| 203-201-944.000 | ADMINISTRATIVE SERVICES | 7,038 | 7,038 | 7,038 | 6,452 | 5,002 | 5,002 | 5,002 |
| 203-201-956.000 | MISCELLANEOUS EXPENSES | | 103 | | | | | |
| Totals for dept 201 - GENERAL ADMINISTRATION | | 8,638 | 8,556 | 9,138 | 8,393 | 7,302 | 7,302 | 7,302 |
| Dept 452 - CONSTRUCTION | | | | | | | | |
| 203-452-803.000 | ENGINEERING SERVICE | | | 10,000 | | | | |
| 203-452-804.024 | VIRGINIA AVE - MILL & FILL | | | 103,000 | 102,295 | | | |
| 203-452-804.026 | EAST ST - MILL AND FILL | | | | | 125,000 | 125,000 | 125,000 |
| 203-452-804.027 | GRAPE ST - MILL & FILL | | | | | 6,000 | 6,000 | 6,000 |
| 203-452-804.028 | BRISTIE ST - MILL & FILL | | | | | 45,000 | 45,000 | 45,000 |
| 203-452-974.006 | SIDEWALK IMPROVEMENTS | 46,900 | 46,666 | 8,000 | 7,369 | | | |
| Totals for dept 452 - CONSTRUCTION | | 46,900 | 46,666 | 121,000 | 109,664 | 176,000 | 176,000 | 176,000 |
| Dept 463 - MAINTENANCE | | | | | | | | |
| 203-463-702.000 | S & W FULLTIME | 72,077 | 59,100 | 71,000 | 49,710 | 73,000 | 73,000 | 73,000 |
| 203-463-703.000 | S & W SUPERVISOR | 22,986 | 22,679 | 25,100 | 20,555 | 25,800 | 25,800 | 25,800 |
| 203-463-706.000 | S & W PARTTIME | 5,500 | 2,248 | 5,500 | 4,167 | 6,100 | 6,100 | 6,100 |
| 203-463-710.000 | S& W OVERTIME | 3,000 | 601 | 3,000 | 465 | 2,500 | 2,500 | 2,500 |
| 203-463-715.000 | S & W SOCIAL SECURITY | 7,922 | 6,201 | 8,000 | 5,478 | 8,200 | 8,200 | 8,200 |
| 203-463-716.000 | HEALTH INSURANCE | 16,000 | 11,110 | 14,000 | 10,236 | 12,500 | 12,500 | 12,500 |
| 203-463-716.001 | HEALTH INSURANCE-RETIREES | 1,004 | 1,003 | | | | | |
| 203-463-716.002 | HEALTH SAVINGS ACCOUNT CONTRIBUTION | 2,500 | 4,215 | 2,800 | 2,764 | 2,800 | 2,800 | 2,800 |
| 203-463-716.003 | HEALTH REIMBURSEMENT ACCOUNT (HRA) | 1,000 | | 1,000 | | 1,500 | 1,500 | 1,500 |
| 203-463-717.000 | LIFE/LTD INSURANCE | 1,257 | 1,179 | 1,500 | 1,025 | 1,300 | 1,300 | 1,300 |
| 203-463-718.000 | PENSION | 67,680 | 71,866 | 71,000 | 71,124 | 74,600 | 74,600 | 74,600 |
| 203-463-719.000 | OTHER FRINGE | 300 | 313 | 600 | 331 | 400 | 400 | 400 |
| 203-463-720.000 | WORKER'S COMPENSATION | 3,200 | 3,232 | 3,400 | 2,868 | 3,000 | 3,000 | 3,000 |
| 203-463-723.000 | UNEMPLOYMENT | 50 | 34 | 50 | 19 | 50 | 50 | 50 |
| 203-463-740.000 | OPERATING SUPPLIES | 500 | 459 | 500 | 210 | 1,000 | 1,000 | 1,000 |
| 203-463-751.000 | UNIFORM CLEANING | 700 | 1,311 | 1,000 | 923 | 1,000 | 1,000 | 1,000 |
| 203-463-775.000 | M & R SUPPLIES | 8,500 | 3,354 | 8,500 | 3,454 | 9,000 | 9,000 | 9,000 |
| 203-463-804.000 | CONTRACTUAL SERVICE | 5,000 | 4,843 | 10,000 | 8,050 | 15,000 | 15,000 | 15,000 |
| 203-463-947.000 | VEHICLE RENTAL | 55,779 | 55,779 | 52,360 | 26,091 | 54,000 | 54,000 | 54,000 |
| 203-463-960.000 | EDUCATION & TRAINING | | | 250 | 235 | 250 | 250 | 250 |
| 203-463-969.006 | CONTRIBUTIONS TO SIDEWALKS | 2,500 | 800 | 8,000 | 3,000 | 9,000 | 9,000 | 9,000 |
| Totals for dept 463 - MAINTENANCE | | 277,455 | 250,327 | 287,560 | 210,705 | 301,000 | 301,000 | 301,000 |

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|---------------------------------------|-------------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| 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 | 900 | 1,001 | 1,800 | 895 | 1,900 | 1,900 | 1,900 |
| 203-469-715.000 | S & W SOCIAL SECURITY | 70 | 72 | 200 | 64 | 150 | 150 | 150 |
| 203-469-716.000 | HEALTH INSURANCE | 300 | 184 | 375 | 201 | 400 | 400 | 400 |
| 203-469-717.000 | LIFE/LTD INSURANCE | 30 | 20 | 50 | 1 | 5 | 5 | 5 |
| 203-469-718.000 | PENSION | 250 | 167 | 300 | 32 | 100 | 100 | 100 |
| 203-469-723.000 | UNEMPLOYMENT | 1 | | | | | | |
| 203-469-775.000 | M & R SUPPLIES | 500 | 315 | 500 | 117 | 500 | 500 | 500 |
| 203-469-947.000 | VEHICLE RENTAL | 600 | 162 | 800 | 350 | 800 | 800 | 800 |
| Totals for dept 469 - DRAINS | | 2,651 | 1,921 | 4,025 | 1,660 | 3,855 | 3,855 | 3,855 |
| Dept 474 - TRAFFIC CONTROL | | | | | | | | |
| 203-474-702.000 | S & W FULLTIME | 300 | 129 | 300 | 82 | 200 | 200 | 200 |
| 203-474-715.000 | S & W SOCIAL SECURITY | 20 | 10 | 10 | 6 | | | |
| 203-474-716.000 | HEALTH INSURANCE | 40 | | 40 | | | | |
| 203-474-717.000 | LIFE/LTD INSURANCE | 10 | | 10 | | | | |
| 203-474-718.000 | PENSION | 50 | 2 | 50 | | | | |
| 203-474-775.000 | M & R SUPPLIES | 1,400 | 910 | 1,500 | 1,230 | 1,500 | 1,500 | 1,500 |
| 203-474-947.000 | VEHICLE RENTAL | 700 | 700 | 800 | 13 | 850 | 850 | 850 |
| Totals for dept 474 - TRAFFIC CONTROL | | 2,520 | 1,751 | 2,710 | 1,331 | 2,550 | 2,550 | 2,550 |
| Dept 475 - TREE TRIMMING | | | | | | | | |
| 203-475-702.000 | S & W FULLTIME | 5,200 | 3,453 | 6,000 | 3,405 | 6,000 | 6,000 | 6,000 |
| 203-475-706.000 | S & W PARTTIME | | | 250 | 230 | 300 | 300 | 300 |
| 203-475-715.000 | S & W SOCIAL SECURITY | 240 | 247 | 350 | 262 | 300 | 300 | 300 |
| 203-475-716.000 | HEALTH INSURANCE | 340 | 541 | 800 | 453 | 600 | 600 | 600 |
| 203-475-716.002 | HEALTH SAVINGS ACCOUNT CONTRIBUTION | 500 | | 500 | 365 | 700 | 700 | 700 |
| 203-475-717.000 | LIFE/LTD INSURANCE | 21 | 63 | 150 | 69 | 100 | 100 | 100 |
| 203-475-718.000 | PENSION | 300 | 652 | 1,100 | 771 | 1,200 | 1,200 | 1,200 |
| 203-475-723.000 | UNEMPLOYMENT | 5 | 7 | 5 | 4 | 5 | 5 | 5 |
| 203-475-947.000 | VEHICLE RENTAL | 5,100 | 5,100 | 6,100 | 1,451 | 6,300 | 6,300 | 6,300 |
| Totals for dept 475 - TREE TRIMMING | | 11,706 | 10,063 | 15,255 | 7,010 | 15,505 | 15,505 | 15,505 |

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|---|-------------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Dept 478 - WINTER MAINTENANCE | | | | | | | | |
| 203-478-702.000 | S & W FULLTIME | 5,975 | 5,448 | 6,500 | 3,567 | 6,500 | 6,500 | 6,500 |
| 203-478-706.000 | S & W PARTTIME | | | 250 | 70 | 100 | 100 | 100 |
| 203-478-710.000 | S& W OVERTIME | 7,900 | 3,023 | 7,500 | 4,518 | 7,500 | 7,500 | 7,500 |
| 203-478-715.000 | S & W SOCIAL SECURITY | 1,000 | 604 | 1,000 | 587 | 1,000 | 1,000 | 1,000 |
| 203-478-716.000 | HEALTH INSURANCE | 2,000 | 1,335 | 2,000 | 1,030 | 1,500 | 1,500 | 1,500 |
| 203-478-716.002 | HEALTH SAVINGS ACCOUNT CONTRIBUTION | 1,900 | 725 | 1,400 | 1,282 | 1,500 | 1,500 | 1,500 |
| 203-478-717.000 | LIFE/LTD INSURANCE | 180 | 149 | 180 | 149 | 200 | 200 | 200 |
| 203-478-718.000 | PENSION | 2,400 | 1,400 | 2,500 | 1,439 | 2,700 | 2,700 | 2,700 |
| 203-478-723.000 | UNEMPLOYMENT | 20 | 18 | 20 | 6 | 20 | 20 | 20 |
| 203-478-775.000 | M & R SUPPLIES | 19,000 | 8,325 | 19,000 | 10,692 | 19,000 | 19,000 | 19,000 |
| 203-478-947.000 | VEHICLE RENTAL | 15,000 | 15,000 | 15,000 | 8,369 | 18,000 | 18,000 | 18,000 |
| Totals for dept 478 - WINTER MAINTENANCE | | 55,375 | 36,027 | 55,350 | 31,709 | 58,020 | 58,020 | 58,020 |
| TOTAL APPROPRIATIONS | | 405,745 | 355,311 | 495,538 | 370,472 | 564,732 | 564,732 | 564,732 |
| NET OF REVENUES/APPROPRIATIONS - FUND 203 | | (67,699) | 43,073 | (137,299) | (35,492) | (38,235) | (38,235) | (38,235) |
| BEGINNING FUND BALANCE | | 188,429 | 188,429 | 231,502 | 231,502 | 196,010 | 196,010 | 196,010 |
| ENDING FUND BALANCE | | 120,730 | 231,502 | 94,203 | 196,010 | 157,775 | 157,775 | 157,775 |

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.

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|---------------------------------|---------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Fund 208 - RECREATION FUND | | | | | | | | |
| ESTIMATED REVENUES | | | | | | | | |
| Dept 000 | | | | | | | | |
| 208-000-587.000 | GRANTS-PORTLAND TWP | 8,000 | 8,000 | 8,000 | 8,000 | 9,500 | 9,500 | 9,500 |
| 208-000-588.000 | GRANTS-DANBY TOWNSHIP | 6,000 | 6,000 | 4,000 | | 6,500 | 6,500 | 6,500 |
| 208-000-607.000 | ADULT SOFTBALL FEES | 6,000 | 9,825 | 10,946 | 14,635 | 11,000 | 11,000 | 11,000 |
| 208-000-608.000 | YOUTH TENNIS | 6,000 | (46) | 6,000 | 3,255 | 6,000 | 6,000 | 6,000 |
| 208-000-612.000 | ADULT BASKETBALL FEES | 12,500 | 12,880 | 16,000 | 12,620 | 13,000 | 13,000 | 13,000 |
| 208-000-613.000 | ADULT VOLLEYBALL FEES | 1,200 | 1,344 | 2,500 | 40 | 1,500 | 1,500 | 1,500 |
| 208-000-615.000 | YOUTH HOCKEY FEES | | | | 188 | 200 | 200 | 200 |
| 208-000-616.000 | YOUTH BASKETBALL FEES | 4,800 | 6,370 | 6,500 | 7,497 | 7,500 | 7,500 | 7,500 |
| 208-000-617.000 | YOUTH SOCCER FEES | 6,000 | 3,934 | 6,000 | 4,535 | 5,000 | 5,000 | 5,000 |
| 208-000-618.000 | YOUTH SOFTBALL FEES | 2,500 | 1,496 | 1,200 | 2,392 | 2,400 | 2,400 | 2,400 |
| 208-000-618.001 | TBALL/COACH PITCH | 6,000 | 5,551 | 6,000 | 6,554 | 6,000 | 6,000 | 6,000 |
| 208-000-619.000 | YOUTH VOLLEY BALL FEES | | 80 | | | | | |
| 208-000-620.000 | YOUTH FLAG FOOTBALL FEES | 2,200 | 4,385 | 5,000 | 4,993 | 4,500 | 4,500 | 4,500 |
| 208-000-621.000 | YOUTH GYMNASTICS | 500 | 30 | 3,500 | | | | |
| 208-000-625.000 | YOUTH INSTRUCTIONAL | 3,000 | 3,011 | 2,000 | 2,226 | 3,000 | 3,000 | 3,000 |
| 208-000-631.005 | SPECIAL EVENTS | 5,000 | 5,052 | 5,000 | 5,481 | 6,000 | 6,000 | 6,000 |
| 208-000-665.000 | INTEREST INCOME | | | | 179 | | | |
| 208-000-678.005 | REIMBURSEMENTS-INSURANCE AND WC | | 4 | | 6 | | | |
| 208-000-699.101 | CONTRIBUTION FROM GENERAL FUND | 32,000 | 24,000 | | | 32,000 | 32,000 | 32,000 |
| Totals for dept 000 - | | 101,700 | 91,916 | 82,646 | 72,601 | 114,100 | 114,100 | 114,100 |
| TOTAL ESTIMATED REVENUES | | 101,700 | 91,916 | 82,646 | 72,601 | 114,100 | 114,100 | 114,100 |

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|---|-------------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| APPROPRIATIONS | | | | | | | | |
| Dept 751 - PARKS | | | | | | | | |
| 208-751-702.000 | S & W FULLTIME | | | 25,609 | 12,827 | 35,120 | 35,120 | 35,120 |
| 208-751-703.000 | S & W SUPERVISOR | 10,500 | 9,350 | 9,950 | 8,674 | 10,150 | 10,150 | 10,150 |
| 208-751-706.000 | S & W PARTTIME | 2,000 | | 5,285 | 5,285 | | | |
| 208-751-715.000 | S & W SOCIAL SECURITY | 2,000 | 706 | 3,124 | 1,974 | 3,200 | 3,200 | 3,200 |
| 208-751-716.000 | HEALTH INSURANCE | 1,000 | 399 | 1,900 | 1,771 | 1,500 | 1,500 | 1,500 |
| 208-751-716.002 | HEALTH SAVINGS ACCOUNT CONTRIBUTION | 500 | 104 | 1,600 | 1,516 | 1,600 | 1,600 | 1,600 |
| 208-751-717.000 | LIFE/LTD INSURANCE | 1,042 | 98 | 300 | 381 | 500 | 500 | 500 |
| 208-751-718.000 | PENSION | 7,700 | 7,613 | 8,050 | 7,661 | 8,200 | 8,200 | 8,200 |
| 208-751-719.000 | OTHER FRINGE | 100 | 63 | 200 | 181 | 200 | 200 | 200 |
| 208-751-720.000 | WORKER'S COMPENSATION | | 842 | 900 | 746 | 800 | 800 | 800 |
| 208-751-723.000 | UNEMPLOYMENT | 15 | 3 | 50 | 30 | 40 | 40 | 40 |
| 208-751-727.000 | OFFICE SUPPLIES | 200 | 152 | 500 | 294 | 300 | 300 | 300 |
| 208-751-730.000 | POSTAGE | 450 | 450 | 450 | 400 | 450 | 450 | 450 |
| 208-751-740.000 | OPERATING SUPPLIES | 14,000 | 11,215 | 11,700 | 7,622 | 10,000 | 10,000 | 10,000 |
| 208-751-802.000 | AUDIT SERVICE | 200 | | 200 | | | | |
| 208-751-804.000 | CONTRACTUAL SERVICE | 4,425 | 4,334 | 4,500 | 4,584 | 4,800 | 4,800 | 4,800 |
| 208-751-806.000 | DATA PROCESSING | 600 | | 600 | | | | |
| 208-751-808.000 | OFFICIAL SERVICE | 15,000 | 13,281 | 13,000 | 12,028 | 14,000 | 14,000 | 14,000 |
| 208-751-809.000 | INSTRUCTOR SERVICE | 8,000 | 3,882 | 8,000 | 2,889 | 4,800 | 4,800 | 4,800 |
| 208-751-810.000 | EQUIPMENT MAINTENANCE CONTRACT | 800 | 1,138 | 350 | 363 | 500 | 500 | 500 |
| 208-751-851.000 | TELEPHONE SERVICE | 700 | 516 | 550 | 458 | 550 | 550 | 550 |
| 208-751-864.000 | CONFERENCE & WORKSHOP | 300 | | 700 | 817 | 800 | 800 | 800 |
| 208-751-912.000 | PROPERTY INSURANCE | | 58 | 60 | 58 | | | |
| 208-751-944.000 | ADMINISTRATIVE SERVICES | 13,023 | 13,023 | 13,023 | 11,938 | 25,490 | 25,490 | 25,490 |
| 208-751-947.000 | VEHICLE RENTAL | 750 | 750 | 850 | 604 | 950 | 950 | 950 |
| 208-751-956.000 | MISCELLANEOUS EXPENSES | | 26 | 150 | 882 | 150 | 150 | 150 |
| Totals for dept 751 - PARKS | | 83,305 | 68,003 | 111,601 | 83,983 | 124,100 | 124,100 | 124,100 |
| TOTAL APPROPRIATIONS | | 83,305 | 68,003 | 111,601 | 83,983 | 124,100 | 124,100 | 124,100 |
| NET OF REVENUES/APPROPRIATIONS - FUND 208 | | 18,395 | 23,913 | (28,955) | (11,382) | (10,000) | (10,000) | (10,000) |
| BEGINNING FUND BALANCE | | 35,740 | 35,740 | 59,653 | 59,653 | 48,271 | 48,271 | 48,271 |
| ENDING FUND BALANCE | | 54,135 | 59,653 | 30,698 | 48,271 | 38,271 | 38,271 | 38,271 |

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

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|----------------------------------|---------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Fund 210 - AMBULANCE FUND | | | | | | | | |
| ESTIMATED REVENUES | | | | | | | | |
| Dept 000 | | | | | | | | |
| 210-000-631.005 | SPECIAL EVENTS | 6,765 | 3,960 | 7,950 | 3,960 | 4,000 | 4,000 | 4,000 |
| 210-000-632.000 | CITY-GENERAL FUND | 50,478 | 50,478 | 75,920 | 75,920 | 75,920 | 75,920 | 75,920 |
| 210-000-635.001 | MEMBERSHIP DISCOUNT PLAN | 6,000 | 6,730 | 7,400 | 3,985 | 6,800 | 6,800 | 6,800 |
| 210-000-636.000 | DANBY TOWNSHIP | 38,844 | 38,844 | 59,060 | 59,060 | 59,060 | 59,060 | 59,060 |
| 210-000-637.000 | LYONS TOWNSHIP | 21,528 | 21,528 | 34,080 | 34,080 | 34,080 | 34,080 | 34,080 |
| 210-000-638.000 | ORANGE TOWNSHIP | 5,200 | 5,200 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 |
| 210-000-639.000 | PEWAMO VILLAGE | 6,097 | 6,097 | 10,060 | 10,060 | 10,060 | 10,060 | 10,060 |
| 210-000-640.000 | PORTLAND TOWNSHIP | 44,252 | 44,252 | 77,620 | 77,620 | 77,620 | 77,620 | 77,620 |
| 210-000-641.000 | WESTPHALIA TOWNSHIP | 18,747 | 18,746 | 30,420 | 30,420 | 30,420 | 30,420 | 30,420 |
| 210-000-642.000 | WESTPHALIA VILLAGE | 11,998 | 11,999 | 18,480 | 18,480 | 18,480 | 18,480 | 18,480 |
| 210-000-647.000 | SEBEWA TOWNSHIP | 15,222 | 15,223 | 22,480 | 22,480 | 22,480 | 22,480 | 22,480 |
| 210-000-649.000 | INSURANCE RECEIPTS | 415,000 | 448,579 | 450,000 | 426,838 | 485,000 | 485,000 | 485,000 |
| 210-000-665.000 | INTEREST INCOME | | | | 697 | | | |
| 210-000-676.001 | DONATIONS-OTHERS | 500 | | 500 | | | | |
| 210-000-678.005 | REIMBURSEMENTS-INSURANCE AND WC | 210 | 674 | 210 | 384 | | | |
| 210-000-678.006 | REIMBURSEMENTS-MISCELLANEOUS | 2,000 | | 2,000 | 2,369 | | | |
| Totals for dept 000 - | | 642,841 | 672,310 | 804,680 | 774,853 | 832,420 | 832,420 | 832,420 |
| TOTAL ESTIMATED REVENUES | | 642,841 | 672,310 | 804,680 | 774,853 | 832,420 | 832,420 | 832,420 |

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|--|-------------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| APPROPRIATIONS | | | | | | | | |
| Dept 201 - GENERAL ADMINISTRATION | | | | | | | | |
| 210-201-804.000 | CONTRACTUAL SERVICE | 300 | 240 | 400 | 326 | 300 | 300 | 300 |
| Totals for dept 201 - GENERAL ADMINISTRATION | | 300 | 240 | 400 | 326 | 300 | 300 | 300 |
| Dept 302 - ADMINISTRATION | | | | | | | | |
| 210-302-702.000 | S & W FULLTIME | 225,000 | 233,184 | 230,000 | 196,308 | 268,000 | 268,000 | 268,000 |
| 210-302-703.000 | S & W SUPERVISOR | 40,000 | 29,632 | 37,000 | 34,018 | 94,995 | 94,995 | 94,995 |
| 210-302-706.000 | S & W PARTTIME | 96,000 | 88,777 | 50,000 | 39,777 | 50,000 | 50,000 | 50,000 |
| 210-302-710.000 | S& W OVERTIME | 45,000 | 42,638 | 163,000 | 120,811 | 145,000 | 145,000 | 145,000 |
| 210-302-715.000 | S & W SOCIAL SECURITY | 31,725 | 29,215 | 40,000 | 29,153 | 42,334 | 42,334 | 42,334 |
| 210-302-716.000 | HEALTH INSURANCE | 29,000 | 21,441 | 26,000 | 17,633 | 23,000 | 23,000 | 23,000 |
| 210-302-716.002 | HEALTH SAVINGS ACCOUNT CONTRIBUTION | 7,280 | 4,914 | 8,000 | 7,570 | 7,200 | 7,200 | 7,200 |
| 210-302-716.003 | HEALTH REIMBURSEMENT ACCOUNT (HRA) | 3,500 | 2,498 | 3,000 | | 3,000 | 3,000 | 3,000 |
| 210-302-717.000 | LIFE/LTD INSURANCE | 3,788 | 2,719 | 4,700 | 4,457 | 6,000 | 6,000 | 6,000 |
| 210-302-718.000 | PENSION | 73,010 | 70,906 | 81,000 | 71,475 | 79,100 | 79,100 | 79,100 |
| 210-302-719.000 | OTHER FRINGE | 3,125 | 2,126 | 3,900 | 3,776 | 4,000 | 4,000 | 4,000 |
| 210-302-720.000 | WORKER'S COMPENSATION | 6,100 | 6,082 | 5,600 | 5,402 | 6,200 | 6,200 | 6,200 |
| 210-302-723.000 | UNEMPLOYMENT | 400 | 313 | 300 | 269 | 215 | 215 | 215 |
| 210-302-727.000 | OFFICE SUPPLIES | 400 | 206 | 400 | 205 | 500 | 500 | 500 |
| 210-302-730.000 | POSTAGE | 400 | 299 | 350 | 259 | 400 | 400 | 400 |
| 210-302-734.000 | SAFETY SUPPLIES | 200 | 108 | 200 | 64 | 950 | 950 | 950 |
| 210-302-740.000 | OPERATING SUPPLIES | 16,500 | 18,481 | 17,000 | 16,299 | 15,000 | 15,000 | 15,000 |
| 210-302-745.000 | MOTOR FUEL & OIL | 18,000 | 16,511 | 21,000 | 16,013 | 20,000 | 20,000 | 20,000 |
| 210-302-751.000 | UNIFORM CLEANING | 4,300 | 595 | 2,500 | 1,160 | 2,500 | 2,500 | 2,500 |
| 210-302-801.000 | LEGAL SERVICE | 500 | | 1,200 | 1,107 | 1,200 | 1,200 | 1,200 |
| 210-302-802.000 | AUDIT SERVICE | 1,100 | | 200 | | | | |
| 210-302-804.000 | CONTRACT SERVICE-TRAINING PROGRAM | | | 800 | | | | |
| 210-302-806.000 | DATA PROCESSING | 18,500 | 21,117 | 26,000 | 21,681 | 24,000 | 24,000 | 24,000 |
| 210-302-810.000 | EQUIPMENT MAINTENANCE CONTRACT | 250 | 40 | 100 | 24 | 100 | 100 | 100 |
| 210-302-851.000 | TELEPHONE SERVICE | 3,000 | 2,482 | 2,700 | 1,849 | 2,700 | 2,700 | 2,700 |
| 210-302-852.000 | RADIO MAINTENANCE | 1,800 | 411 | 800 | | 4,000 | 4,000 | 4,000 |
| 210-302-912.000 | PROPERTY INSURANCE | 3,650 | 3,630 | 4,000 | 3,982 | 4,000 | 4,000 | 4,000 |
| 210-302-930.000 | M & R BUILDING | 700 | 645 | 1,100 | 1,058 | 1,000 | 1,000 | 1,000 |
| 210-302-931.000 | M & R EQUIPMENT | 2,000 | 1,934 | 2,000 | 326 | 7,000 | 7,000 | 7,000 |
| 210-302-932.000 | M & R GROUNDS | 250 | | 250 | | 250 | 250 | 250 |

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|---|--------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| 210-302-933.000 | M & R VEHICLES | 8,000 | 6,144 | 6,500 | 3,138 | 6,500 | 6,500 | 6,500 |
| 210-302-934.000 | M & R OFFICE EQUIPMENT | 2,000 | 815 | 600 | 223 | 600 | 600 | 600 |
| 210-302-944.000 | ADMINISTRATIVE SERVICES | 27,920 | 27,920 | 27,920 | 25,593 | 55,840 | 55,840 | 55,840 |
| 210-302-947.000 | VEHICLE RENTAL | 5,000 | 5,000 | 100 | | | | |
| 210-302-956.000 | MISCELLANEOUS EXPENSES | 1,700 | 1,800 | 6,500 | 5,491 | 3,500 | 3,500 | 3,500 |
| 210-302-958.000 | DUES & SUBSCRIPTIONS | 2,500 | 2,034 | 3,000 | 2,829 | 2,500 | 2,500 | 2,500 |
| 210-302-960.000 | EDUCATION & TRAINING | 2,300 | 1,924 | 3,500 | 3,304 | 4,000 | 4,000 | 4,000 |
| 210-302-977.000 | CAPITAL OUTLAY-EQUIPMENT | | | 24,500 | 24,259 | | | |
| 210-302-983.000 | OFFICE EQUIPMENT LEASE | 19,894 | 19,894 | 19,894 | 19,894 | 19,984 | 19,984 | 19,984 |
| 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 | | 731,344 | 692,987 | 852,166 | 705,959 | 932,120 | 932,120 | 932,120 |
| TOTAL APPROPRIATIONS | | 731,644 | 693,227 | 852,566 | 706,285 | 932,420 | 932,420 | 932,420 |
| NET OF REVENUES/APPROPRIATIONS - FUND 210 | | (88,803) | (20,917) | (47,886) | 68,568 | (100,000) | (100,000) | (100,000) |
| BEGINNING FUND BALANCE | | 177,549 | 177,549 | 156,632 | 156,632 | 225,200 | 225,200 | 225,200 |
| ENDING FUND BALANCE | | 88,746 | 156,632 | 108,746 | 225,200 | 125,200 | 125,200 | 125,200 |



**ENTERPRISE
FUNDS**

Est. 1869

REFUSE DEPARTMENT - 520

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

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|---------------------------------|------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Fund 520 - REFUSE SERVICE FUND | | | | | | | | |
| ESTIMATED REVENUES | | | | | | | | |
| Dept 000 | | | | | | | | |
| 520-000-635.000 | REFUSE COLLECTION FEES | 400 | 475 | 450 | 267 | 500 | 500 | 500 |
| 520-000-648.000 | UTILITY SALES | 152,500 | 149,959 | 161,800 | 133,276 | 197,000 | 197,000 | 197,000 |
| 520-000-648.001 | PENALTIES | 1,100 | 1,094 | 1,100 | 1,005 | 1,100 | 1,100 | 1,100 |
| 520-000-665.000 | INTEREST INCOME | | | | 53 | | | |
| Totals for dept 000 - | | 154,000 | 151,528 | 163,350 | 134,601 | 198,600 | 198,600 | 198,600 |
| TOTAL ESTIMATED REVENUES | | 154,000 | 151,528 | 163,350 | 134,601 | 198,600 | 198,600 | 198,600 |

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|--|----------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| APPROPRIATIONS | | | | | | | | |
| Dept 528 - ADMINISTRATION | | | | | | | | |
| 520-528-802.000 | AUDIT SERVICE | | 50 | | 50 | | | |
| 520-528-804.000 | CONTRACTUAL SERVICE-REFUSE COLLE | 152,500 | 151,478 | 161,800 | 117,606 | 197,000 | 197,000 | 197,000 |
| 520-528-956.000 | MISCELLANEOUS EXPENSES | | 11 | | | | | |
| Totals for dept 528 - ADMINISTRATION | | 152,550 | 151,489 | 161,850 | 117,606 | 197,000 | 197,000 | 197,000 |
| TOTAL APPROPRIATIONS | | 152,550 | 151,489 | 161,850 | 117,606 | 197,000 | 197,000 | 197,000 |
| NET OF REVENUES/APPROPRIATIONS - FUND 520 | | 1,450 | 39 | 1,500 | 16,995 | 1,600 | 1,600 | 1,600 |
| BEGINNING FUND BALANCE | | 21,328 | 21,328 | 21,367 | 21,367 | 38,362 | 38,362 | 38,362 |
| ENDING FUND BALANCE | | 22,778 | 21,367 | 22,867 | 38,362 | 39,962 | 39,962 | 39,962 |

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.

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|---------------------------------|---------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Fund 582 - ELECTRIC FUND | | | | | | | | |
| ESTIMATED REVENUES | | | | | | | | |
| Dept 000 | | | | | | | | |
| 582-000-626.000 | GENERAL SERVICES | 2,000 | 2,320 | 2,000 | 1,920 | 1,400 | 1,400 | 1,400 |
| 582-000-648.000 | UTILITY SALES | 4,300,000 | 4,828,508 | 4,900,000 | 4,380,951 | 5,300,000 | 5,300,000 | 5,300,000 |
| 582-000-648.001 | PENALTIES | 24,000 | 24,559 | 25,000 | 22,856 | 26,000 | 26,000 | 26,000 |
| 582-000-648.003 | ENERGY OPTIMIZATION REVENUE | 62,000 | 61,452 | 62,000 | 55,777 | 62,000 | 62,000 | 62,000 |
| 582-000-653.000 | JOINT USE OF POLES -AMERITECH | 1,525 | 1,525 | 1,525 | 1,525 | | | |
| 582-000-654.000 | CONDUIT LEASING | | | | | 30,000 | 30,000 | 30,000 |
| 582-000-665.000 | INTEREST INCOME | | | 10,000 | 12,488 | 9,000 | 9,000 | 9,000 |
| 582-000-678.005 | REIMBURSEMENTS-INSURANCE AND WC | 2,000 | 3,778 | 2,000 | 1,795 | 1,500 | 1,500 | 1,500 |
| 582-000-678.006 | REIMBURSEMENTS-MISCELLANEOUS | 14,000 | 14,667 | 1,000 | 654 | 2,000 | 2,000 | 2,000 |
| 582-000-693.002 | SALE OF MATERIALS | 2,000 | 15,702 | 2,000 | 1,924 | | | |
| Totals for dept 000 - | | 4,407,525 | 4,952,511 | 5,005,525 | 4,479,890 | 5,431,900 | 5,431,900 | 5,431,900 |
| TOTAL ESTIMATED REVENUES | | 4,407,525 | 4,952,511 | 5,005,525 | 4,479,890 | 5,431,900 | 5,431,900 | 5,431,900 |

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BUDGET REPORT FOR CITY OF PORTLAND

Calculations as of 05/31/2023

| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|--|-------------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| APPROPRIATIONS | | | | | | | | |
| Dept 201 - GENERAL ADMINISTRATION | | | | | | | | |
| 582-201-705.000 | S & W BILLING & METER READING | 70,909 | 74,560 | 98,250 | 55,070 | 86,502 | 86,502 | 86,502 |
| 582-201-712.000 | S & W ELECTED OFFICIALS | 900 | 1,575 | 900 | 450 | 900 | 900 | 900 |
| 582-201-715.000 | S & W SOCIAL SECURITY | 4,890 | 5,437 | 5,700 | 4,011 | 6,700 | 6,700 | 6,700 |
| 582-201-716.000 | HEALTH INSURANCE | 13,000 | 10,639 | 12,600 | 8,917 | 8,500 | 8,500 | 8,500 |
| 582-201-716.002 | HEALTH SAVINGS ACCOUNT CONTRIBUTION | 2,800 | 1,719 | 3,120 | 1,800 | 1,800 | 1,800 | 1,800 |
| 582-201-716.003 | HEALTH REIMBURSEMENT ACCOUNT (HRA) | 2,000 | 1,615 | 800 | 1,192 | 1,000 | 1,000 | 1,000 |
| 582-201-717.000 | LIFE/LTD INSURANCE | 1,088 | 956 | 1,200 | 794 | 1,200 | 1,200 | 1,200 |
| 582-201-718.000 | PENSION | 122,268 | 137,876 | 128,000 | 116,925 | 128,000 | 128,000 | 128,000 |
| 582-201-719.000 | OTHER FRINGE | 220 | 314 | 520 | 157 | 300 | 300 | 300 |
| 582-201-723.000 | UNEMPLOYMENT | 50 | 49 | 50 | 20 | 50 | 50 | 50 |
| 582-201-727.000 | OFFICE SUPPLIES | 1,500 | 681 | 1,500 | 987 | 1,000 | 1,000 | 1,000 |
| 582-201-730.000 | POSTAGE | 4,200 | 3,651 | 4,200 | 3,396 | 4,200 | 4,200 | 4,200 |
| 582-201-740.000 | OPERATING SUPPLIES | 2,000 | 1,112 | 2,000 | 703 | 200 | 200 | 200 |
| 582-201-801.000 | LEGAL SERVICE | 7,500 | 8,019 | 2,000 | | 200 | 200 | 200 |
| 582-201-802.000 | AUDIT SERVICE | 4,400 | 3,450 | 4,400 | 3,300 | 5,000 | 5,000 | 5,000 |
| 582-201-803.000 | ENGINEERING SERVICE | 20,000 | 5,566 | 5,000 | 2,250 | 2,500 | 2,500 | 2,500 |
| 582-201-804.000 | CONTRACTUAL SERVICE | 20,000 | 6,122 | 5,000 | 4,941 | 2,500 | 2,500 | 2,500 |
| 582-201-806.000 | DATA PROCESSING | 3,700 | 1,485 | 3,700 | 1,584 | 7,500 | 7,500 | 7,500 |
| 582-201-810.000 | EQUIPMENT MAINTENANCE CONTRACT | 150 | 382 | 200 | 229 | | | |
| 582-201-851.000 | TELEPHONE SERVICE | 5,000 | 12,033 | 8,000 | 7,723 | 8,200 | 8,200 | 8,200 |
| 582-201-864.000 | CONFERENCE & WORKSHOP | 3,500 | 3,124 | 3,500 | 2,586 | 3,500 | 3,500 | 3,500 |
| 582-201-901.000 | LEGAL NOTICES | 100 | | 100 | | 100 | 100 | 100 |
| 582-201-902.000 | ADVERTISING | 1,572 | | 1,600 | | 1,600 | 1,600 | 1,600 |
| 582-201-912.000 | PROPERTY INSURANCE | 13,500 | 13,472 | 13,750 | 13,717 | 13,900 | 13,900 | 13,900 |
| 582-201-914.000 | VEHICLE INSURANCE | 5,400 | 3,253 | 5,000 | 4,916 | 6,000 | 6,000 | 6,000 |
| 582-201-923.000 | WATER | 931 | 1,061 | 1,115 | 1,062 | 1,200 | 1,200 | 1,200 |
| 582-201-924.000 | SEWER | 1,386 | 1,581 | 2,000 | 1,954 | 2,200 | 2,200 | 2,200 |
| 582-201-927.000 | MISS DIG | 700 | 664 | 700 | 555 | 700 | 700 | 700 |
| 582-201-931.000 | M & R EQUIPMENT | 1,000 | 230 | 1,000 | | 1,000 | 1,000 | 1,000 |
| 582-201-944.000 | ADMINISTRATIVE SERVICES | 74,358 | 74,358 | 74,358 | 68,162 | 178,609 | 178,609 | 178,609 |
| 582-201-947.000 | VEHICLE RENTAL | 6,000 | 5,545 | 12,100 | 5,133 | 12,100 | 12,100 | 12,100 |
| 582-201-956.000 | MISCELLANEOUS EXPENSES | 4,000 | 39,861 | 4,000 | | 4,000 | 4,000 | 4,000 |
| 582-201-958.000 | DUES & SUBSCRIPTIONS | 47,000 | 37,503 | 50,000 | 49,928 | 50,000 | 50,000 | 50,000 |
| 582-201-992.000 | PRINCIPAL PAYMENT | | | | | 75,000 | 75,000 | 75,000 |
| 582-201-993.000 | INTEREST PAYMENT | 24,088 | 23,646 | 22,325 | 22,325 | 20,445 | 20,445 | 20,445 |
| 582-201-995.101 | TRANSFER TO GENERAL FUND | 160,000 | 160,000 | 178,000 | 178,000 | 109,391 | 109,391 | 109,391 |
| Totals for dept 201 - GENERAL ADMINISTRATION | | 630,110 | 641,539 | 656,688 | 562,787 | 745,997 | 745,997 | 745,997 |

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BUDGET REPORT FOR CITY OF PORTLAND
Calculations as of 05/31/2023

| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|-------------------------|-------------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Dept 539 - DISTRIBUTION | | | | | | | | |
| 582-539-702.000 | S & W FULLTIME | 390,841 | 326,754 | 380,500 | 312,745 | 397,000 | 397,000 | 397,000 |
| 582-539-703.000 | S & W SUPERVISOR | 124,953 | 124,586 | 111,200 | 83,908 | 120,840 | 120,840 | 120,840 |
| 582-539-706.000 | S & W PARTTIME | | | 15,000 | 80 | 5,000 | 5,000 | 5,000 |
| 582-539-707.000 | S& W STANDBY PAY | 16,600 | 11,824 | 16,000 | 12,315 | 15,000 | 15,000 | 15,000 |
| 582-539-710.000 | S& W OVERTIME | 39,000 | 38,757 | 55,000 | 38,055 | 58,000 | 58,000 | 58,000 |
| 582-539-711.000 | S & W HEALTH PREMIUMS | 1,200 | 1,205 | 1,200 | 1,071 | 1,200 | 1,200 | 1,200 |
| 582-539-715.000 | S & W SOCIAL SECURITY | 44,270 | 36,704 | 44,270 | 32,736 | 45,700 | 45,700 | 45,700 |
| 582-539-716.000 | HEALTH INSURANCE | 56,300 | 52,014 | 57,000 | 45,020 | 54,000 | 54,000 | 54,000 |
| 582-539-716.001 | HEALTH INSURANCE-RETIREES | 22,518 | 19,562 | 22,000 | 19,512 | 22,000 | 22,000 | 22,000 |
| 582-539-716.002 | HEALTH SAVINGS ACCOUNT CONTRIBUTION | 10,500 | 11,267 | 15,000 | 14,100 | 14,100 | 14,100 | 14,100 |
| 582-539-716.003 | HEALTH REIMBURSEMENT ACCOUNT (HRA) | 5,000 | 1,720 | 5,000 | 1,695 | 5,500 | 5,500 | 5,500 |
| 582-539-716.005 | OPEB RETIREE ADJUSTMENT | | 177,954 | | | | | |
| 582-539-717.000 | LIFE/LTD INSURANCE | 5,700 | 5,126 | 6,000 | 5,612 | 6,800 | 6,800 | 6,800 |
| 582-539-718.000 | PENSION | 52,286 | 56,346 | 106,000 | 48,074 | 284,658 | 284,658 | 284,658 |
| 582-539-719.000 | OTHER FRINGE | 1,250 | 1,375 | 2,500 | 1,650 | 2,000 | 2,000 | 2,000 |
| 582-539-720.000 | WORKER'S COMPENSATION | 5,200 | 4,422 | 5,200 | 3,827 | 5,000 | 5,000 | 5,000 |
| 582-539-723.000 | UNEMPLOYMENT | 155 | 177 | 160 | 71 | 125 | 125 | 125 |
| 582-539-734.000 | SAFETY SUPPLIES | 25,000 | 29,743 | 30,000 | 29,802 | 15,000 | 15,000 | 15,000 |
| 582-539-740.000 | OPERATING SUPPLIES | 3,000 | 1,933 | 2,000 | 1,827 | 2,500 | 2,500 | 2,500 |
| 582-539-745.000 | MOTOR FUEL & OIL | 10,000 | 11,936 | 7,580 | 7,391 | 7,500 | 7,500 | 7,500 |
| 582-539-745.001 | FUEL-DIESEL GENERATION | 20,000 | 14,915 | 14,100 | 13,985 | 10,000 | 10,000 | 10,000 |
| 582-539-751.000 | UNIFORM CLEANING | 7,500 | 8,892 | 7,500 | 5,651 | 7,500 | 7,500 | 7,500 |
| 582-539-766.000 | TOOLS | 6,500 | 4,617 | 3,315 | 1,588 | 2,000 | 2,000 | 2,000 |
| 582-539-775.000 | M & R SUPPLIES | 100,000 | (5,829) | 52,900 | 28,184 | 40,000 | 40,000 | 40,000 |
| 582-539-803.000 | ENGINEERING SERVICE | 50,000 | 54,080 | 70,100 | 59,371 | 35,000 | 35,000 | 35,000 |
| 582-539-803.001 | ENG SERVICE-POWER RATE STUDY | 1,100 | 546 | 1,000 | | 32,000 | 32,000 | 32,000 |
| 582-539-803.002 | ENG SERVICE-FERC LICENSE | 49,150 | 16,827 | 40,000 | 22,835 | 20,000 | 20,000 | 20,000 |
| 582-539-803.019 | ENG SERVICE - BROADBAND | 60,000 | 53,151 | 50,000 | 31,706 | 40,000 | 40,000 | 40,000 |
| 582-539-803.026 | ENG SERVICES- SUBSTATION | | | 138,050 | 2,520 | | | |
| 582-539-804.000 | CONTRACTUAL SERVICE | 2,000 | 2,434 | 2,500 | 2,534 | 1,000 | 1,000 | 1,000 |
| 582-539-818.000 | PCB REMOVAL | 9,000 | | 2,500 | | 2,500 | 2,500 | 2,500 |
| 582-539-852.000 | RADIO MAINTENANCE | 400 | 450 | 500 | | | | |
| 582-539-921.000 | ELECTRICITY | 3,500 | 2,749 | 3,245 | 2,774 | 3,000 | 3,000 | 3,000 |
| 582-539-922.000 | GAS | 22,000 | 20,614 | 13,895 | 21,149 | 14,000 | 14,000 | 14,000 |
| 582-539-922.001 | GAS-DIESEL GENERATION | 8,000 | 2,417 | | | | | |
| 582-539-925.000 | PURCHASED POWER-MPPA ESP | 2,300,000 | 2,404,117 | 2,900,000 | 2,441,473 | 2,900,000 | 2,900,000 | 2,900,000 |
| 582-539-926.005 | ENERGY OPTIMIZATION PROGRAM COSTS | 62,000 | 14,572 | 62,000 | 9,157 | 62,000 | 62,000 | 62,000 |
| 582-539-930.000 | M & R BUILDING | 150,000 | 42,672 | 43,750 | 31,665 | 50,000 | 50,000 | 50,000 |
| 582-539-931.000 | M & R EQUIPMENT | 200,000 | 84,066 | 226,000 | 208,362 | 105,000 | 105,000 | 105,000 |
| 582-539-932.000 | M & R GROUNDS | 11,000 | 12,490 | 13,450 | 4,672 | 15,000 | 15,000 | 15,000 |
| 582-539-932.001 | M&R GROUNDS-AST CLEANUP | 10,000 | 4,176 | 10,000 | 2,284 | 5,000 | 5,000 | 5,000 |
| 582-539-933.000 | M & R VEHICLES | 18,000 | 9,467 | 11,000 | 10,802 | 45,000 | 45,000 | 45,000 |
| 582-539-935.000 | M & R METERS | 80,000 | 24,646 | 18,000 | 3,012 | 5,000 | 5,000 | 5,000 |

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BUDGET REPORT FOR CITY OF PORTLAND

Calculations as of 05/31/2023

| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|---|--------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| 582-539-937.000 | M & R HYDRO | 30,000 | 28,061 | 84,000 | 83,283 | 40,000 | 40,000 | 40,000 |
| 582-539-938.000 | M & R STREET LIGHTS | 21,000 | 16,420 | 56,300 | 40,359 | 25,000 | 25,000 | 25,000 |
| 582-539-939.000 | M & R LINES | 48,000 | 43,577 | 33,000 | 32,765 | 35,000 | 35,000 | 35,000 |
| 582-539-947.000 | VEHICLE RENTAL | 350 | 151 | | 76 | 100 | 100 | 100 |
| 582-539-956.000 | MISCELLANEOUS EXPENSES | 5,000 | 4,294 | 2,760 | 2,434 | 2,500 | 2,500 | 2,500 |
| 582-539-960.000 | EDUCATION & TRAINING | | | 3,600 | 3,460 | 20,000 | 20,000 | 20,000 |
| 582-539-967.000 | TREE MANAGEMENT | 50,000 | 38,205 | 25,000 | | 25,000 | 25,000 | 25,000 |
| 582-539-968.000 | DEPRECIATION EXPENSE | 425,000 | 423,978 | 440,000 | | 450,000 | 450,000 | 450,000 |
| 582-539-975.000 | CAPITAL OUTLAY BUILDING | 132,500 | | 10,000 | | | | |
| 582-539-977.000 | CAPITAL OUTLAY-EQUIPMENT | 110,000 | | 13,300 | 13,250 | 100,000 | 100,000 | 100,000 |
| 582-539-979.000 | DIESEL ENGINE PROJECT | 110,000 | 88,714 | | | | | |
| 582-539-985.001 | JOINT PROJECTS | 15,000 | 2,025 | 140,000 | 137,863 | | | |
| 582-539-985.011 | FIBER OPTIC PROJECT | | | | | 15,000 | 15,000 | 15,000 |
| 582-539-985.015 | AMI PROJECT | | | 5,000 | 3,424 | 225,000 | 225,000 | 225,000 |
| 582-539-985.016 | SUBSTATION PROJECT | | | | | 721,500 | 721,500 | 721,500 |
| Totals for dept 539 - DISTRIBUTION | | 4,930,773 | 4,330,899 | 5,378,375 | 3,880,129 | 6,115,023 | 6,115,023 | 6,115,023 |
| TOTAL APPROPRIATIONS | | 5,560,883 | 4,972,438 | 6,035,063 | 4,442,916 | 6,861,020 | 6,861,020 | 6,861,020 |
| NET OF REVENUES/APPROPRIATIONS - FUND 582 | | (1,153,358) | (19,927) | (1,029,538) | 36,974 | (1,429,120) | (1,429,120) | (1,429,120) |
| BEGINNING FUND BALANCE | | 8,253,929 | 8,253,929 | 8,234,003 | 8,234,003 | 8,270,977 | 8,270,977 | 8,270,977 |
| ENDING FUND BALANCE | | 7,100,571 | 8,234,002 | 7,204,465 | 8,270,977 | 6,841,857 | 6,841,857 | 6,841,857 |

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.

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|----------------------------|-----------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Fund 590 - WASTEWATER FUND | | | | | | | | |
| ESTIMATED REVENUES | | | | | | | | |
| Dept 000 | | | | | | | | |
| 590-000-646.000 | NEW SERVICE | 5,000 | 1,500 | | | | | |
| 590-000-648.000 | UTILITY SALES | 1,036,152 | 1,055,874 | 1,336,636 | 1,106,051 | 1,670,800 | 1,670,800 | 1,670,800 |
| 590-000-648.001 | PENALTIES | 6,500 | 6,685 | 7,500 | 7,461 | 8,500 | 8,500 | 8,500 |
| 590-000-665.000 | INTEREST INCOME | | | | 2,738 | 1,000 | 1,000 | 1,000 |
| 590-000-665.004 | INTEREST INCOME-CUSTOMER DEPOSITS | | 41 | | 159 | | | |
| 590-000-678.005 | REIMBURSEMENTS-INSURANCE AND WC | 200 | 365 | 300 | 404 | | | |
| 590-000-678.006 | REIMBURSEMENTS - MISCELLANEOUS | 15,000 | 17,257 | | | | | |
| 590-000-698.000 | BOND PROCEEDS-WW CONSTRUCTION | | | 101,413 | | | | |
| 590-000-699.105 | TRANSFER FROM INCOME TAX | | | | | 74,500 | 74,500 | 74,500 |
| Totals for dept 000 - | | 1,062,852 | 1,081,722 | 1,445,849 | 1,116,813 | 1,754,800 | 1,754,800 | 1,754,800 |
| TOTAL ESTIMATED REVENUES | | 1,062,852 | 1,081,722 | 1,445,849 | 1,116,813 | 1,754,800 | 1,754,800 | 1,754,800 |

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BUDGET REPORT FOR CITY OF PORTLAND

Calculations as of 05/31/2023

| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|--|-------------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| APPROPRIATIONS | | | | | | | | |
| Dept 201 - GENERAL ADMINISTRATION | | | | | | | | |
| 590-201-705.000 | S & W BILLING & METER READING | 62,920 | 66,466 | 51,000 | 48,140 | 58,000 | 58,000 | 58,000 |
| 590-201-715.000 | S & W SOCIAL SECURITY | 4,300 | 4,852 | 3,900 | 3,514 | 4,437 | 4,437 | 4,437 |
| 590-201-716.000 | HEALTH INSURANCE | 10,700 | 9,066 | 10,900 | 7,423 | 8,500 | 8,500 | 8,500 |
| 590-201-716.002 | HEALTH SAVINGS ACCOUNT CONTRIBUTION | 2,600 | 1,511 | 1,400 | 1,500 | 2,000 | 2,000 | 2,000 |
| 590-201-716.003 | HEALTH REIMBURSEMENT ACCOUNT (HRA) | 1,200 | 1,280 | 1,200 | 974 | 1,200 | 1,200 | 1,200 |
| 590-201-717.000 | LIFE/LTD INSURANCE | 993 | 862 | 1,200 | 707 | 1,200 | 1,200 | 1,200 |
| 590-201-718.000 | PENSION | 64,584 | 73,820 | 70,200 | 63,989 | 73,800 | 73,800 | 73,800 |
| 590-201-719.000 | OTHER FRINGE | 220 | 189 | 350 | 94 | 100 | 100 | 100 |
| 590-201-723.000 | UNEMPLOYMENT | 50 | 46 | 50 | 18 | 50 | 50 | 50 |
| 590-201-727.000 | OFFICE SUPPLIES | 500 | 186 | 1,000 | 791 | 1,000 | 1,000 | 1,000 |
| 590-201-730.000 | POSTAGE | 3,400 | 3,020 | 3,750 | 2,839 | 4,000 | 4,000 | 4,000 |
| 590-201-740.000 | OPERATING SUPPLIES | 1,800 | 1,841 | 3,000 | 1,850 | 5,000 | 5,000 | 5,000 |
| 590-201-801.000 | LEGAL SERVICE | 900 | 456 | 900 | 900 | 900 | 900 | 900 |
| 590-201-802.000 | AUDIT SERVICE | 3,000 | 3,450 | 6,000 | 3,300 | 11,200 | 11,200 | 11,200 |
| 590-201-803.000 | ENGINEERING SERVICE | 5,000 | | 5,000 | | 5,000 | 5,000 | 5,000 |
| 590-201-804.000 | CONTRACTUAL SERVICE | 1,700 | 2,308 | 5,000 | 4,640 | 1,000 | 1,000 | 1,000 |
| 590-201-806.000 | DATA PROCESSING | 2,800 | 1,871 | 3,000 | 1,888 | 2,000 | 2,000 | 2,000 |
| 590-201-851.000 | TELEPHONE SERVICE | 2,500 | 2,532 | 2,500 | 2,948 | 3,000 | 3,000 | 3,000 |
| 590-201-864.000 | CONFERENCE & WORKSHOP | 400 | | 400 | | 400 | 400 | 400 |
| 590-201-901.000 | LEGAL NOTICES | 200 | | 200 | | 200 | 200 | 200 |
| 590-201-912.000 | PROPERTY INSURANCE | 3,500 | 3,355 | 6,000 | 3,379 | 4,000 | 4,000 | 4,000 |
| 590-201-915.000 | BOILER INSURANCE | 800 | 808 | 1,500 | 814 | 1,500 | 1,500 | 1,500 |
| 590-201-927.000 | MISS DIG | 700 | 664 | 1,200 | 555 | 1,200 | 1,200 | 1,200 |
| 590-201-934.000 | M & R OFFICE EQUIPMENT | 1,000 | 230 | 1,000 | 69 | 1,000 | 1,000 | 1,000 |
| 590-201-944.000 | ADMINISTRATIVE SERVICES | 57,675 | 57,675 | 57,675 | 52,869 | 80,721 | 80,721 | 80,721 |
| 590-201-947.000 | VEHICLE RENTAL | 5,500 | 5,545 | 7,000 | 5,133 | 7,500 | 7,500 | 7,500 |
| 590-201-956.000 | MISCELLANEOUS EXPENSES | 500 | 1,040 | 500 | | 500 | 500 | 500 |
| 590-201-992.000 | PRINCIPAL PAYMENT | | | 69,000 | | 71,000 | 71,000 | 71,000 |
| 590-201-993.000 | INTEREST PAYMENT | 93,765 | 93,598 | 91,260 | 46,380 | 324,438 | 324,438 | 324,438 |
| 590-201-995.101 | TRANSFER TO GENERAL FUND | 41,446 | 41,446 | 50,895 | 50,895 | 52,750 | 52,750 | 52,750 |
| Totals for dept 201 - GENERAL ADMINISTRATION | | 374,653 | 378,117 | 456,980 | 304,709 | 727,596 | 727,596 | 727,596 |

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|-----------------------------------|-------------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Dept 441 - COLLECTIONS | | | | | | | | |
| 590-441-702.000 | S & W FULLTIME | 9,922 | 2,722 | 5,000 | 2,392 | 3,500 | 3,500 | 3,500 |
| 590-441-703.000 | S & W SUPERVISOR | 4,597 | 4,538 | 5,019 | 4,086 | 5,200 | 5,200 | 5,200 |
| 590-441-706.000 | S & W PARTTIME | | 47 | | 48 | 100 | 100 | 100 |
| 590-441-707.000 | S& W STANDBY PAY | 6,800 | 6,787 | 6,800 | 6,214 | 7,100 | 7,100 | 7,100 |
| 590-441-710.000 | S& W OVERTIME | 2,900 | 1,897 | 3,500 | 1,482 | 1,000 | 1,000 | 1,000 |
| 590-441-715.000 | S & W SOCIAL SECURITY | 1,754 | 1,178 | 1,560 | 1,054 | 1,700 | 1,700 | 1,700 |
| 590-441-716.000 | HEALTH INSURANCE | 850 | 780 | 850 | 902 | 1,000 | 1,000 | 1,000 |
| 590-441-716.002 | HEALTH SAVINGS ACCOUNT CONTRIBUTION | 400 | 52 | 200 | 182 | 300 | 300 | 300 |
| 590-441-716.005 | OPEB RETIREE ADJUSTMENT | | 76,332 | | | | | |
| 590-441-717.000 | LIFE/LTD INSURANCE | 206 | 205 | 250 | 170 | 250 | 250 | 250 |
| 590-441-718.000 | PENSION | 1,965 | 1,999 | 1,900 | 1,778 | 2,000 | 2,000 | 2,000 |
| 590-441-723.000 | UNEMPLOYMENT | 20 | 8 | 5 | 3 | 5 | 5 | 5 |
| 590-441-734.000 | SAFETY SUPPLIES | 3,000 | 323 | 4,420 | 1,582 | 3,000 | 3,000 | 3,000 |
| 590-441-740.000 | OPERATING SUPPLIES | 500 | 438 | 500 | | 1,000 | 1,000 | 1,000 |
| 590-441-775.000 | M & R SUPPLIES | 5,000 | 8,808 | 5,000 | 822 | 5,000 | 5,000 | 5,000 |
| 590-441-803.009 | ENG SERVICE-KENT STREET | | | | | 12,000 | 12,000 | 12,000 |
| 590-441-803.025 | ENG SVC - CWSRF | 25,000 | | | | | | |
| 590-441-804.000 | CONTRACTUAL SERVICE | 18,500 | 17,189 | 16,500 | 9,305 | 20,000 | 20,000 | 20,000 |
| 590-441-804.009 | CONTRACTED SERVICE-KENT STREET | | | | | 62,500 | 62,500 | 62,500 |
| 590-441-947.000 | VEHICLE RENTAL | 27,000 | 26,955 | 27,000 | 6,731 | 27,000 | 27,000 | 27,000 |
| 590-441-956.000 | MISCELLANEOUS EXPENSES | 500 | 142 | 500 | 263 | 500 | 500 | 500 |
| Totals for dept 441 - COLLECTIONS | | 108,914 | 150,400 | 79,004 | 37,014 | 153,155 | 153,155 | 153,155 |

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BUDGET REPORT FOR CITY OF PORTLAND
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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|---|-------------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Dept 548 - PLANT OPERATIONS | | | | | | | | |
| 590-548-702.000 | S & W FULLTIME | 132,516 | 117,189 | 133,900 | 96,706 | 133,900 | 133,900 | 133,900 |
| 590-548-703.000 | S & W SUPERVISOR | | | 22,000 | 15,983 | 94,000 | 94,000 | 94,000 |
| 590-548-710.000 | S& W OVERTIME | 11,500 | 11,790 | 14,000 | 15,138 | 18,000 | 18,000 | 18,000 |
| 590-548-711.000 | S & W HEALTH PREMIUMS | 1,200 | 1,205 | 1,200 | 1,071 | 1,300 | 1,300 | 1,300 |
| 590-548-715.000 | S & W SOCIAL SECURITY | 9,340 | 9,867 | 12,500 | 9,722 | 12,500 | 12,500 | 12,500 |
| 590-548-716.000 | HEALTH INSURANCE | | | 750 | 551 | | | |
| 590-548-716.002 | HEALTH SAVINGS ACCOUNT CONTRIBUTION | | | 800 | 800 | | | |
| 590-548-717.000 | LIFE/LTD INSURANCE | 1,896 | 1,717 | 2,000 | 1,909 | 2,200 | 2,200 | 2,200 |
| 590-548-718.000 | PENSION | 23,270 | 21,311 | 24,200 | 17,982 | 24,200 | 24,200 | 24,200 |
| 590-548-719.000 | OTHER FRINGE | 500 | 500 | 600 | 600 | 1,000 | 1,000 | 1,000 |
| 590-548-720.000 | WORKER'S COMPENSATION | 2,200 | 1,748 | 2,000 | 1,480 | 3,000 | 3,000 | 3,000 |
| 590-548-723.000 | UNEMPLOYMENT | 50 | 61 | 40 | 36 | 50 | 50 | 50 |
| 590-548-734.000 | SAFETY SUPPLIES | 4,000 | 1,746 | 1,500 | 1,352 | | | |
| 590-548-740.000 | OPERATING SUPPLIES | 28,000 | 29,989 | 30,500 | 29,395 | 30,000 | 30,000 | 30,000 |
| 590-548-751.000 | UNIFORM CLEANING | 3,300 | 3,650 | 4,000 | 2,466 | 4,000 | 4,000 | 4,000 |
| 590-548-804.000 | CONTRACTUAL SERVICE | 185,000 | 178,960 | 188,000 | 156,554 | 130,000 | 130,000 | 130,000 |
| 590-548-921.000 | ELECTRICITY | 54,000 | 57,654 | 65,000 | 62,048 | 65,000 | 65,000 | 65,000 |
| 590-548-922.000 | GAS | 6,500 | 7,129 | 7,500 | 7,279 | 7,000 | 7,000 | 7,000 |
| 590-548-923.000 | WATER | 325 | 216 | 400 | 205 | 400 | 400 | 400 |
| 590-548-930.000 | M & R BUILDING | 4,200 | 4,282 | 4,300 | 4,245 | 7,500 | 7,500 | 7,500 |
| 590-548-931.000 | M & R EQUIPMENT | 18,300 | 27,065 | 24,000 | 13,586 | 25,000 | 25,000 | 25,000 |
| 590-548-932.000 | M & R GROUNDS | 3,000 | 1,290 | 2,000 | 529 | 2,000 | 2,000 | 2,000 |
| 590-548-947.000 | VEHICLE RENTAL | 12,000 | 7,229 | 13,500 | 4,115 | 13,500 | 13,500 | 13,500 |
| 590-548-960.000 | EDUCATION & TRAINING | 1,900 | 2,190 | 3,000 | 513 | 3,000 | 3,000 | 3,000 |
| 590-548-968.000 | DEPRECIATION EXPENSE | 248,000 | 250,845 | 255,000 | | 260,000 | 260,000 | 260,000 |
| Totals for dept 548 - PLANT OPERATIONS | | 750,997 | 737,633 | 812,690 | 444,265 | 837,550 | 837,550 | 837,550 |
| Dept 906 - BOND RESERVE | | | | | | | | |
| 590-906-803.000 | ENG SERV-WASTEWATER CONSTRUCTION | 450,000 | | 170,000 | 167,625 | | | |
| 590-906-901.000 | LEGAL NOTICES | 500 | 449 | | | | | |
| 590-906-996.000 | BOND ISSUANCE COSTS | | | 101,413 | 101,413 | | | |
| Totals for dept 906 - BOND RESERVE | | 450,500 | 449 | 271,413 | 269,038 | | | |
| TOTAL APPROPRIATIONS | | 1,685,064 | 1,266,599 | 1,620,087 | 1,055,026 | 1,718,301 | 1,718,301 | 1,718,301 |
| NET OF REVENUES/APPROPRIATIONS - FUND 590 | | (622,212) | (184,877) | (174,238) | 61,787 | 36,499 | 36,499 | 36,499 |
| BEGINNING FUND BALANCE | | 1,529,828 | 1,529,828 | 1,344,957 | 1,344,957 | 1,406,744 | 1,406,744 | 1,406,744 |
| ENDING FUND BALANCE | | 907,616 | 1,344,951 | 1,170,719 | 1,406,744 | 1,443,243 | 1,443,243 | 1,443,243 |

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.

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|---------------------------------|--|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Fund 591 - WATER FUND | | | | | | | | |
| ESTIMATED REVENUES | | | | | | | | |
| Dept 000 | | | | | | | | |
| 591-000-528.001 | FEDERAL GRANTS-ARPA COVID LOC FISCAL R | 207,447 | | | 354,620 | | | |
| 591-000-626.000 | GENERAL SERVICES | 500 | 1,001 | | 720 | | | |
| 591-000-646.000 | NEW SERVICE | 5,000 | 800 | | | | | |
| 591-000-648.000 | UTILITY SALES | 741,820 | 784,662 | 760,365 | 645,322 | 813,591 | 798,383 | 798,383 |
| 591-000-648.001 | PENALTIES | 4,000 | 4,431 | 4,500 | 4,085 | 4,600 | 4,600 | 4,600 |
| 591-000-665.000 | INTEREST INCOME | | | 3,000 | 3,739 | 1,000 | 1,000 | 1,000 |
| 591-000-667.000 | RENTAL INCOME | 9,100 | 9,300 | 9,100 | 9,361 | 10,300 | 10,300 | 10,300 |
| 591-000-678.005 | REIMBURSEMENTS-INSURANCE AND WC | | 343 | | 289 | | | |
| 591-000-678.006 | REIMBURSEMENTS - MISCELLANEOUS | 3,000 | 4,201 | 3,000 | 4,123 | 3,000 | 3,000 | 3,000 |
| 591-000-693.000 | SALE OF EQUIPMENT | | 95 | | | | | |
| 591-000-693.002 | SALE OF MATERIALS | | | | 1,665 | | | |
| 591-000-699.105 | TRANSFER FROM INCOME TAX | | | | | 74,500 | 74,500 | 74,500 |
| Totals for dept 000 - | | 970,867 | 804,833 | 779,965 | 1,023,924 | 906,991 | 891,783 | 891,783 |
| TOTAL ESTIMATED REVENUES | | 970,867 | 804,833 | 779,965 | 1,023,924 | 906,991 | 891,783 | 891,783 |

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BUDGET REPORT FOR CITY OF PORTLAND

Calculations as of 05/31/2023

| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|--|-------------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| APPROPRIATIONS | | | | | | | | |
| Dept 201 - GENERAL ADMINISTRATION | | | | | | | | |
| 591-201-705.000 | S & W BILLING & METER READING | 64,000 | 66,463 | 51,000 | 48,136 | 58,000 | 58,000 | 58,000 |
| 591-201-711.000 | S & W HEALTH PREMIUMS | 50 | | | | | | |
| 591-201-715.000 | S & W SOCIAL SECURITY | 4,600 | 4,852 | 3,900 | 3,513 | 4,500 | 4,500 | 4,500 |
| 591-201-716.000 | HEALTH INSURANCE | 9,500 | 9,066 | 11,000 | 7,422 | 8,500 | 8,500 | 8,500 |
| 591-201-716.002 | HEALTH SAVINGS ACCOUNT CONTRIBUTION | 2,100 | 1,511 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 591-201-716.003 | HEALTH REIMBURSEMENT ACCOUNT (HRA) | 1,500 | 1,280 | 1,500 | 974 | 2,000 | 2,000 | 2,000 |
| 591-201-717.000 | LIFE/LTD INSURANCE | 992 | 861 | 1,200 | 707 | 1,200 | 1,200 | 1,200 |
| 591-201-718.000 | PENSION | 23,832 | 25,437 | 25,000 | 20,198 | 25,000 | 25,000 | 25,000 |
| 591-201-719.000 | OTHER FRINGE | 113 | 63 | 150 | 31 | 150 | 150 | 150 |
| 591-201-723.000 | UNEMPLOYMENT | 50 | 46 | 50 | 18 | 50 | 50 | 50 |
| 591-201-727.000 | OFFICE SUPPLIES | 250 | 169 | 500 | 284 | 300 | 300 | 300 |
| 591-201-730.000 | POSTAGE | 3,500 | 3,033 | 3,400 | 2,835 | 3,400 | 3,400 | 3,400 |
| 591-201-740.000 | OPERATING SUPPLIES | 1,100 | 719 | 1,100 | 498 | 1,100 | 1,100 | 1,100 |
| 591-201-802.000 | AUDIT SERVICE | 3,500 | 3,450 | 3,500 | 3,300 | 3,900 | 3,900 | 3,900 |
| 591-201-803.000 | ENGINEERING SERVICE | 12,500 | 12,031 | 1,000 | | 1,000 | 1,000 | 1,000 |
| 591-201-803.001 | ENG SERVICE-VULNERABILITY STUDY | | | | | 16,500 | 16,500 | 16,500 |
| 591-201-804.000 | CONTRACTUAL SERVICE | 6,500 | 8,338 | 7,000 | 9,016 | 7,000 | 7,000 | 7,000 |
| 591-201-806.000 | DATA PROCESSING | 650 | 636 | 1,200 | 648 | 800 | 800 | 800 |
| 591-201-851.000 | TELEPHONE SERVICE | 1,800 | 1,844 | 1,800 | 1,690 | 1,800 | 1,800 | 1,800 |
| 591-201-901.000 | LEGAL NOTICES | 200 | | | | | | |
| 591-201-912.000 | PROPERTY INSURANCE | 3,000 | 2,997 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 591-201-927.000 | MISS DIG | 700 | 664 | 700 | 555 | 700 | 700 | 700 |
| 591-201-934.000 | M & R OFFICE EQUIPMENT | 500 | 230 | 300 | | 300 | 300 | 300 |
| 591-201-944.000 | ADMINISTRATIVE SERVICES | 57,675 | 57,675 | 57,675 | 52,869 | 18,998 | 18,998 | 18,998 |
| 591-201-947.000 | VEHICLE RENTAL | 6,000 | 5,545 | 8,000 | 5,133 | 9,000 | 9,000 | 9,000 |
| 591-201-956.000 | MISCELLANEOUS EXPENSES | 1,500 | 17,478 | 3,630 | 3,713 | 3,700 | 3,700 | 3,700 |
| 591-201-992.000 | PRINCIPAL PAYMENT | | | 80,000 | | 85,000 | 85,000 | 85,000 |
| 591-201-993.000 | INTEREST PAYMENT | 6,997 | 6,497 | 4,997 | 4,997 | 2,935 | 2,935 | 2,935 |
| 591-201-995.101 | TRANSFER TO GENERAL FUND | 32,009 | 32,009 | 37,453 | 37,453 | 39,200 | 39,200 | 39,200 |
| Totals for dept 201 - GENERAL ADMINISTRATION | | 245,118 | 262,894 | 310,555 | 208,490 | 299,533 | 299,533 | 299,533 |

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|------------------------|--|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Dept 441 - COLLECTIONS | | | | | | | | |
| 591-441-702.000 | S & W FULLTIME | 81,407 | 73,147 | 78,000 | 71,838 | 84,000 | 84,000 | 84,000 |
| 591-441-703.000 | S & W SUPERVISOR | 32,180 | 31,842 | 35,135 | 27,543 | 37,604 | 37,604 | 37,604 |
| 591-441-706.000 | S & W PARTTIME | 500 | 107 | 500 | 731 | 800 | 800 | 800 |
| 591-441-707.000 | S& W STANDBY PAY | 7,800 | 6,790 | 7,800 | 6,216 | 8,000 | 8,000 | 8,000 |
| 591-441-710.000 | S& W OVERTIME | 8,100 | 4,502 | 6,000 | 5,208 | 6,500 | 6,500 | 6,500 |
| 591-441-715.000 | S & W SOCIAL SECURITY | 9,945 | 8,417 | 9,750 | 8,034 | 10,000 | 10,000 | 10,000 |
| 591-441-716.000 | HEALTH INSURANCE | 17,002 | 14,438 | 14,500 | 14,610 | 12,000 | 12,000 | 12,000 |
| 591-441-716.002 | HEALTH SAVINGS ACCOUNT CONTRIBUTION | 2,551 | 2,333 | 3,200 | 3,103 | 3,200 | 3,200 | 3,200 |
| 591-441-716.003 | HEALTH REIMBURSEMENT ACCOUNT (HRA) | 700 | 633 | 1,000 | | 1,500 | 1,500 | 1,500 |
| 591-441-716.005 | OPEB RETIREE ADJUSTMENT | | 57,767 | | | | | |
| 591-441-717.000 | LIFE/LTD INSURANCE | 1,346 | 1,516 | 2,000 | 1,595 | 1,800 | 1,800 | 1,800 |
| 591-441-718.000 | PENSION | 13,135 | 10,971 | 14,000 | 10,259 | 12,500 | 12,500 | 12,500 |
| 591-441-719.000 | OTHER FRINGE | 250 | 250 | 400 | 300 | 500 | 500 | 500 |
| 591-441-720.000 | WORKER'S COMPENSATION | 1,300 | 1,157 | 1,300 | 1,002 | 1,200 | 1,200 | 1,200 |
| 591-441-723.000 | UNEMPLOYMENT | 60 | 52 | 60 | 26 | 40 | 40 | 40 |
| 591-441-734.000 | SAFETY SUPPLIES | 750 | 704 | 2,000 | 1,826 | 1,150 | 1,150 | 1,150 |
| 591-441-740.000 | OPERATING SUPPLIES | 3,000 | 895 | 3,000 | 46 | 3,000 | 3,000 | 3,000 |
| 591-441-743.000 | CHEMICALS-TESTING | 15,000 | 13,674 | 17,000 | 11,794 | 17,000 | 17,000 | 17,000 |
| 591-441-751.000 | UNIFORM CLEANING | 1,500 | 1,727 | 2,500 | 2,407 | 2,000 | 2,000 | 2,000 |
| 591-441-766.000 | TOOLS | 600 | 193 | 600 | 40 | 600 | 600 | 600 |
| 591-441-775.000 | M & R SUPPLIES | 15,000 | 9,211 | 20,000 | 19,049 | 15,000 | 15,000 | 15,000 |
| 591-441-803.009 | ENG SERVICE-KENT STREET | | | | | 12,000 | 12,000 | 12,000 |
| 591-441-804.000 | CONTRACTUAL SERVICE | 50,000 | 7,873 | 3,050 | 3,050 | | | |
| 591-441-804.009 | CONTRACTED SERVICE-KENT STREET | | | | | 62,500 | 62,500 | 62,500 |
| 591-441-804.029 | CONTRACT SERV - SERVICE LINE REPLACEMENT | | | 2,500 | 2,185 | 50,000 | 50,000 | 50,000 |
| 591-441-852.000 | RADIO MAINTENANCE | 5,000 | 2,615 | 5,000 | 3,010 | 5,000 | 5,000 | 5,000 |
| 591-441-921.000 | ELECTRICITY | 36,000 | 39,033 | 42,000 | 40,194 | 45,000 | 45,000 | 45,000 |
| 591-441-922.000 | GAS | 800 | 905 | 900 | 686 | 900 | 900 | 900 |
| 591-441-930.000 | M & R BUILDING | 3,000 | 396 | 3,000 | 2,260 | 3,000 | 3,000 | 3,000 |
| 591-441-931.000 | M & R EQUIPMENT | 15,000 | 12,908 | 15,000 | 736 | 10,000 | 10,000 | 10,000 |

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|---|--------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| 591-441-935.000 | M & R METERS | 60,000 | 57,878 | 50,000 | 2,020 | 50,000 | 50,000 | 50,000 |
| 591-441-935.001 | M&R METER PROJECT ARPA | 404,000 | | 414,890 | 396,723 | | | |
| 591-441-936.000 | M & R WELLS | 45,000 | 11,692 | 45,000 | 1,278 | 40,000 | 40,000 | 40,000 |
| 591-441-940.000 | M & R WATER TOWER | 44,000 | 35,620 | 46,400 | 47,051 | 47,400 | 47,400 | 47,400 |
| 591-441-947.000 | VEHICLE RENTAL | 35,000 | 35,000 | 37,000 | 30,533 | 38,000 | 38,000 | 38,000 |
| 591-441-958.000 | DUES & SUBSCRIPTIONS | 1,500 | 1,195 | 1,500 | 87 | 1,500 | 1,500 | 1,500 |
| 591-441-960.000 | EDUCATION & TRAINING | 2,000 | 1,558 | 3,000 | 1,190 | 3,000 | 3,000 | 3,000 |
| 591-441-968.000 | DEPRECIATION EXPENSE | 191,000 | 208,025 | 206,000 | | 212,000 | 212,000 | 212,000 |
| 591-441-975.000 | CAPITAL OUTLAY BUILDING | | (21,435) | | | | | |
| 591-441-977.000 | CAPITAL OUTLAY-EQUIPMENT | 21,500 | 21,435 | | | | | |
| Totals for dept 441 - COLLECTIONS | | 1,125,926 | 655,024 | 1,093,985 | 716,630 | 798,694 | 798,694 | 798,694 |
| TOTAL APPROPRIATIONS | | 1,371,044 | 917,918 | 1,404,540 | 925,120 | 1,098,227 | 1,098,227 | 1,098,227 |
| NET OF REVENUES/APPROPRIATIONS - FUND 591 | | (400,177) | (113,085) | (624,575) | 98,804 | (191,236) | (206,444) | (206,444) |
| BEGINNING FUND BALANCE | | 3,824,279 | 3,824,279 | 3,711,197 | 3,711,197 | 3,810,001 | 3,810,001 | 3,810,001 |
| ENDING FUND BALANCE | | 3,424,102 | 3,711,194 | 3,086,622 | 3,810,001 | 3,618,765 | 3,603,557 | 3,603,557 |



**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.

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| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|---------------------------------|---------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Fund 661 - MOTOR POOL FUND | | | | | | | | |
| ESTIMATED REVENUES | | | | | | | | |
| Dept 000 | | | | | | | | |
| 661-000-665.000 | INTEREST INCOME | | | | 602 | | | |
| 661-000-667.000 | LEASE INCOME | 278,558 | 275,697 | 286,915 | 154,563 | 295,530 | 295,530 | 295,530 |
| 661-000-667.210 | RENTAL INCOME - AMBULANCE | 400 | | | | | | |
| 661-000-678.005 | REIMBURSEMENTS-INSURANCE AND WC | 900 | 8,623 | 900 | 1,211 | 1,000 | 1,000 | 1,000 |
| 661-000-678.006 | REIMBURSEMENTS - MISCELLANEOUS | 100 | 1,610 | 100 | 551 | 100 | 100 | 100 |
| 661-000-693.000 | SALE OF EQUIPMENT | 61,300 | 3,244 | 5,000 | 5,445 | 10,000 | 10,000 | 10,000 |
| 661-000-698.002 | LOAN PROCEEDS | 175,000 | | 175,000 | | | | |
| 661-000-699.101 | CONTRIBUTION FROM GENERAL FUND | 32,000 | 32,000 | 30,070 | 24,070 | 24,000 | 24,000 | 24,000 |
| 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 - | | 574,810 | 347,726 | 524,537 | 212,994 | 357,182 | 357,182 | 357,182 |
| TOTAL ESTIMATED REVENUES | | 574,810 | 347,726 | 524,537 | 212,994 | 357,182 | 357,182 | 357,182 |

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BUDGET REPORT FOR CITY OF PORTLAND
Calculations as of 05/31/2023

| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|--|-------------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| APPROPRIATIONS | | | | | | | | |
| Dept 201 - GENERAL ADMINISTRATION | | | | | | | | |
| 661-201-727.000 | OFFICE SUPPLIES | 350 | 250 | 350 | 355 | 350 | 350 | 350 |
| 661-201-730.000 | POSTAGE | 300 | 288 | 300 | 256 | 300 | 300 | 300 |
| 661-201-740.000 | OPERATING SUPPLIES | 55 | 51 | | | | | |
| 661-201-802.000 | AUDIT SERVICE | 50 | | 50 | | | | |
| 661-201-851.000 | TELEPHONE SERVICE | 1,600 | 1,643 | 1,800 | 1,529 | 1,800 | 1,800 | 1,800 |
| 661-201-912.000 | PROPERTY INSURANCE | 1,530 | 1,521 | 1,600 | 1,528 | 1,600 | 1,600 | 1,600 |
| 661-201-914.000 | VEHICLE INSURANCE | 11,400 | 11,351 | 11,500 | 11,037 | 12,000 | 12,000 | 12,000 |
| 661-201-944.000 | ADMINISTRATIVE SERVICES | 35,655 | 35,655 | 35,655 | 32,684 | 6,832 | 6,832 | 6,832 |
| 661-201-993.000 | INTEREST PAYMENT | 2,931 | 3,733 | 1,420 | 1,417 | 719 | 719 | 719 |
| | FOOTNOTE AMOUNTS: | | | | | 719 | | |
| 661-201-995.105 | AMBULANCE TRANSFER TO INCOME TAX | 60,000 | 60,000 | | | | | |
| Totals for dept 201 - GENERAL ADMINISTRATION | | 113,871 | 114,492 | 52,675 | 48,806 | 23,601 | 23,601 | 23,601 |
| Dept 441 - COLLECTIONS | | | | | | | | |
| 661-441-702.000 | S & W FULLTIME | 26,725 | 11,480 | 20,000 | 10,004 | 29,800 | 29,800 | 29,800 |
| 661-441-703.000 | S & W SUPERVISOR | 9,194 | 9,079 | 10,039 | 8,121 | 10,500 | 10,500 | 10,500 |
| 661-441-706.000 | S & W PARTTIME | 500 | 47 | 500 | | 500 | 500 | 500 |
| 661-441-709.000 | S & W BUILDING MAINTENANCE | 155 | 106 | 200 | 99 | 200 | 200 | 200 |
| 661-441-710.000 | S& W OVERTIME | 1,500 | | 1,000 | | 500 | 500 | 500 |
| 661-441-711.000 | S & W HEALTH PREMIUMS | 1,200 | | | | | | |
| 661-441-715.000 | S & W SOCIAL SECURITY | 2,851 | 1,554 | 3,108 | 1,346 | 3,300 | 3,300 | 3,300 |
| 661-441-716.000 | HEALTH INSURANCE | 4,768 | 1,924 | 4,500 | 1,829 | 3,000 | 3,000 | 3,000 |
| 661-441-716.002 | HEALTH SAVINGS ACCOUNT CONTRIBUTION | 1,144 | 914 | 1,145 | 881 | 1,500 | 1,500 | 1,500 |
| 661-441-716.005 | OPEB RETIREE ADJUSTMENT | | 18,561 | | | | | |
| 661-441-717.000 | LIFE/LTD INSURANCE | 569 | 285 | 500 | 271 | 400 | 400 | 400 |
| 661-441-718.000 | PENSION | 23,856 | 19,520 | 19,000 | 16,629 | 19,000 | 19,000 | 19,000 |
| 661-441-719.000 | OTHER FRINGE | 280 | 563 | 300 | 331 | 400 | 400 | 400 |
| 661-441-720.000 | WORKER'S COMPENSATION | 1,000 | 690 | 1,000 | 610 | 1,000 | 1,000 | 1,000 |
| 661-441-723.000 | UNEMPLOYMENT | 35 | 9 | 35 | 5 | 30 | 30 | 30 |
| 661-441-734.000 | SAFETY SUPPLIES | 1,800 | 1,680 | 3,500 | 3,693 | 3,000 | 3,000 | 3,000 |
| 661-441-740.000 | OPERATING SUPPLIES | 500 | 270 | 500 | 352 | 1,000 | 1,000 | 1,000 |
| 661-441-745.000 | MOTOR FUEL & OIL | 25,000 | 26,021 | 30,000 | 23,097 | 30,900 | 30,900 | 30,900 |
| 661-441-751.000 | UNIFORM CLEANING | 2,000 | 2,851 | 3,000 | 2,496 | 3,000 | 3,000 | 3,000 |
| 661-441-766.000 | TOOLS | 1,200 | 162 | 1,200 | 280 | 1,200 | 1,200 | 1,200 |
| 661-441-775.000 | M & R SUPPLIES | 4,000 | 3,756 | 4,250 | 3,215 | 4,500 | 4,500 | 4,500 |
| 661-441-804.000 | CONTRACTUAL SERVICE | 400 | 433 | 600 | 302 | 600 | 600 | 600 |
| 661-441-806.000 | DATA PROCESSING | 1,100 | 1,016 | 1,200 | 998 | 1,000 | 1,000 | 1,000 |
| 661-441-852.000 | RADIO MAINTENANCE | 500 | 449 | 500 | 198 | 750 | 750 | 750 |
| 661-441-914.001 | VEHICLE INSURANCE DEDUCTIBLE | 1,000 | | 1,000 | | 1,000 | 1,000 | 1,000 |

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BUDGET REPORT FOR CITY OF PORTLAND
Calculations as of 05/31/2023

| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET | |
|---|--|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|-----------|
| 661-441-921.000 | ELECTRICITY | | 5,000 | 3,026 | 5,000 | 2,950 | 5,000 | 5,000 | 5,000 |
| 661-441-922.000 | GAS | | 2,500 | 196 | 2,500 | 142 | 2,500 | 2,500 | 2,500 |
| 661-441-923.000 | WATER | | 1,000 | 795 | 1,000 | 748 | 1,000 | 1,000 | 1,000 |
| 661-441-924.000 | SEWER | | 824 | 587 | 1,000 | 681 | 1,000 | 1,000 | 1,000 |
| 661-441-930.000 | M & R BUILDING | | 11,855 | 10,350 | 11,000 | 10,552 | 12,000 | 12,000 | 12,000 |
| 661-441-931.000 | M & R EQUIPMENT | | 54,000 | 50,991 | 40,000 | 20,208 | 40,000 | 40,000 | 40,000 |
| 661-441-932.000 | M & R GROUNDS | | 200 | | 200 | 21 | 200 | 200 | 200 |
| 661-441-947.000 | VEHICLE RENTAL | | | 12 | | 13 | | | |
| 661-441-956.000 | MISCELLANEOUS EXPENSES | | 300 | 359 | 500 | 598 | 500 | 500 | 500 |
| 661-441-960.000 | EDUCATION & TRAINING | | 300 | | 1,200 | 837 | 1,200 | 1,200 | 1,200 |
| 661-441-968.000 | DEPRECIATION EXPENSE | 140,000 | 140,240 | 150,000 | | | 155,000 | 155,000 | 155,000 |
| 661-441-977.000 | CAPITAL OUTLAY-EQUIPMENT | | | 25,000 | 13,250 | | | | |
| 661-441-977.002 | CAPITAL OUTLAY-PICK UP TRUCK | | | | | 40,000 | 40,000 | 40,000 | 40,000 |
| 661-441-977.003 | CAPITAL OUTLAY-TRACTOR | | | 7,000 | 6,700 | | | | |
| 661-441-977.009 | CAPITAL OUTLAY - BACKHOE | | | | | 130,000 | 130,000 | 130,000 | 130,000 |
| 661-441-977.011 | CAPITAL OUTLAY-SNOWPLOW | 175,000 | | 177,500 | 177,273 | | | | |
| 661-441-977.018 | CAPITAL OUTLAY - LEAF MACHINE | 43,400 | | | | | | | |
| 661-441-977.019 | CAPITAL OUTLAY- BRUSH CHIPPER | | | 44,000 | 42,530 | | | | |
| 661-441-977.020 | COMPACT TRACTOR | | | 32,500 | 32,054 | | | | |
| 661-441-992.000 | PRINCIPAL PAYMENT | 86,043 | | 89,948 | | | 91,931 | 91,931 | 91,931 |
| | FOOTNOTE AMOUNTS: 2017 STREET SWEEPER | | | | | | 31,921 | | |
| | FOOTNOTE AMOUNTS: SNOW PLOW | | | | | | 34,176 | | |
| | FOOTNOTE AMOUNTS: 2016 AMBULANCE | | | | | | 25,834 | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 91,931 | | |
| 661-441-993.000 | INTEREST PAYMENT | 4,500 | 4,498 | 8,949 | 7,531 | 6,249 | 6,249 | 6,249 | 6,249 |
| | FOOTNOTE AMOUNTS: 2017 STREET SWEEPER | | | | | | 3,067 | | |
| | FOOTNOTE AMOUNTS: SNOW PLOW | | | | | | 3,182 | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 6,249 | | |
| Totals for dept 441 - COLLECTIONS | | 636,199 | 312,424 | 704,374 | 390,845 | 603,660 | 603,660 | 603,660 | 603,660 |
| TOTAL APPROPRIATIONS | | 750,070 | 426,916 | 757,049 | 439,651 | 627,261 | 627,261 | 627,261 | 627,261 |
| NET OF REVENUES/APPROPRIATIONS - FUND 661 | | (175,260) | (79,190) | (232,512) | (226,657) | (270,079) | (270,079) | (270,079) | (270,079) |
| BEGINNING FUND BALANCE | | 390,298 | 390,298 | 311,111 | 311,111 | 84,454 | 84,454 | 84,454 | 84,454 |
| ENDING FUND BALANCE | | 215,038 | 311,108 | 78,599 | 84,454 | (185,625) | (185,625) | (185,625) | (185,625) |



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.

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BUDGET REPORT FOR CITY OF PORTLAND
Calculations as of 05/31/2023

| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|---------------------------|-------------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| Fund 248 - DDA FUND | | | | | | | | |
| ESTIMATED REVENUES | | | | | | | | |
| Dept 000 | | | | | | | | |
| 248-000-402.000 | REAL PROPERTY TAXES | 236,000 | 236,525 | 235,000 | 230,492 | 230,000 | 230,000 | 230,000 |
| 248-000-568.000 | CONTRIBUTION FROM STATE -GRANT | 53,000 | 53,758 | 53,000 | 60,718 | 60,000 | 60,000 | 60,000 |
| 248-000-665.000 | INTEREST INCOME | 60 | 53 | 35 | 992 | 1,000 | 1,000 | 1,000 |
| 248-000-676.008 | DONATIONS- TOAN PARK RENOVATIONS | | 25,847 | | 1,000 | | | |
| 248-000-676.009 | DONATIONS- FIREWORKS | | 3,975 | | 4,005 | 2,000 | 2,000 | 2,000 |
| 248-000-678.005 | REIMBURSEMENTS-INSURANCE AND WC | | 11 | | | | | |
| 248-000-678.006 | REIMBURSEMENTS-MISCELLANEOUS | | 131 | | | | | |
| 248-000-678.012 | REIMBURSEMENTS-BEER FEST | 12,100 | 16,250 | 33,000 | 27,973 | 39,000 | 39,000 | 39,000 |
| 248-000-678.013 | REIMBURSEMENTS - HOLIDAY FEST | | 579 | 3,500 | 2,828 | 3,000 | 3,000 | 3,000 |
| 248-000-678.014 | REIMBURSEMENTS- SESQUICENTENIAL | | 5 | | | | | |
| Totals for dept 000 - | | 301,160 | 337,134 | 324,535 | 328,008 | 335,000 | 335,000 | 335,000 |
| TOTAL ESTIMATED REVENUES | | 301,160 | 337,134 | 324,535 | 328,008 | 335,000 | 335,000 | 335,000 |
| APPROPRIATIONS | | | | | | | | |
| Dept 267 - ADMINISTRATION | | | | | | | | |
| 248-267-702.000 | S & W FULLTIME | 4,500 | 5,092 | 4,700 | 2,991 | 4,700 | 4,700 | 4,700 |
| 248-267-703.000 | S & W SUPERVISOR | 64,600 | 63,077 | 67,200 | 57,118 | 68,600 | 68,600 | 68,600 |
| 248-267-715.000 | S & W SOCIAL SECURITY | 4,942 | 5,065 | 5,200 | 4,483 | 5,250 | 5,250 | 5,250 |
| 248-267-716.000 | HEALTH INSURANCE | 275 | 801 | 1,000 | 190 | 700 | 700 | 700 |
| 248-267-716.002 | HEALTH SAVINGS ACCOUNT CONTRIBUTION | 100 | 46 | 100 | | 100 | 100 | 100 |
| 248-267-717.000 | LIFE/LTD INSURANCE | 947 | 1,086 | 1,000 | 1,061 | 1,000 | 1,000 | 1,000 |
| 248-267-718.000 | PENSION | 4,936 | 5,359 | 5,200 | 4,543 | 5,200 | 5,200 | 5,200 |
| 248-267-719.000 | OTHER FRINGE | 250 | 250 | 300 | 300 | 500 | 500 | 500 |
| 248-267-720.000 | WORKER'S COMPENSATION | 100 | 123 | 150 | 104 | 200 | 200 | 200 |
| 248-267-723.000 | UNEMPLOYMENT | 50 | 39 | 40 | 15 | 40 | 40 | 40 |
| 248-267-730.000 | POSTAGE | 1,000 | 923 | 900 | 611 | 900 | 900 | 900 |
| 248-267-740.001 | OPERATING SUPPLIES-MAIN ST BOARD | 550 | 249 | 1,000 | 563 | 500 | 500 | 500 |
| 248-267-740.003 | OPERATING SUPPLIES-DESIGN COMMITTEE | 3,500 | 3,410 | 5,500 | 4,420 | 6,000 | 6,000 | 6,000 |
| 248-267-740.004 | OPERATING SUPPLIES-ER COMMITTEE | 2,000 | 124 | 1,000 | 1,175 | 1,200 | 1,200 | 1,200 |
| 248-267-740.005 | OPERATING SUPPLIES-O&F COMMITTEE | 2,000 | 965 | 1,000 | 794 | 1,000 | 1,000 | 1,000 |
| 248-267-740.006 | OPERATING SUPPLIES-P&M COMMITTEE | 6,200 | 6,478 | 3,000 | 3,059 | 4,000 | 4,000 | 4,000 |
| 248-267-740.008 | OPERATING SUPPLIES - BEER FEST | 7,600 | 7,365 | 25,000 | 23,935 | 26,000 | 26,000 | 26,000 |
| 248-267-740.009 | OPERATING SUPPLIES - HOLIDAY FEST | 7,500 | 7,457 | 5,800 | 4,467 | 5,000 | 5,000 | 5,000 |
| 248-267-740.011 | OPERATING SUPPLIES - PRIME ACCOUNT | 650 | | 500 | | 1,000 | 1,000 | 1,000 |
| 248-267-801.000 | LEGAL SERVICE | 500 | | 1,000 | 114 | 1,000 | 1,000 | 1,000 |
| 248-267-802.000 | AUDIT SERVICE | 1,000 | | 700 | | | | |
| 248-267-803.000 | ENGINEERING SERVICE | 500 | | 1,300 | 396 | 2,500 | 2,500 | 2,500 |
| 248-267-804.000 | CONTRACTUAL SERVICE | 12,500 | 12,358 | 8,600 | 6,595 | 8,500 | 8,500 | 8,500 |

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BUDGET REPORT FOR CITY OF PORTLAND

Calculations as of 05/31/2023

| GL NUMBER | DESCRIPTION | 2021-22 AMENDED BUDGET | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 ACTIVITY THRU 05/31/23 | 2023-24 REQUESTED BUDGET | 2023-24 RECOMMENDED BUDGET | 2023-24 APPROVED BUDGET |
|---|----------------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|
| 248-267-804.400 | DOWNTOWN HOLIDAY DECOR CONTRACTS | 8,500 | 7,830 | 8,400 | 6,372 | 8,400 | 8,400 | 8,400 |
| 248-267-806.000 | DATA PROCESSING | 1,500 | 1,416 | 1,200 | | 1,500 | 1,500 | 1,500 |
| 248-267-851.000 | TELEPHONE SERVICE | 1,300 | 1,235 | 1,300 | 1,121 | 1,300 | 1,300 | 1,300 |
| 248-267-886.000 | FIREWORKS (DDA) | 10,000 | 11,226 | 8,000 | 5,881 | 8,000 | 8,000 | 8,000 |
| 248-267-934.000 | M & R OFFICE EQUIPMENT | 400 | | 500 | | 500 | 500 | 500 |
| 248-267-938.000 | M & R STREET LIGHTS | 15,000 | 250 | | | | | |
| 248-267-944.000 | ADMINISTRATIVE SERVICES | 3,600 | 3,600 | 3,600 | 3,300 | 10,800 | 10,800 | 10,800 |
| 248-267-947.000 | VEHICLE RENTAL | 1,800 | 1,617 | 1,600 | 600 | 1,600 | 1,600 | 1,600 |
| 248-267-956.000 | MISCELLANEOUS EXPENSES | 2,000 | 1,403 | 1,000 | 976 | 1,000 | 1,000 | 1,000 |
| 248-267-958.000 | DUES & SUBSCRIPTIONS | 1,000 | 856 | 1,000 | 762 | 1,300 | 1,300 | 1,300 |
| 248-267-960.000 | EDUCATION & TRAINING | 2,000 | 1,927 | 2,000 | 1,928 | 1,900 | 1,900 | 1,900 |
| 248-267-967.001 | FACADE RESTORATION (DDA) | | | | | 20,000 | 20,000 | 20,000 |
| 248-267-982.001 | CAPITAL OUTLAY - SPLASH PAD | 624,000 | 615,253 | 1,895 | 1,895 | | | |
| Totals for dept 267 - ADMINISTRATION | | 797,300 | 766,880 | 170,685 | 139,769 | 200,190 | 200,190 | 200,190 |
| TOTAL APPROPRIATIONS | | 797,300 | 766,880 | 170,685 | 139,769 | 200,190 | 200,190 | 200,190 |
| NET OF REVENUES/APPROPRIATIONS - FUND 248 | | (496,140) | (429,746) | 153,850 | 188,239 | 134,810 | 134,810 | 134,810 |
| BEGINNING FUND BALANCE | | 748,947 | 748,947 | 319,201 | 319,201 | 507,440 | 507,440 | 507,440 |
| ENDING FUND BALANCE | | 252,807 | 319,201 | 473,051 | 507,440 | 642,250 | 642,250 | 642,250 |



WAGE/SALARY SCALE

EMPLOYEE SALARY/WAGE INFORMATION BY POSITION

| POSITION/TITLE | NO. OF POSITIONS | PAYGRADE | RANGE | |
|---|------------------|----------|-------------------|-------------------------|
| | | | BUDGETED 7/1/2023 | |
| <u>DEPARTMENT OF PUBLIC SAFETY</u> | | | | |
| AMBULANCE DIRECTOR | 1 | 8 | \$ | 70,351.00 \$ 94,458.00 |
| PARAMEDIC | 3 | 1 | \$ | 53,055.00 \$ 67,662.00 |
| EMT | 3 | | \$ | 54,088.00 \$ 54,088.00 |
| POLICE CHIEF | 1 | 8 | \$ | 70,351.00 \$ 94,458.00 |
| POLICE SERGEANT | 1 | 6 | \$ | 56,659.00 \$ 73,216.00 |
| POLICE OFFICER | 5 | 5 | \$ | 53,476.00 \$ 69,160.00 |
| <u>DEPARTMENT OF PUBLIC SERVICES</u> | | | | |
| DIRECTOR OF ELECTRIC | 1 | 9.5 | \$ | 84,349.00 \$ 119,510.00 |
| SENIOR LINEMAN | 1 | 6 | \$ | 76,065.00 \$ 95,950.00 |
| PARKS, RECREATION, & CEMTERTY SUPERVISOR | 1 | 8 | \$ | 70,351.00 \$ 94,458.00 |
| CEMETERY LABORER | 1 | 4 | \$ | 46,009.00 \$ 58,884.00 |
| MECHANIC | 1 | 4 | \$ | 48,214.00 \$ 61,110.00 |
| DPW LABORER | 2 | 4 | \$ | 46,009.00 \$ 58,884.00 |
| WASTEWATER SUPERINTENDENT | 1 | 8 | \$ | 70,351.00 \$ 94,458.00 |
| WASTEWATER LABORER | 2 | 4 | \$ | 49,857.00 \$ 63,752.00 |
| WATER LABORER | 1 | 5 | \$ | 50,772.00 \$ 65,000.00 |

EMPLOYEE SALARY/WAGE INFORMATION BY POSITION**RANGE
BUDGETED 7/1/2023****NO. OF POSITIONS****POSITION/TITLE****POLICE/PART TIME:**

| | | |
|-----------|---|-------------|
| CERTIFIED | 1 | \$22.60/hr. |
|-----------|---|-------------|

AMBULANCE PAY:

| | | |
|----------------------|---|-------------|
| Paramedic- Part time | 3 | \$18.90/hr. |
|----------------------|---|-------------|

| | | |
|-----------------|---|-------------|
| 2nd out Run Pay | 3 | \$25.00/hr. |
|-----------------|---|-------------|

| | | |
|-----|----|-------------|
| EMT | 10 | \$15.11/hr. |
|-----|----|-------------|

| | | |
|-----------------|--|-------------|
| 2nd out Run Pay | | \$18.54/hr. |
|-----------------|--|-------------|

PARKS/CEMETERY/DPW PARTTIME

| | | |
|---------------------------|---|-------------|
| RE-HIRE (YEAR THREE PLUS) | 4 | \$16.50/Hr. |
|---------------------------|---|-------------|

| | | |
|-------------------------------------|---|-------------|
| RE-HIRE (\$1.00 more than new hire) | 0 | \$12.85/hr. |
|-------------------------------------|---|-------------|

| | | |
|----------|---|-------------|
| NEW HIRE | 2 | \$11.85/hr. |
|----------|---|-------------|

| | | |
|-----------------------|---|-------------|
| RECREATION PROGRAMMER | 1 | \$23.05/hr. |
|-----------------------|---|-------------|

ELECTION WORKERS:

| | | |
|-------------|---|--------------|
| CHAIRPERSON | 2 | \$14.00/hour |
|-------------|---|--------------|

| | | |
|------------|----|--------------|
| ASSISTANTS | 10 | \$12.00/hour |
|------------|----|--------------|

BOARD OF REVIEW

3

\$240/year

EMPLOYEE SALARY/WAGE INFORMATION BY POSITION

| POSITION/TITLE | NO. OF POSITIONS | PAYGRADE | RANGE BUDGETED 7/1/2023 | |
|---|------------------|----------|----------------------------|---------------|
| | | | LOW | HIGH |
| ADMINISTRATION | | | | |
| MAYOR | 1 | | \$700/year | |
| COUNCIL MEMBERS | 4 | | \$500/year | |
| CITY ATTORNEY | 1 | | \$130/year | |
| LIGHT & POWER BOARD | 3 | | \$300/year | |
| CITY MANAGER | 1 | 10 | \$ 92,989.00 | \$ 132,174.00 |
| FINANCE DIRECTOR/TREASURER | 1 | 9.5 | \$ 84,349.00 | \$ 119,510.00 |
| ASSESSOR Contractual | 1 | | \$39,140 | \$39,140 |
| CITY CLERK | 1 | 6 | \$57,736 | \$77,641 |
| INCOME TAX ADMINISTRATOR/DEPUTY TREASURER | 1 | 6 | \$57,736 | \$77,641 |
| ACCOUNT CLERK II | 1 | 4 | \$47,278 | \$60,652 |
| ACCOUNT CLERK I | 1 | 3 | \$42,869 | \$54,974 |