

CITY OF PORTLAND, MICHIGAN

BUDGET

FOR

FISCAL YEAR 2024-2025

Adopted by City Council on May 20, 2024



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City of Portland Budget FY 2024-2025

Council

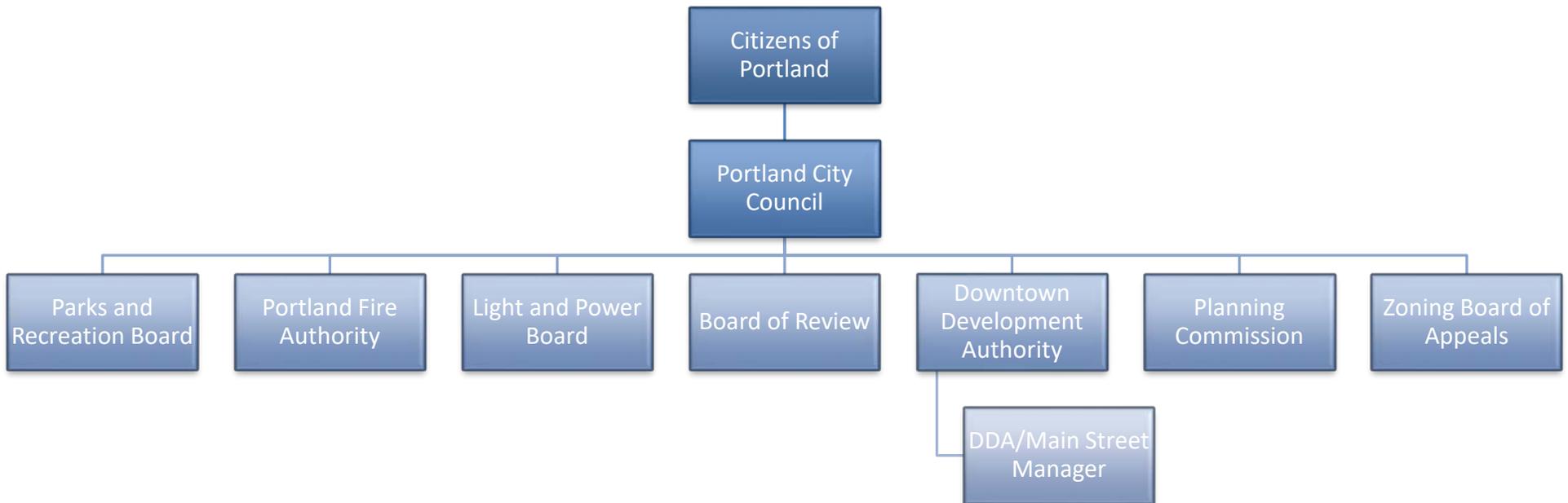
Mayor	James E. Barnes
Mayor Pro Tem	Joel VanSlambrouck
Councilmember	Patrick Fitzsimmons
Councilmember	Amanda Johnston
Councilmember	Erica Sheehan

Staff

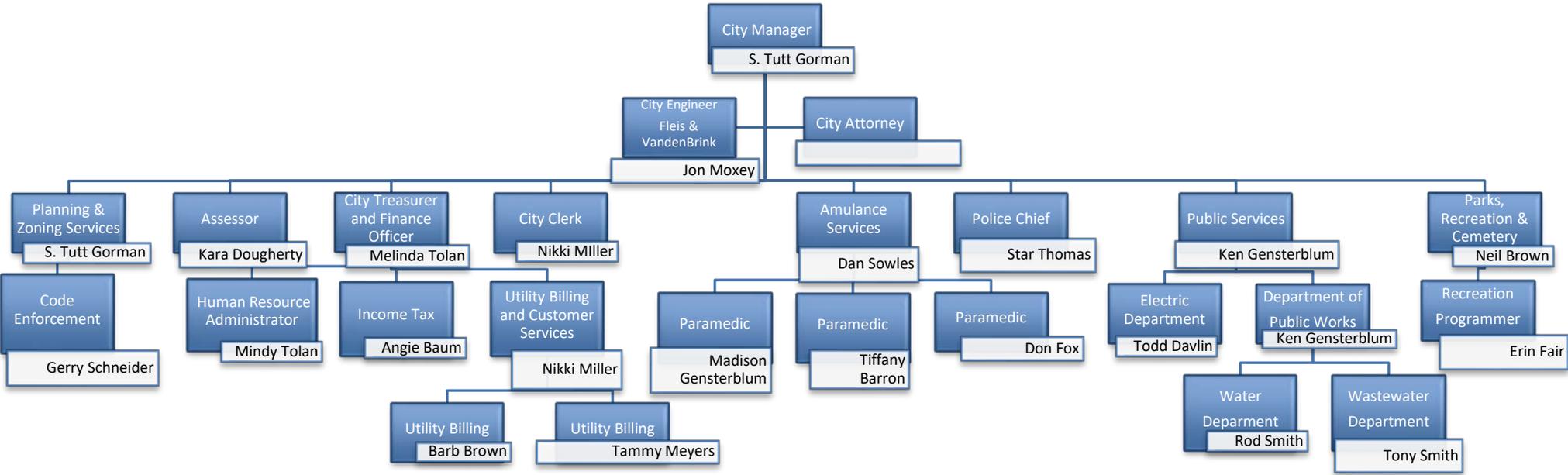
City Manager	S. Tutt Gorman
City Treasurer/Finance Officer	Melinda Tolan
City Attorney	Toby Koenig
Electric Superintendent	Todd Davlin
City Clerk	Monique I. Miller
Assessor	Kara Daugherty
Director of Ambulance Services	Dan Sowles
Police Chief	Star Thomas
Director of Public Works	Ken Gensterblum
Director 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 2024-2025

January 17, 2024	Department Heads provide departmental goals.
February 7, 2024	Department Heads receive budget worksheets.
February 12, 2024 AT 5:00 PM	City Council holds Goal Setting Session.
February 29, 2024	Department Heads submit budget requests.
March 1 – 18, 2024	City Manager reviews budget requests and prepares draft budget.
March 19-22, 2024	City Manager meets with Department Heads as needed to review requests and adjust recommendations.
April 15, 2024	City Manager submits budget recommendation to City Council and the City Council schedules a Budget Workshop. City Council schedules Public Hearing.
May 1, 2024	City Council holds a Budget Workshop.
May 6, 2024	Notice of Public Hearing on budget must be published by this date.
May 20, 2024	City Council holds Public Hearing and considers adoption of budget.
July 1, 2024	FY 2024-2025 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 Wednesday, May 1, 2024 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 2024/2025 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, 2024 through June 30, 2025. The Public Hearing will be held on Monday, May 20, 2024 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. 24-42

A RESOLUTION TO ADOPT THE CITY OF PORTLAND’S ANNUAL BUDGET FOR FISCAL YEAR 2024-2025 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, 2024, and ending June 30, 2025, to the City Council on April 15, 2024; 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 20, 2024 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, 2024, and ending June 30, 2025, are hereby appropriated by the Portland City Council as follows:

101 - GENERAL FUND	
Mayor and Council	\$ 34,860.00
City Manager	\$ 228,076.00
General Administration	\$ 584,207.00
Assessor’s Department	\$ 66,620.00
Elections	\$ 14,280.00
City Hall	\$ 82,235.00
Economic Development	\$ 28,750.00
Police Department	\$1,000,491.00
Code Enforcement Zoning and Planning	\$ 25,325.00
Cemetery Department	\$ 207,322.00
Community Promotion	\$ 406,595.00
Parks Department	<u>\$ 366,831.00</u>
 SUBTOTAL OF EXPENDITURES FOR GENERAL FUND	 \$3,045,592.00
105 - INCOME TAX FUND	\$ 2,161,401.00
202 - MAJOR STREET FUND	\$ 2,188,814.00
203 - LOCAL STREET FUND	\$ 420,683.00
208 - RECREATION FUND	\$ 141,900.00
210 - AMBULANCE FUND	\$ 1,167,970.00
248 - DOWNTOWN DEVELOPMENT AUTHORITY FUND	\$ 702,147.00
520 – REFUSE COLLECTION FUND	\$ 207,000.00
582 - ELECTRIC DEPARTMENT FUND	\$ 6,051,168.00
590 - WASTEWATER DISPOSAL FUND	\$ 2,208,453.00
591 - WATER DEPARTMENT FUND	\$ 1,219,972.00
661 – MOTOR POOL FUND	<u>\$ 624,288.00</u>
 GRAND TOTAL EXPENDITURES ALL FUNDS	 <u>\$ 20,103,388.00</u>

BE IT FURTHER RESOLVED, that the contributions "TO and FROM" for the fiscal year commencing July 1, 2024 and ending June 30, 2025 are hereby appropriated by the City Council as follows:

From General Fund	
To Recreation Fund	\$ 30,000.00
From Income Tax	
To Major Street Fund	\$ 1,562,000.00
From Electric Fund	
To General Fund	\$ 133,391.00
From Wastewater Fund	
To General Fund	\$ 67,670.00
From Water Fund	
To General Fund	\$ 39,256.00

**GRAND TOTAL TRANSFERS
ALL FUNDS** **\$ 1,832,317.00**

BE IT FURTHER RESOLVED, that the revenues for the fiscal year commencing July 1, 2024 and ending June 30, 2025 are estimated as follows:

101 - GENERAL FUND REVENUE	
Taxes	\$1,304,200.00
Licenses & Permits	\$ 85,000.00
Grants / Revenue Sharing	\$ 677,983.00
Charges for Services	\$ 533,852.00
Fines & Forfeits	\$ 10,000.00
Other	<u>\$ 379,117.00</u>
SUBTOTAL OF REVENUES FOR GENERAL FUND	\$ 2,990,152.00

105 - INCOME TAX FUND	\$ 1,061,100.00
150 - PERPETUAL CARE	\$ 3,300.00
202 - MAJOR STREET FUND	\$ 2,041,094.00
203 - LOCAL STREET FUND	\$ 399,913.00
208 - RECREATION FUND	\$ 114,900.00
210 - AMBULANCE FUND	\$ 1,147,970.00
248 - DOWNTOWN DEVELOPMENT AUTHORITY FUND	\$ 519,500.00
520 - REFUSE COLLECTION FUND	\$ 208,400.00
582 - ELECTRIC DEPARTMENT FUND	\$ 5,575,085.00
590 - WASTEWATER DISPOSAL FUND	\$ 3,490,000.00
591 - WATER DEPARTMENT FUND	\$ 1,013,800.00
661- EQUIPMENT FUND	<u>\$ 306,196.00</u>

**GRAND TOTAL REVENUES
ALL FUNDS** **\$18,898,410.00**

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

101 - GENERAL FUND	\$ 55,440.00
105 - INCOME TAX FUND	\$ 1,100,301.00
202- MAJOR STREETS	\$ 147,720.00
203 -LOCAL STREET FUND	\$ 20,770.00
208- RECREATION	\$ 0.00
201- AMBULANCE	\$ 20,000.00
248 -DDA FUND	\$ 182,647.00
582 -ELECTRIC DEPARTMENT FUND	\$ 440,083.00
590 -WASTEWATER FUND	\$ 0.00
591 - WATER DEPARTMENT FUND	\$ 206,172.00

661 – MOTOR POOL FUND	\$ <u>318,092.00</u>
TOTAL	\$ 2,491,225.00

BE IT FURTHER RESOLVED, that 12.4831 mills be levied on the taxable assessed valuation as equalized for general operating requirements of the City of Portland and 0.9862 mills be levied on the taxable assessed valuation as equalized for local streets and the Mayor and Clerk are authorized to sign the 2024 Tax Rate Request (form L-4029) to request a total levy of 13.4693 mills.

BE IT FURTHER RESOLVED, the water and wastewater utility rates have been reviewed and determined that a 7% increase in water, a 10% increase in wastewater, and 3% increase in electric 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 20, 2024

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 20, 2024 and that the meeting was conducted and public notice of the meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976.

Monique I. Miller, City Clerk



GENERAL FUND

05/28/2024

BUDGET REPORT FOR CITY OF PORTLAND

Calculations as of 05/31/2024

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 000								
101-000-402.000	REAL PROPERTY TAXES	1,181,528	1,196,895	1,218,862	1,269,053	1,293,100	1,293,100	1,293,100
101-000-432.000	PILOT-GOLDEN BRIDGE MANOR	1,700	1,627	1,800		1,900	1,900	1,900
101-000-432.001	PILOT- WODA (OLD SCHOOL MANOR)	3,000	3,176	3,200	3,331	3,400	3,400	3,400
101-000-445.000	PENALTY & INTEREST	5,350	5,105	4,500	6,301	5,800	5,800	5,800
101-000-447.000	TAX COLLECTION FEES	45,500	49,085	49,000	46,567	50,000	50,000	50,000
101-000-451.000	SPECIAL ASSESSMENT FEES		5		5			
101-000-476.000	BUSINESS PERMITS	100	100	100	100			
101-000-477.000	CABLE TV FEES	17,500	14,042	14,000	11,606	11,000	11,000	11,000
101-000-490.000	NON-BUSINESS PERMITS	94,000	98,518	85,000	41,370	85,000	85,000	85,000
101-000-543.000	ACT 302 POLICE TRAINING GRANT	600	1,116	500	1,946	1,200	1,200	1,200
101-000-568.000	CONTRIBUTION FROM STATE -GRANT				24,000	112,500	112,500	112,500
101-000-570.000	LIQUOR FEES	3,900	3,898	3,900	6,328	4,000	4,000	4,000
101-000-572.000	METRO ACT PERMIT FEES		500					
101-000-573.000	LOCAL COMM. STABILIZATION SHARE APPROP				10,712	8,000	8,000	8,000
101-000-574.000	REVENUE SHARING-CONST SALES	370,456	417,118	414,503	347,130	417,839	417,839	417,839
101-000-574.001	REVENUE SHARING-STAT SALES	114,162	119,862	121,006	103,275	135,927	135,927	135,927
101-000-574.002	REVENUE SHARING -PUBLIC SAFETY				1,596	2,517	2,517	2,517
101-000-609.000	SEX OFFENDER REGISTRATION FEES		100	100	50	100	100	100
101-000-620.000	PBT TESTING FEES		5		5			
101-000-623.000	TRANSCRIPT FEES	700	775	400	925	700	700	700
101-000-624.000	MISCELLANEOUS FEES		1		1			
101-000-628.000	ADMINISTRATIVE CHARGES	329,026	329,026	442,992	406,076	480,352	480,352	480,352
101-000-630.000	CEMETERY LOT SALES	9,000	13,086	10,000	12,375	14,000	14,000	14,000
101-000-633.000	CEMETERY CARE FEES	6,000	11,970	6,000	9,566	10,000	10,000	10,000
101-000-634.000	GRAVE OPENING FEES	12,500	16,475	13,000	12,900	17,000	17,000	17,000
101-000-656.000	DISTRICT COURT FINES	6,500	7,756	6,800	9,961	9,500	9,500	9,500
101-000-661.000	PARKING FINES	2,000	990	1,400	360	500	500	500
101-000-662.000	DRUG FORFEITURE MONEY	2,759						
101-000-663.000	MISCELLANEOUS FINES	2,500	1,691	1,200	1,250	1,600	1,600	1,600
101-000-665.000	INTEREST INCOME		8,449	5,600	8,954	9,000	9,000	9,000
101-000-665.002	INTEREST INCOME-PERPETUAL CARE		1,027	500	2,299	2,000	2,000	2,000

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
101-000-667.000	RENTAL INCOME	9,000	10,530	7,000	6,430	12,500	12,500	12,500
101-000-676.001	DONATIONS-MISCELLANEOUS		125	100	125			
101-000-676.004	DONATION-RED MILL BUILDING	10,000	10,000	10,000	2,500			
101-000-678.000	MERS FOREITURE REVENUES		4,723	2,500	10,234	7,000	7,000	7,000
101-000-678.005	REIMBURSEMENTS-INSURANCE AND WC	4,500	5,953	6,000	8,738	9,000	9,000	9,000
101-000-678.006	REIMBURSEMENTS- MISCELLANEOUS	38,710	33,489	25,000	80,308	40,000	40,000	40,000
101-000-678.007	REIMBURSEMENTS-PAMA	2,000	1,898	2,000	1,932	2,000	2,000	2,000
101-000-693.000	SALE OF EQUIPMENT		15,556	4,900	194	2,000	2,000	2,000
101-000-699.150	TRANSFER FROM PERP CARE	400	289	175	330	400	400	400
101-000-699.582	TRANSFER FROM ELECTRIC (IN LIEU	178,000	178,000	109,391	109,391	133,391	133,391	133,391
101-000-699.590	TRANS FROM WASTEWATER (IN LIEU O	50,895	50,895	52,750	52,750	67,670	67,670	67,670
101-000-699.591	TRANSFER FROM WATER (IN LIEU OF	37,453	37,453	39,200	39,200	39,256	39,256	39,256
NET OF REVENUES/APPROPRIATIONS - 000 -		2,539,739	2,651,309	2,663,379	2,650,174	2,990,152	2,990,152	2,990,152

MAYOR & COUNCIL

GENERAL FUND - 100

Department Function:

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

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

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

GL NUMBER	DESCRIPTION	2022-23 AMENDED BUDGET	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 05/31/24	2024-25 REQUESTED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 APPROVED BUDGET
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	264	300	212	270	270	270
101-100-719.000	OTHER FRINGE	750	750	750	750	750	750	750
101-100-720.000	WORKER'S COMPENSATION	50	23	40	24	40	40	40
101-100-864.000	CONFERENCE & WORKSHOP	1,000		1,000		500	500	500
101-100-956.000	MISCELLANEOUS EXPENSES	500	145	700	635	600	600	600
101-100-995.208	TRANSFER TO RECREATION			32,000	32,000	30,000	30,000	30,000
101-100-995.661	TRANSFER TO MOTOR POOL	30,070	30,070	24,000	24,000			
NET OF REVENUES/APPROPRIATIONS - 100 - COUNCIL		(35,355)	(33,952)	(61,490)	(59,646)	(34,860)	(34,860)	(34,860)

CITY MANAGER

GENERAL FUND - 172

Department Function:

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

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

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

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

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 172 - CITY MANAGER								
101-172-703.000	S & W SUPERVISOR	137,422	135,968	141,510	122,431	145,366	145,366	145,366
101-172-715.000	S & W SOCIAL SECURITY	10,614	9,765	10,900	8,793	11,700	11,700	11,700
101-172-716.000	HEALTH INSURANCE	18,842	15,559	16,500	14,242	19,060	19,060	19,060
101-172-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	3,000	2,400	3,200	3,200	3,200	3,200	3,200
101-172-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	3,360	898	4,800		4,640	4,640	4,640
101-172-717.000	LIFE/LTD INSURANCE	1,500	1,622	1,200	1,487	1,700	1,700	1,700
101-172-718.000	PENSION	31,600	31,348	33,000	29,660	38,000	38,000	38,000
101-172-719.000	OTHER FRINGE	335	300	350	300	300	300	300
101-172-720.000	WORKER'S COMPENSATION	250	195	250	207	300	300	300
101-172-723.000	UNEMPLOYMENT	36	14	20	6	10	10	10
101-172-727.000	OFFICE SUPPLIES	50		36				
101-172-740.000	OPERATING SUPPLIES	100						
101-172-851.000	TELEPHONE SERVICE	650	545	600				
101-172-864.000	CONFERENCE & WORKSHOP	1,600	726	1,800	445	1,800	1,800	1,800
101-172-869.000	MILEAGE	250		300				
101-172-934.000	M & R OFFICE EQUIPMENT	2,000	971	2,000		500	500	500
101-172-958.000	DUES & SUBSCRIPTIONS	1,000	1,168	1,500	1,168	1,500	1,500	1,500
NET OF REVENUES/APPROPRIATIONS - 172 - CITY MANAGER		(212,609)	(201,479)	(217,966)	(181,939)	(228,076)	(228,076)	(228,076)

GENERAL ADMINISTRATION

GENERAL FUND - 201

Department Function:

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

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 201 - GENERAL ADMINISTRATION								
101-201-703.000	S & W SUPERVISOR	100,188	100,604	128,066	108,546	131,557	131,557	131,557
101-201-704.000	S & W RECORDKEEPING	50,150	48,533	54,000	44,155	41,000	41,000	41,000
101-201-710.000	S& W OVERTIME		305					
101-201-715.000	S & W SOCIAL SECURITY	11,700	10,567	13,500	10,869	13,900	13,900	13,900
101-201-716.000	HEALTH INSURANCE	23,220	23,586	27,000	21,663	34,000	34,000	34,000
101-201-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	4,500	3,600	5,120	5,237	5,500	5,500	5,500
101-201-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	4,500	1,006	6,500	6,166	7,000	7,000	7,000
101-201-717.000	LIFE/LTD INSURANCE	2,000	1,522	2,000	1,462	1,700	1,700	1,700
101-201-718.000	PENSION	36,300	33,186	38,000	31,089	48,000	48,000	48,000
101-201-719.000	OTHER FRINGE	800	300	1,100	1,100	1,100	1,100	1,100
101-201-720.000	WORKER'S COMPENSATION	900	418	800	467	800	800	800
101-201-723.000	UNEMPLOYMENT	60	23	50	10	50	50	50
101-201-727.000	OFFICE SUPPLIES	3,500	3,853	3,900	3,635	3,500	3,500	3,500
101-201-730.000	POSTAGE	6,500	6,744	6,600	5,937	6,900	6,900	6,900
101-201-734.000	SAFETY SUPPLIES	800	771	1,725	851	900	900	900
101-201-740.000	OPERATING SUPPLIES	3,500	3,119	3,000	2,895	2,500	2,500	2,500
101-201-801.000	LEGAL SERVICE	19,000	14,804	35,000	28,292	30,000	30,000	30,000
101-201-802.000	AUDIT SERVICE	4,600	4,000	6,500	6,250	7,000	7,000	7,000
101-201-803.000	ENGINEERING SERVICE	8,500	7,694	12,000	10,285	13,000	13,000	13,000
101-201-804.000	CONTRACTUAL SERVICE	9,000	6,697	9,800	5,233	8,000	8,000	8,000
101-201-804.200	CONTRACTUAL SERVICES NON BUSINESS PEI	94,000	96,846	85,000	38,754	85,000	85,000	85,000
101-201-806.000	DATA PROCESSING	7,500	7,477	28,000	27,307	28,000	28,000	28,000
101-201-810.000	EQUIPMENT MAINTENANCE CONTRACT	12,500	11,478	13,500	10,768	14,000	14,000	14,000
101-201-851.000	TELEPHONE SERVICE	9,500	10,491	8,500	8,360	8,500	8,500	8,500
101-201-864.000	CONFERENCE & WORKSHOP	1,500	1,505	500	38	500	500	500
101-201-901.000	LEGAL NOTICES	2,200	3,137	3,500	3,496	3,200	3,200	3,200
101-201-912.000	PROPERTY INSURANCE	4,000	3,867	10,000	9,728	10,000	10,000	10,000
101-201-913.000	LIABILITY INSURANCE	43,000	41,730	57,000	56,967	46,000	46,000	46,000
101-201-934.000	M & R OFFICE EQUIPMENT	16,500	15,071	7,200	7,119	6,500	6,500	6,500
101-201-956.000	MISCELLANEOUS EXPENSES	1,300	1,593	780	788	1,500	1,500	1,500
101-201-958.000	DUES & SUBSCRIPTIONS	4,200	4,145	4,500	4,475	4,500	4,500	4,500
101-201-960.000	EDUCATION & TRAINING	2,200	2,112					
101-201-975.003	CAP OUTLAY- BOARDWALK IMPROVEMENTS			118,000	106,914			
101-201-977.000	CAPITAL OUTLAY-EQUIPMENT					19,000	19,000	19,000
101-201-983.000	OFFICE EQUIPMENT LEASE	700	636	1,100	822	1,100	1,100	1,100
NET OF REVENUES/APPROPRIATIONS - 201 - GENERAL ADMINISTRATION		(488,818)	(471,420)	(692,241)	(569,678)	(584,207)	(584,207)	(584,207)

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 1,666 real parcels of property and 219 accounts of personal property located in the City of Portland. Along with appraising, all new or loss of construction within a tax year is to be accurately reported as of tax day for that year.

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

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

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 257 - ASSESSING								
101-257-712.000	S & W ELECTED OFFICIALS	720	720	720	570	720	720	720
101-257-718.000	PENSION	14,592	14,592	15,100	13,838	19,380	19,380	19,380
101-257-720.000	WORKER'S COMPENSATION	100	64	100	20	20	20	20
101-257-727.000	OFFICE SUPPLIES	375	379	400	358	300	300	300
101-257-730.000	POSTAGE	900	500	1,600	1,500	300	300	300
101-257-740.000	OPERATING SUPPLIES	100	84	150				
101-257-801.000	LEGAL SERVICE	500	455	500	468	400	400	400
101-257-804.000	CONTRACTUAL SERVICE	37,000	37,260	39,200	34,222	43,000	43,000	43,000
101-257-806.000	DATA PROCESSING	1,700	1,398	1,500	1,300	1,500	1,500	1,500
101-257-810.000	EQUIPMENT MAINTENANCE CONTRACT	1,400	1,445	500	1,462	500	500	500
101-257-851.000	TELEPHONE SERVICE	650	545	500				
101-257-901.000	LEGAL NOTICES			600	589			
101-257-934.000	M & R OFFICE EQUIPMENT	500						
101-257-956.000	MISCELLANEOUS EXPENSES	34	34	20	20			
101-257-958.000	DUES & SUBSCRIPTIONS	500	500	500		500	500	500
NET OF REVENUES/APPROPRIATIONS - 257 - ASSESSING		(59,071)	(57,976)	(61,390)	(54,347)	(66,620)	(66,620)	(66,620)

CITY HALL DEPARTMENT

GENERAL FUND – 265

Department Function:

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

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 262 - ELECTIONS								
101-262-706.000	S & W PARTTIME	4,500	2,927	4,500	2,973	4,500	4,500	4,500
101-262-730.000	POSTAGE	750	180	750	180	750	750	750
101-262-740.000	OPERATING SUPPLIES	3,650	3,332	3,100	2,980	3,200	3,200	3,200
101-262-801.000	LEGAL SERVICE			1,500	1,486	1,000	1,000	1,000
101-262-804.000	CONTRACTUAL SERVICE	600		2,500	1,251	2,000	2,000	2,000
101-262-806.000	DATA PROCESSING	600	600	600		600	600	600
101-262-810.000	EQUIPMENT MAINTENANCE CONTRACT	1,230	1,228	1,230	1,228	1,230	1,230	1,230
101-262-901.000	LEGAL NOTICES	120	111	150				
101-262-956.000	MISCELLANEOUS EXPENSES	750	677	800	406	1,000	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 262 - ELECTIONS		(12,200)	(9,055)	(15,130)	(10,504)	(14,280)	(14,280)	(14,280)
Dept 265 - CITY HALL								
101-265-702.000	S & W FULLTIME	1,700	1,202	1,800	1,592	1,600	1,600	1,600
101-265-706.000	S & W PARTTIME	1,000	1,190	1,000	703	1,200	1,200	1,200
101-265-710.000	S& W OVERTIME	100	74	100	80	100	100	100
101-265-715.000	S & W SOCIAL SECURITY	190	186	165	178	200	200	200
101-265-716.000	HEALTH INSURANCE	120	61	100	92	100	100	100
101-265-717.000	LIFE/LTD INSURANCE	30	18	30	26	30	30	30
101-265-718.000	PENSION	300	294	400	348	400	400	400
101-265-723.000	UNEMPLOYMENT	1	2	5	1	5	5	5
101-265-734.000	SAFETY SUPPLIES	2,525	418	650	605	600	600	600
101-265-740.000	OPERATING SUPPLIES	1,200	760	1,600	1,416	1,200	1,200	1,200
101-265-804.000	CONTRACTUAL SERVICE	12,000	8,424	10,000	6,719	13,300	13,300	13,300
101-265-810.000	EQUIPMENT MAINTENANCE CONTRACT	11,000	9,142	10,500	8,570	11,000	11,000	11,000
101-265-921.000	ELECTRICITY	19,000	17,809	19,800	14,793	18,500	18,500	18,500
101-265-922.000	GAS	9,000	9,146	7,500	7,027	8,000	8,000	8,000
101-265-923.000	WATER	10,000	8,129	12,500	7,373	9,000	9,000	9,000
101-265-924.000	SEWER	2,500	2,342	3,000	1,693	3,000	3,000	3,000
101-265-930.000	M & R BUILDING	50,000	56,775	39,000	37,945	13,000	13,000	13,000
101-265-931.000	M & R EQUIPMENT	8,500						
101-265-934.000	M & R OFFICE EQUIPMENT	2,686	794	3,000		500	500	500
101-265-947.000	VEHICLE RENTAL	500	500	500	446	500	500	500
NET OF REVENUES/APPROPRIATIONS - 265 - CITY HALL		(132,352)	(117,266)	(111,650)	(89,607)	(82,235)	(82,235)	(82,235)

POLICE DEPARTMENT

GENERAL FUND – 301

Mission:

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

Department Function:

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

Police Patrol

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

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

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

Community Policing

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

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 301 - POLICE								
101-301-702.000	S & W FULLTIME	395,000	281,939	450,100	321,064	450,000	450,000	450,000
101-301-703.000	S & W SUPERVISOR	67,500	66,591	113,026	89,945	115,000	115,000	115,000
101-301-706.000	S & W PARTTIME	9,000	8,630	8,500	7,923	9,500	9,500	9,500
101-301-710.000	S& W OVERTIME	30,000	30,907	30,000	29,407	29,000	29,000	29,000
101-301-711.000	S & W HEALTH PREMIUMS	1,200	1,205	1,200	1,066	200	200	200
101-301-715.000	S & W SOCIAL SECURITY	36,200	28,296	43,000	32,753	46,400	46,400	46,400
101-301-716.000	HEALTH INSURANCE	40,000	34,294	45,000	42,164	81,500	81,500	81,500
101-301-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	14,000	12,078	17,100	17,209	17,500	17,500	17,500
101-301-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,500		4,800	4,800	6,000	6,000	6,000
101-301-717.000	LIFE/LTD INSURANCE	6,800	5,042	6,800	6,156	6,800	6,800	6,800
101-301-718.000	PENSION	72,000	69,736	85,000	72,126	99,300	99,300	99,300
101-301-719.000	OTHER FRINGE	2,100	1,650	2,100	1,950	2,200	2,200	2,200
101-301-720.000	WORKER'S COMPENSATION	6,500	4,527	5,000	4,687	5,000	5,000	5,000
101-301-723.000	UNEMPLOYMENT	150	114	150	54	150	150	150
101-301-727.000	OFFICE SUPPLIES	800	706	800	588	1,100	1,100	1,100
101-301-730.000	POSTAGE	800	774	700	840	700	700	700
101-301-740.000	OPERATING SUPPLIES	10,950	11,189	11,000	8,365	11,000	11,000	11,000
101-301-745.000	MOTOR FUEL & OIL	12,000	12,082	13,000	11,307	13,000	13,000	13,000
101-301-801.000	LEGAL SERVICE	12,000	12,459	30,000	21,957	28,000	28,000	28,000
101-301-804.000	CONTRACTUAL SERVICE	12,500	8,568	13,500	12,896	17,491	17,491	17,491
101-301-806.000	DATA PROCESSING	5,300	5,239					
101-301-810.000	EQUIPMENT MAINTENANCE CONTRACT	100	68	100	66	100	100	100
101-301-851.000	TELEPHONE SERVICE	3,100	2,875	3,100	2,482	2,900	2,900	2,900
101-301-852.000	RADIO MAINTENANCE	600	420	600		800	800	800
101-301-864.000	CONFERENCE & WORKSHOP	550		650	159	700	700	700
101-301-869.000	MILEAGE	500		500		500	500	500
101-301-912.000	PROPERTY INSURANCE	3,400	3,392	3,500	3,465	3,500	3,500	3,500
101-301-913.000	LIABILITY INSURANCE	8,000	7,789	11,000	10,906	11,000	11,000	11,000
101-301-921.000	ELECTRICITY	3,500	3,287	4,000	2,678	4,000	4,000	4,000
101-301-923.000	WATER	225	164	225	158	200	200	200
101-301-924.000	SEWER	350	329	450	379	400	400	400
101-301-930.000	M & R BUILDING	5,500	1,691	1,500	1,170	4,000	4,000	4,000
101-301-931.000	M & R EQUIPMENT	20,259	20,222	9,200	4,963	11,400	11,400	11,400
101-301-932.000	M & R GROUNDS	500						
101-301-933.000	M & R VEHICLES	5,000	3,094	9,000	6,826	10,500	10,500	10,500
101-301-934.000	M & R OFFICE EQUIPMENT	2,500	207	2,500	749	4,500	4,500	4,500
101-301-956.000	MISCELLANEOUS EXPENSES	1,400	2,020	2,000	1,001	1,000	1,000	1,000
101-301-958.000	DUES & SUBSCRIPTIONS	150	115	150	115	150	150	150
101-301-960.000	EDUCATION & TRAINING	5,000	5,741	4,500	3,349	4,500	4,500	4,500
101-301-960.001	ACT 302 POLICE TRAINING	800	490	500	500	500	500	500
101-301-977.000	CAPITAL OUTLAY-EQUIPMENT	2,385	2,383	64,000	46,921			
101-301-980.000	CAPITAL OUTLAY-OFFICE EQUIPMEN			8,500	8,413			
NET OF REVENUES/APPROPRIATIONS - 301 - POLICE		(800,119)	(650,313)	(1,006,751)	(781,557)	(1,000,491)	(1,000,491)	(1,000,491)

CODE DEPARTMENT

GENERAL FUND - 371

Department Function:

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

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

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

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 371 - CODE ENFORCEMENT								
101-371-706.000	S & W PARTTIME	4,000	2,006	3,000	1,506	2,000	2,000	2,000
101-371-715.000	S & W SOCIAL SECURITY	1,200	154	500	115	125	125	125
101-371-718.000	PENSION	7,296	7,296	7,600	6,919	9,700	9,700	9,700
101-371-719.000	OTHER FRINGE	150		100				
101-371-720.000	WORKER'S COMPENSATION	75	27	50	44	50	50	50
101-371-723.000	UNEMPLOYMENT	20	2	20				
101-371-730.000	POSTAGE	600	680	600	680	700	700	700
101-371-801.000	LEGAL SERVICE	1,500	2,242	3,000	2,876	3,000	3,000	3,000
101-371-803.000	ENGINEERING SERVICE	500						
101-371-804.000	CONTRACTUAL SERVICE	8,000	1,805	5,400	5,304	2,500	2,500	2,500
101-371-804.002	CONTRACTED SERVICE-ZONING ADMIN	18,500	18,139	15,000	5,073	6,000	6,000	6,000
101-371-806.000	DATA PROCESSING	1,100	1,095	1,100	1,095	1,100	1,100	1,100
101-371-810.000	EQUIPMENT MAINTENANCE CONTRACT	250	68	250	66			
101-371-851.000	TELEPHONE SERVICE	500						
101-371-934.000	M & R OFFICE EQUIPMENT	1,100		500				
101-371-947.000	VEHICLE RENTAL	300		400				
101-371-958.000	DUES & SUBSCRIPTIONS	200	145	150		150	150	150
NET OF REVENUES/APPROPRIATIONS - 371 - CODE ENFORCEMENT		(45,291)	(33,659)	(37,670)	(23,678)	(25,325)	(25,325)	(25,325)

CEMETERY DEPARTMENT

GENERAL FUND – 567

History

In April of 1977, the first full time Parks and Recreation Director was appointed by the City Manager and approved by the Parks and Recreation Board. In March of 1980, the cemetery sextant position was eliminated and the daily supervision and maintenance of the cemetery was placed under the direction of the Parks and Recreation Director. The Director's cemetery responsibilities also include coordinating internments, grave sales, headstone foundation orders, and working with the City Clerk to maintain accurate records.

As the sextant position was eliminated a cemetery laborer position was added. This position is full time and works in the cemetery department during the spring and summer months and operates out of the public works department during the fall and winter months. During the early years of the department various work programs were also used as a work force. The need for utilizing work programs was eliminated as seasonal employees are hired each summer and work up to 40 hours per week with no fringe benefits. These seasonal employees split their duties between the cemetery and parks departments.

Function

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 Director of Parks, Recreation, & Cemetery administers the Cemetery Department as indicated in the organizational chart. 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.

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 567 - CEMETERY								
101-567-702.000	S & W FULLTIME	47,500	39,589	48,900	35,041	46,500	46,500	46,500
101-567-703.000	S & W SUPERVISOR	44,773	44,135	46,200	39,640	46,902	46,902	46,902
101-567-706.000	S & W PARTTIME	19,000	21,697	20,000	15,511	25,000	25,000	25,000
101-567-710.000	S & W OVERTIME	2,400	1,474	2,400	1,497	2,300	2,300	2,300
101-567-711.000	S & W HEALTH PREMIUMS	1,200	1,205	1,200	1,066	1,200	1,200	1,200
101-567-715.000	S & W SOCIAL SECURITY	8,800	8,235	8,990	7,057	9,200	9,200	9,200
101-567-716.000	HEALTH INSURANCE	2,500	2,192	2,600	2,286	2,200	2,200	2,200
101-567-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	700	540	720	720	720	720	720
101-567-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	500		1,200	1,080	1,200	1,200	1,200
101-567-717.000	LIFE/LTD INSURANCE	1,500	1,102	1,500	1,029	1,500	1,500	1,500
101-567-718.000	PENSION	24,000	20,896	23,000	18,153	24,000	24,000	24,000
101-567-719.000	OTHER FRINGE	500	300	400	300	300	300	300
101-567-720.000	WORKER'S COMPENSATION	1,000	697	1,250	1,298	1,300	1,300	1,300
101-567-723.000	UNEMPLOYMENT	60	55	50	21	50	50	50
101-567-727.000	OFFICE SUPPLIES	200	172	150	170	150	150	150
101-567-730.000	POSTAGE	150	180	150	180	150	150	150
101-567-734.000	SAFETY SUPPLIES	500	545	850	489	850	850	850
101-567-740.000	OPERATING SUPPLIES	5,250	4,952	5,000	2,053	5,000	5,000	5,000
101-567-745.000	MOTOR FUEL & OIL	4,000	3,478	4,000	1,985	4,000	4,000	4,000
101-567-751.000	UNIFORM CLEANING	1,000	848	1,000	613	1,000	1,000	1,000
101-567-766.000	TOOLS	250	249	250	35	250	250	250
101-567-775.000	M & R SUPPLIES	800	861	500	213	500	500	500
101-567-802.000	AUDIT SERVICE	50						
101-567-806.000	DATA PROCESSING	1,100	1,061	1,100	695	750	750	750
101-567-851.000	TELEPHONE SERVICE	250	268	250	216	250	250	250
101-567-864.000	CONFERENCE & WORKSHOP			1,050	1,004	1,000	1,000	1,000
101-567-912.000	PROPERTY INSURANCE	300	276	300	284	300	300	300
101-567-921.000	ELECTRICITY	1,000	997	1,100	881	1,100	1,100	1,100
101-567-922.000	GAS	2,100	1,760	3,500	2,564	3,500	3,500	3,500
101-567-923.000	WATER	1,500	1,016	1,500	1,019	1,500	1,500	1,500
101-567-924.000	SEWER	400	378	550	498	650	650	650
101-567-930.000	M & R BUILDING	2,000	1,179	2,500	792	2,500	2,500	2,500
101-567-931.000	M & R EQUIPMENT	10,000	6,947	6,820	3,269	8,000	8,000	8,000
101-567-932.000	M & R GROUNDS	940	935	4,000	150	3,000	3,000	3,000
101-567-934.000	M & R OFFICE EQUIPMENT	810	794	200		200	200	200
101-567-947.000	VEHICLE RENTAL	10,000	10,000	10,000	6,252	10,000	10,000	10,000
101-567-956.000	MISCELLANEOUS EXPENSES	250	100	250		250	250	250
101-567-958.000	DUES & SUBSCRIPTIONS	45	45	45	45	50	50	50
101-567-974.000	LAND IMPROVEMENTS			10,000				
101-567-977.000	CAPITAL OUTLAY-EQUIPMENT			8,180	8,179			
NET OF REVENUES/APPROPRIATIONS - 567 - CEMETERY		(197,328)	(179,158)	(221,655)	(156,285)	(207,322)	(207,322)	(207,322)

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 707 - COMMUNITY PROMOTIONS								
101-707-702.000	S & W FULLTIME	100	21	100	90	100	100	100
101-707-710.000	S& W OVERTIME	2,000	2,066	800	1,459	1,500	1,500	1,500
101-707-715.000	S & W SOCIAL SECURITY	50	150	60	111	125	125	125
101-707-716.000	HEALTH INSURANCE	50	243	50	212	250	250	250
101-707-717.000	LIFE/LTD INSURANCE	1	1		44			
101-707-717.001	LIFE INSURANCE-RETIREES	350	365	360	323	360	360	360
101-707-718.000	PENSION	90	160	60	310	180	180	180
101-707-804.001	CONTRACT SERVICE-TORNADO SIREN	2,300	2,250	4,500	3,692	1,800	1,800	1,800
101-707-804.210	CONTRACTUAL SERVICE-AMBULANCE	75,920	75,920	75,920	75,920	113,880	113,880	113,880
101-707-804.336	CONTRACTUAL SERVICE-FIRE AUTHORITY	129,000	127,916	129,000	128,664	146,100	146,100	146,100
101-707-806.000	DATA PROCESSING-CITY WEBSITE	16,500	15,523	20,000	9,021	9,000	9,000	9,000
101-707-881.000	COMMUNITY PROMOTIONS	1,200	1,287	4,000	3,860	3,000	3,000	3,000
101-707-884.000	CLEANUP WEEK	15,000	10,312	15,000		11,000	11,000	11,000
101-707-912.000	PROPERTY INSURANCE	150	140	150	143	150	150	150
101-707-920.000	STREET LIGHTING	34,000	30,329	37,000	27,974	31,000	31,000	31,000
101-707-921.000	ELECTRICITY	2,300	1,988	2,400	1,989	2,300	2,300	2,300
101-707-947.000	VEHICLE RENTAL	25	12	50	26	50	50	50
101-707-956.000	MISCELLANEOUS EXPENSES	1,600	1,660	2,000	1,878	1,800	1,800	1,800
101-707-966.001	ANNEXATION AGREEMENT-PROPERTY TAX	24,500	23,958	25,500	25,090	26,500	26,500	26,500
101-707-966.002	ANNEXATION AGREEMENT-REVENUE SHARIN	41,000	38,492	42,000	32,034	41,000	41,000	41,000
101-707-969.001	CONTRIBUTIONS TO PAMA	165,000	150,087	35,000	22,578	16,500	16,500	16,500
101-707-975.002	CAP OUTLAY-OLD MILL BUILDING	10,000	8,653	10,000	7,000			
101-707-977.000	CAPITAL OUTLAY-EQUIPMENT			30,000				
NET OF REVENUES/APPROPRIATIONS - 707 - COMMUNITY PROMOTIONS		(521,136)	(491,533)	(433,950)	(342,418)	(406,595)	(406,595)	(406,595)

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 728 - ECONOMIC DEVELOPMENT								
101-728-956.000	MISCELLANEOUS EXPENSES	24,000	22,916	28,000	23,483	27,000	27,000	27,000
101-728-969.003	CONTRIBUTIONS TO RED TEAM	1,750	1,750	2,000	1,750	1,750	1,750	1,750
NET OF REVENUES/APPROPRIATIONS - 728 - ECONOMIC DEVELOPMENT		(25,750)	(24,666)	(30,000)	(25,233)	(28,750)	(28,750)	(28,750)

PARKS DEPARTMENT

GENERAL FUND – 751

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 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's Parks and Recreation interests and needs as well as planning, promoting, organizing and administering a comprehensive parks and recreation program. The Director is also responsible for creating and updating the Parks and Recreation five-year master plan. This plan is required to be on file with the Department of Natural Resources in order to qualify for most DNR Grants. The Director is responsible for targeting applicable grants through the DNR and other organizations and coordinating their completion when awarded.

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 park's facilities owned by the City of Portland. These properties include the parks, ballfields, and river trail. The Parks Department also coordinates tree plantings within the residential curb lawns. Seasonal employees are hired each summer to maintain the properties and work up to 40 hours per week with no fringe benefits. These seasonal employees split their time between the parks and cemetery departments. The Parks and Recreation director functions as the liaison between the City Administration and the Parks and Recreation Board and the Tree Management Commission.

The Department works with the Michigan Recreation & Park Association, and the Michigan Department of Natural Resources and other State and Federal Agencies to obtain services and funding for improvements to the Parks and Recreation Department.

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 751 - PARKS								
101-751-702.000	S & W FULLTIME	6,500	7,210	13,000	10,921	8,000	8,000	8,000
101-751-703.000	S & W SUPERVISOR	44,773	44,137	45,662	39,642	46,902	46,902	46,902
101-751-706.000	S & W PARTTIME	36,000	38,224	38,000	27,048	40,000	40,000	40,000
101-751-706.002	PART TIME LEIK GROVE	1,200	827	1,000	715	1,000	1,000	1,000
101-751-710.000	S& W OVERTIME	300		600	607	100	100	100
101-751-711.000	S & W HEALTH PREMIUMS	1,200						
101-751-715.000	S & W SOCIAL SECURITY	6,900	6,860	6,950	5,963	7,344	7,344	7,344
101-751-716.000	HEALTH INSURANCE	2,800	2,178	2,800	2,736	2,900	2,900	2,900
101-751-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	800	583	1,035	1,033	1,035	1,035	1,035
101-751-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	500		1,200	1,080	1,200	1,200	1,200
101-751-717.000	LIFE/LTD INSURANCE	800	601	700	643	700	700	700
101-751-718.000	PENSION	4,400	4,649	5,000	5,293	5,000	5,000	5,000
101-751-719.000	OTHER FRINGE	80		60				
101-751-720.000	WORKER'S COMPENSATION	1,000	746	800	665	700	700	700
101-751-723.000	UNEMPLOYMENT	90	91	100	34	100	100	100
101-751-727.000	OFFICE SUPPLIES	200	172	200	170	200	200	200
101-751-730.000	POSTAGE	150	180	150	180	150	150	150
101-751-734.000	SAFETY SUPPLIES	550	508	600	434	600	600	600
101-751-740.000	OPERATING SUPPLIES	6,190	6,322	7,000	4,733	7,000	7,000	7,000

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
101-751-745.000	MOTOR FUEL & OIL	3,000	3,005	4,000	1,985	4,000	4,000	4,000
101-751-775.000	M & R SUPPLIES	3,000	3,044	2,000	433	2,000	2,000	2,000
101-751-775.001	M & R RIVERTRAIL	15,000	13,039	46,500		8,000	8,000	8,000
101-751-803.000	ENGINEERING SERVICE	8,000	6,808	5,000	1,993	1,000	1,000	1,000
101-751-804.000	CONTRACTUAL SERVICE	1,000						
101-751-806.000	DATA PROCESSING	2,000	1,973	2,000	700	1,200	1,200	1,200
101-751-851.000	TELEPHONE SERVICE	750	813	750	216	750	750	750
101-751-864.000	CONFERENCE & WORKSHOP	500	465	850	847	850	850	850
101-751-901.000	LEGAL NOTICES	100	82	100		100	100	100
101-751-912.000	PROPERTY INSURANCE	2,700	2,665	2,715	2,715	2,800	2,800	2,800
101-751-921.000	ELECTRICITY	9,500	7,774	9,500	7,738	9,000	9,000	9,000
101-751-922.000	GAS	3,000	3,226	2,500	2,544	3,500	3,500	3,500
101-751-923.000	WATER	22,000	19,387	23,000	16,943	22,000	22,000	22,000
101-751-924.000	SEWER	12,000	10,820	12,000	11,147	12,000	12,000	12,000
101-751-930.000	M & R BUILDING	7,000	4,781	21,700	19,935	4,000	4,000	4,000
101-751-931.000	M & R EQUIPMENT	10,200	7,544	9,420	3,474	8,000	8,000	8,000
101-751-932.000	M & R GROUNDS	14,000	9,121	59,300	53,953	5,000	5,000	5,000
101-751-933.000	M & R VEHICLES	100	15					
101-751-934.000	M & R OFFICE EQUIPMENT	610	606					
101-751-938.001	M & R RIVERTRAIL LIGHTING	3,000	2,400					
101-751-947.000	VEHICLE RENTAL	3,700	2,674	4,700	5,368	4,700	4,700	4,700
101-751-956.000	MISCELLANEOUS EXPENSES	500	252	500	780	500	500	500
101-751-958.000	DUES & SUBSCRIPTIONS	400	166	500		1,000	1,000	1,000
101-751-960.000	EDUCATION & TRAINING	650	647	150	80	500	500	500
101-751-967.000	TREE MANAGEMENT	7,500	5,007	7,500	5,489	3,000	3,000	3,000
101-751-974.000	LAND IMPROVEMENTS					150,000	150,000	150,000
101-751-977.000	CAPITAL OUTLAY-EQUIPMENT			8,180	8,179			
101-751-998.000	STORM -23			20,000	19,830			
NET OF REVENUES/APPROPRIATIONS - 751 - PARKS		(244,643)	(219,602)	(367,722)	(266,246)	(366,831)	(366,831)	(366,831)

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.

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 254 - INCOME TAX ADMINISTRATION								
105-254-704.000	S & W RECORDKEEPING	84,232	67,175	98,000	62,802	92,000	92,000	92,000
105-254-710.000	S& W OVERTIME	200		300				
105-254-715.000	S & W SOCIAL SECURITY	6,450	4,696	7,500	4,401	7,100	7,100	7,100
105-254-716.000	HEALTH INSURANCE	7,980	7,552	10,100	5,788	9,500	9,500	9,500
105-254-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	3,000	2,267	2,900	2,841	3,000	3,000	3,000
105-254-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	3,400		6,000	3,575	5,000	5,000	5,000
105-254-717.000	LIFE/LTD INSURANCE	1,000	998	1,200	955	1,200	1,200	1,200
105-254-718.000	PENSION	11,100	11,727	13,050	11,484	14,500	14,500	14,500
105-254-719.000	OTHER FRINGE	175		200		200	200	200
105-254-720.000	WORKER'S COMPENSATION	125	91	150	98	150	150	150
105-254-723.000	UNEMPLOYMENT	20	16	25	6	25	25	25
105-254-727.000	OFFICE SUPPLIES	1,600	1,689	2,000	1,882	1,700	1,700	1,700
105-254-730.000	POSTAGE	1,000	1,140	1,500	1,140	1,200	1,200	1,200
105-254-740.000	OPERATING SUPPLIES	12,000	11,654	15,000	7,306	15,000	15,000	15,000
105-254-801.000	LEGAL SERVICE	4,500	1,399	4,500	1,645	4,500	4,500	4,500
105-254-802.000	AUDIT SERVICE	3,000	1,700	3,300	2,500	4,000	4,000	4,000
105-254-804.000	CONTRACTUAL SERVICE	1,200	1,206	550	419	600	600	600
105-254-806.000	DATA PROCESSING	3,500	2,698	6,000	5,111	2,900	2,900	2,900
105-254-851.000	TELEPHONE SERVICE	950	965	700				
105-254-864.000	CONFERENCE & WORKSHOP	1,200	1,271	1,500	327	1,500	1,500	1,500
105-254-934.000	M & R OFFICE EQUIPMENT	1,500	498	1,500		1,500	1,500	1,500
105-254-944.000	ADMINISTRATIVE SERVICES	30,172	30,172	34,826	31,924	34,826	34,826	34,826
105-254-956.000	MISCELLANEOUS EXPENSES	800	853	1,000	756			
105-254-965.000	REFUND-RESIDENT INCOME TAX	45,000	44,398	45,000	22,686	47,000	47,000	47,000
105-254-965.001	REFUND-NONRESIDENT INCOME TAX	70,000	66,238	70,000	43,392	72,000	72,000	72,000
105-254-995.202	TRANSFER TO MAJOR STREETS	825,000	129,912	931,000	48,736	1,562,000	1,562,000	1,562,000
105-254-995.203	TRANSFER TO LOCAL STREETS	10,000	7,369	176,000				
105-254-995.590	TRANSFER TO WASTEWATER			83,500		140,000	140,000	140,000
105-254-995.591	TRANSFER TO WATER			83,500		140,000	140,000	140,000
NET OF REVENUES/APPROPRIATIONS - 254 - INCOME TAX ADMINISTRATI		(1,129,104)	(397,684)	(1,600,801)	(259,774)	(2,161,401)	(2,161,401)	(2,161,401)
ESTIMATED REVENUES - FUND 105		904,533	1,229,958	939,400	1,147,431	1,061,100	1,061,100	1,061,100
APPROPRIATIONS - FUND 105		1,129,104	397,684	1,600,801	259,774	2,161,401	2,161,401	2,161,401
NET OF REVENUES/APPROPRIATIONS - FUND 105		(224,571)	832,274	(661,401)	887,657	(1,100,301)	(1,100,301)	(1,100,301)
BEGINNING FUND BALANCE		1,403,634	1,403,634	2,235,907	2,235,907	3,123,564	3,123,564	3,123,564
ENDING FUND BALANCE		1,179,063	2,235,908	1,574,506	3,123,564	2,023,263	2,023,263	2,023,263

MAJOR STREET FUND - 202

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

Revenue

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

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

Construction

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

Maintenance

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

GL NUMBER	DESCRIPTION	2022-23 AMENDED BUDGET	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 05/31/24	2024-25 REQUESTED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 APPROVED BUDGET
Fund 202 - MAJOR STREETS FUND								
Dept 000								
202-000-542.000	M.E.T.R.O. MONIES		8,535	5,000		6,000	6,000	6,000
202-000-546.000	ACT 51 MONIES	447,478	487,421	457,122	388,961	470,094	470,094	470,094
202-000-665.000	INTEREST INCOME		1,683	1,000	1,630	1,000	1,000	1,000
202-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	1,000	4,111	2,000	5,977	2,000	2,000	2,000
202-000-699.105	CONTRIBUTION FROM INCOME TAX	825,000	129,912	931,000	48,736	1,562,000	1,562,000	1,562,000
NET OF REVENUES/APPROPRIATIONS - 000 -		1,273,478	631,662	1,396,122	445,304	2,041,094	2,041,094	2,041,094

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 201 - GENERAL ADMINISTRATION								
202-201-802.000	AUDIT SERVICE	2,500	1,700	2,800	2,500	3,000	3,000	3,000
202-201-804.000	CONTRACTUAL SERVICE	800	737	650	636	650	650	650
202-201-944.000	ADMINISTRATIVE SERVICES	21,910	21,910	25,874	23,718	25,874	25,874	25,874
202-201-995.203	TRANSFER TO LOCAL STREETS	50,000	50,000	50,000	50,000	50,000	50,000	50,000
NET OF REVENUES/APPROPRIATIONS - 201 - GENERAL ADMINISTRATION		(75,210)	(74,347)	(79,324)	(76,854)	(79,524)	(79,524)	(79,524)
Dept 452 - CONSTRUCTION								
202-452-803.009	ENG SERVICE-KENT STREET	650,000	103,633	130,000	61,383	140,000	140,000	140,000
202-452-803.021	ENGINEERING - DIVINE HWY BRIDGE IMPROVI	150,000	23,120	195,000				
202-452-803.023	GRAND RIVER AVE COORIDOR STUDY	25,000						
202-452-804.006	CONTRACT SERVICE-BRIDGE ST RECONSTRUCT			8,000				
202-452-804.009	CONTRACTED SERVICE-KENT STREET			500,000	8,028	1,077,000	1,077,000	1,077,000
202-452-804.025	DIVINE HWY BRIDGE IMPROVEMENTS			100,000		345,000	345,000	345,000
202-452-804.026	EAST ST - MILL AND FILL			40,000				
202-452-974.006	SIDEWALK IMPROVEMENTS	4,000	3,159					
NET OF REVENUES/APPROPRIATIONS - 452 - CONSTRUCTION		(829,000)	(129,912)	(973,000)	(69,411)	(1,562,000)	(1,562,000)	(1,562,000)
Dept 463 - MAINTENANCE								
202-463-702.000	S & W FULLTIME	75,000	57,576	77,000	53,269	84,100	84,100	84,100
202-463-703.000	S & W SUPERVISOR	25,100	24,173	26,000	22,112	27,600	27,600	27,600
202-463-706.000	S & W PARTTIME	6,000	3,057	6,000	2,413	6,000	6,000	6,000
202-463-710.000	S&W OVERTIME	3,500	1,411	4,000	4,403	5,000	5,000	5,000
202-463-715.000	S & W SOCIAL SECURITY	7,658	6,272	8,200	5,982	8,500	8,500	8,500
202-463-716.000	HEALTH INSURANCE	15,500	11,568	12,000	10,629	12,500	12,500	12,500
202-463-716.001	HEALTH INSURANCE-RETIREEES	14,000	13,773	14,000	13,520	19,700	19,700	19,700
202-463-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	5,500	4,837	7,000	6,789	7,000	7,000	7,000
202-463-717.000	LIFE/LTD INSURANCE	1,800	1,228	1,600	1,140	1,600	1,600	1,600
202-463-718.000	PENSION	65,000	50,335	69,500	48,089	81,000	81,000	81,000
202-463-719.000	OTHER FRINGE	700	300	600	353	600	600	600
202-463-720.000	WORKER'S COMPENSATION	3,500	2,868	3,000	2,786	3,500	3,500	3,500
202-463-723.000	UNEMPLOYMENT	30	19	20	7	15	15	15
202-463-740.000	OPERATING SUPPLIES	500	246	1,000	725	1,000	1,000	1,000
202-463-751.000	UNIFORM CLEANING	1,000	1,071	1,000	583	1,000	1,000	1,000
202-463-775.000	M & R SUPPLIES	16,000	9,670	16,000	2,623	16,000	16,000	16,000
202-463-804.000	CONTRACTUAL SERVICE	55,000	56,364	60,000	38,194	60,000	60,000	60,000
202-463-947.000	VEHICLE RENTAL	78,540	78,540	78,540	40,462	88,540	88,540	88,540
202-463-960.000	EDUCATION & TRAINING	250	235	250		250	250	250
202-463-969.006	CONTRIBUTIONS TO SIDEWALKS	8,000	7,999	9,000	4,452	9,000	9,000	9,000
202-463-998.000	STORM -23			16,000	15,813			
NET OF REVENUES/APPROPRIATIONS - 463 - MAINTENANCE		(382,578)	(331,542)	(410,710)	(274,344)	(432,905)	(432,905)	(432,905)

GL NUMBER	DESCRIPTION	AMENDED BUDGET	2022-23 ACTIVITY	AMENDED BUDGET	2023-24 ACTIVITY	THRU 05/31/24	REQUESTED BUDGET	2024-25 BUDGET	RECOMMENDED BUDGET	2024-25 BUDGET	APPROVED BUDGET
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202-469-702.000	S & W FULLTIME	1,800	2,231	3,000	708	3,000	3,000	3,000	3,000	3,000	
202-469-710.000	S&W OVERTIME	200	151	500	50	250	500	500	500	500	
202-469-715.000	S & W SOCIAL SECURITY	150	167	250	50	250	250	250	250	250	
202-469-716.000	HEALTH INSURANCE	390	497	600	146	600	600	600	600	600	
202-469-717.000	LIFE/LTD INSURANCE	20	9	20	9	20	20	20	20	20	
202-469-718.000	PENSION	130	134	200	40	200	200	200	200	200	
202-469-775.000	M & R SUPPLIES	500	222	500	20	500	500	500	500	500	
202-469-947.000	VEHICLE RENTAL	900	889	1,000	119	1,000	1,000	1,000	1,000	1,000	
NET OF REVENUES/APPROPRIATIONS - 469 - DRAINS (4,090)											
Dept 473 - BRIDGE MAINTENANCE											
202-473-803.000	ENGINEERING SERVICE	5,000	3,600	1,300	1,150	4,000	4,000	4,000	4,000	4,000	
202-473-804.000	CONTRACTUAL SERVICE	9,500									
NET OF REVENUES/APPROPRIATIONS - 473 - BRIDGE MAINTENANCE (5,000)											
Dept 474 - TRAFFIC CONTROL											
202-474-702.000	S & W FULLTIME	500	496	500	2	500	500	500	500	500	
202-474-710.000	S&W OVERTIME	200	200	200		200	200	200	200	200	
202-474-715.000	S & W SOCIAL SECURITY	40	37	20	40	25	20	20	20	20	
202-474-716.000	HEALTH INSURANCE	40	27	40	1	25	25	25	25	25	
202-474-717.000	LIFE/LTD INSURANCE	15	8	15	1	15	15	15	15	15	
202-474-718.000	PENSION	100	88	150	2	150	150	150	150	150	
202-474-775.000	M & R SUPPLIES	2,200	2,167	2,000	1,272	2,000	2,000	2,000	2,000	2,000	
202-474-810.000	EQUIPMENT MAINTENANCE CONTRACT	1,000		1,000		1,000	1,000	1,000	1,000	1,000	
202-474-921.000	ELECTRICITY	1,800	1,379	1,800	1,243	1,800	1,800	1,800	1,800	1,800	
202-474-947.000	VEHICLE RENTAL	800	800	830		830	830	830	830	830	
NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC CONTROL (6,995)											
Dept 475 - TREE TRIMMING											
202-475-702.000	S & W FULLTIME	5,500	4,357	5,700	2,162	5,700	5,700	5,700	5,700	5,700	
202-475-706.000	S & W PARTTIME	617	600	375	700	700	700	700	700	700	
202-475-715.000	S & W SOCIAL SECURITY	400	358	450	185	600	600	600	600	600	
202-475-716.000	HEALTH INSURANCE	700	701	800	293	600	600	600	600	600	
202-475-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	100	60	200							
202-475-717.000	LIFE/LTD INSURANCE	50	33	50	48	50	50	50	50	50	
202-475-718.000	PENSION	900	652	1,000	178	1,000	1,000	1,000	1,000	1,000	
202-475-723.000	UNEMPLOYMENT	7	5	5	1	5	5	5	5	5	
202-475-947.000	VEHICLE RENTAL	3,000	3,000	3,100	2,315	3,500	3,500	3,500	3,500	3,500	
NET OF REVENUES/APPROPRIATIONS - 475 - TREE TRIMMING (10,657)											
Dept 476 - STUMP REMOVAL											
202-476-947.000	VEHICLE RENTAL	800		830							
NET OF REVENUES/APPROPRIATIONS - 476 - STUMP REMOVAL (800)											
Dept 476 - STUMP REMOVAL											
202-476-947.000	VEHICLE RENTAL	900		900							
NET OF REVENUES/APPROPRIATIONS - 476 - STUMP REMOVAL (900)											

202-476-947.000	VEHICLE RENTAL	800		830							
NET OF REVENUES/APPROPRIATIONS - 476 - STUMP REMOVAL (800)											
Dept 476 - STUMP REMOVAL											
202-476-947.000	VEHICLE RENTAL	900		900							
NET OF REVENUES/APPROPRIATIONS - 476 - STUMP REMOVAL (900)											

GL NUMBER	DESCRIPTION	2022-23 AMENDED BUDGET	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 05/31/24	2024-25 REQUESTED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 APPROVED BUDGET
Dept 478 - WINTER MAINTENANCE								
202-478-702.000	S & W FULLTIME	7,000	5,793	9,500	5,932	9,000	9,000	9,000
202-478-710.000	S& W OVERTIME	8,500	8,417	9,500	2,984	9,000	9,000	9,000
202-478-715.000	S & W SOCIAL SECURITY	1,100	1,024	1,000	643	1,500	1,500	1,500
202-478-716.000	HEALTH INSURANCE	1,800	1,775	1,700	1,189	1,900	1,900	1,900
202-478-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,800	1,398					
202-478-717.000	LIFE/LTD INSURANCE	300	246	300	138	300	300	300
202-478-718.000	PENSION	3,500	2,663	5,200	1,955	4,000	4,000	4,000
202-478-723.000	UNEMPLOYMENT	50	10	30	4	20	20	20
202-478-775.000	M & R SUPPLIES	34,000	16,422	34,000	26,183	34,000	34,000	34,000
202-478-947.000	VEHICLE RENTAL	22,000	22,000	23,780	10,431	25,000	25,000	25,000
NET OF REVENUES/APPROPRIATIONS - 478 - WINTER MAINTENANCE		(80,050)	(59,748)	(85,010)	(49,459)	(84,720)	(84,720)	(84,720)
ESTIMATED REVENUES - FUND 202		1,273,478	631,662	1,396,122	445,304	2,041,094	2,041,094	2,041,094
APPROPRIATIONS - FUND 202		1,394,080	618,234	1,584,204	480,388	2,188,814	2,188,814	2,188,814
NET OF REVENUES/APPROPRIATIONS - FUND 202		(120,602)	13,428	(188,082)	(35,084)	(147,720)	(147,720)	(147,720)
BEGINNING FUND BALANCE		416,840	416,840	430,268	430,268	395,184	395,184	395,184
ENDING FUND BALANCE		296,238	430,268	242,186	395,184	247,464	247,464	247,464

LOCAL STREET DEPARTMENT – 203

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

Revenue

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

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

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

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Fund 203 - LOCAL STREETS FUND								
Dept 000								
203-000-402.000	REAL PROPERTY TAXES	150,000	173,800	150,000	185,816	180,000	180,000	180,000
203-000-432.001	PILOT- WODA (OLD SCHOOL MANOR)		251		263			
203-000-445.000	PENALTY & INTEREST		26		1,632	1,600	1,600	1,600
203-000-542.000	M.E.T.R.O. MONIES		11,314			11,000	11,000	11,000
203-000-546.000	ACT 51 MONIES	147,339	147,086	150,497	115,089	156,713	156,713	156,713
203-000-573.000	LOCAL COMM. STABILIZATION SHARE APPROP				938			
203-000-665.000	INTEREST INCOME		601		663	600	600	600
203-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	900	2,422		5,141			
203-000-699.105	TRANSFER FROM INCOME TAX	10,000	7,369	176,000				
203-000-699.202	TRANSFER FROM MAJOR STREETS	50,000	50,000	50,000	50,000	50,000	50,000	50,000
NET OF REVENUES/APPROPRIATIONS - 000 -		358,239	392,869	526,497	359,542	399,913	399,913	399,913

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 201 - GENERAL ADMINISTRATION								
203-201-802.000	AUDIT SERVICE	1,700	1,700	2,500	2,500	2,700	2,700	2,700
203-201-804.000	CONTRACTUAL SERVICE	400	241	400	371	400	400	400
203-201-944.000	ADMINISTRATIVE SERVICES	7,038	7,038	5,002	4,585	5,002	5,002	5,002
NET OF REVENUES/APPROPRIATIONS - 201 - GENERAL ADMINISTRATION		(9,138)	(8,979)	(7,902)	(7,456)	(8,102)	(8,102)	(8,102)
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				
203-452-804.027	GRAPE ST - MILL & FILL			6,000				
203-452-804.028	BRISTIE ST - MILL & FILL			45,000				
203-452-974.006	SIDEWALK IMPROVEMENTS	8,000	7,369					
NET OF REVENUES/APPROPRIATIONS - 452 - CONSTRUCTION		(121,000)	(109,664)	(176,000)				
Dept 463 - MAINTENANCE								
203-463-702.000	S & W FULLTIME	71,000	57,030	73,000	54,496	73,000	73,000	73,000
203-463-703.000	S & W SUPERVISOR	25,100	24,173	25,800	22,112	27,600	27,600	27,600
203-463-706.000	S & W PARTTIME	5,500	5,222	6,100	2,483	7,000	7,000	7,000
203-463-710.000	S&W OVERTIME	3,000	465	2,500	1,624	2,700	2,700	2,700
203-463-715.000	S & W SOCIAL SECURITY	8,000	6,347	8,200	5,894	9,200	9,200	9,200
203-463-716.000	HEALTH INSURANCE	14,000	11,882	12,500	11,032	14,000	14,000	14,000
203-463-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	2,800	2,211	4,100	4,086	4,100	4,100	4,100
203-463-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,000		1,500				
203-463-717.000	LIFE/LTD INSURANCE	1,500	1,148	1,300	1,032	1,300	1,300	1,300
203-463-718.000	PENSION	74,000	78,439	74,600	75,514	90,000	90,000	90,000
203-463-719.000	OTHER FRINGE	600	300	400	353	400	400	400
203-463-720.000	WORKER'S COMPENSATION	3,400	2,868	3,000	2,786	3,000	3,000	3,000
203-463-723.000	UNEMPLOYMENT	50	19	50	7	50	50	50
203-463-740.000	OPERATING SUPPLIES	500	210	1,000	318	1,000	1,000	1,000
203-463-751.000	UNIFORM CLEANING	1,000	1,421	1,000	791	1,000	1,000	1,000
203-463-775.000	M & R SUPPLIES	8,500	5,284	9,000	1,883	9,000	9,000	9,000
203-463-804.000	CONTRACTUAL SERVICE	10,000	8,175	15,000	7,075	15,000	15,000	15,000
203-463-947.000	VEHICLE RENTAL	52,360	52,360	54,000	31,485	60,000	60,000	60,000
203-463-960.000	EDUCATION & TRAINING	250	235	250		250	250	250
203-463-969.006	CONTRIBUTIONS TO SIDEWALKS	8,000	8,102	9,000	5,416	9,000	9,000	9,000
203-463-998.000	STORM -23			31,000	30,081			
NET OF REVENUES/APPROPRIATIONS - 463 - MAINTENANCE		(290,560)	(265,891)	(333,300)	(258,468)	(327,600)	(327,600)	(327,600)
Dept 468 - DUST CONTROL								
203-468-775.000	M & R SUPPLIES	500		500		500	500	500
NET OF REVENUES/APPROPRIATIONS - 468 - DUST CONTROL		(500)		(500)		(500)	(500)	(500)

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 469 - DRAINS								
203-469-702.000	S & W FULLTIME	1,800	1,313	1,900	316	1,900	1,900	1,900
203-469-715.000	S & W SOCIAL SECURITY	200	93	150	22	150	150	150
203-469-716.000	HEALTH INSURANCE	375	287	400	81	400	400	400
203-469-717.000	LIFE/LTD INSURANCE	50	1	10	8	15	15	15
203-469-718.000	PENSION	300	39	100	17	100	100	100
203-469-775.000	M & R SUPPLIES	500	117	500	20	500	500	500
203-469-947.000	VEHICLE RENTAL	800	375	800	85	800	800	800
NET OF REVENUES/APPROPRIATIONS - 469 - DRAINS		(4,025)	(2,225)	(3,860)	(549)	(3,865)	(3,865)	(3,865)
Dept 474 - TRAFFIC CONTROL								
203-474-702.000	S & W FULLTIME	300	82	200		200	200	200
203-474-715.000	S & W SOCIAL SECURITY	10	6			10	10	10
203-474-716.000	HEALTH INSURANCE	40						
203-474-717.000	LIFE/LTD INSURANCE	10						
203-474-718.000	PENSION	50						
203-474-775.000	M & R SUPPLIES	1,500	1,230	1,500	777	1,500	1,500	1,500
203-474-947.000	VEHICLE RENTAL	800	800	850		850	850	850
NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC CONTROL		(2,710)	(2,118)	(2,550)	(777)	(2,560)	(2,560)	(2,560)
Dept 475 - TREE TRIMMING								
203-475-702.000	S & W FULLTIME	6,000	3,448	6,000	2,305	6,000	6,000	6,000
203-475-706.000	S & W PARTTIME	250	230	300	103	300	300	300
203-475-715.000	S & W SOCIAL SECURITY	350	265	300	171	100	100	100
203-475-716.000	HEALTH INSURANCE	800	462	600	376	500	500	500
203-475-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	500	292			500	500	500
203-475-717.000	LIFE/LTD INSURANCE	150	69	100	14	100	100	100
203-475-718.000	PENSION	1,100	771	1,200	174	1,200	1,200	1,200
203-475-723.000	UNEMPLOYMENT	5	4	5	1	5	5	5
203-475-947.000	VEHICLE RENTAL	6,100	6,100	6,300	1,037	8,300	8,300	8,300
NET OF REVENUES/APPROPRIATIONS - 475 - TREE TRIMMING		(15,255)	(11,641)	(14,805)	(4,181)	(17,005)	(17,005)	(17,005)
Dept 478 - WINTER MAINTENANCE								
203-478-702.000	S & W FULLTIME	6,500	3,641	6,500	3,157	6,500	6,500	6,500
203-478-706.000	S & W PARTTIME	250	70	100	144	250	250	250
203-478-710.000	S&W OVERTIME	7,500	4,518	7,500	2,008	7,500	7,500	7,500
203-478-715.000	S & W SOCIAL SECURITY	1,000	592	1,000	380	1,000	1,000	1,000
203-478-716.000	HEALTH INSURANCE	2,000	1,041	1,500	788	1,500	1,500	1,500
203-478-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,400	1,026			1,500	1,500	1,500
203-478-717.000	LIFE/LTD INSURANCE	180	149	200	73	200	200	200
203-478-718.000	PENSION	2,500	1,445	2,700	917	3,000	3,000	3,000
203-478-723.000	UNEMPLOYMENT	20	6	20	3	15	15	15
203-478-775.000	M & R SUPPLIES	19,000	10,692	19,000	13,271	19,000	19,000	19,000
203-478-947.000	VEHICLE RENTAL	15,000	15,000	18,000	4,998	20,586	20,586	20,586
NET OF REVENUES/APPROPRIATIONS - 478 - WINTER MAINTENANCE		(55,350)	(38,180)	(56,520)	(25,739)	(61,051)	(61,051)	(61,051)

RECREATION DEPARTMENT – 208

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's Parks and Recreation interests and needs as well as planning, promoting, organizing, and administering a comprehensive parks and recreation program. The Director is also responsible for creating and updating the Parks and Recreation five-year master plan. This plan is required to be on file with the Department of Natural Resources to qualify for most DNR Grants. The Director is responsible for writing the DNR grants and acquiring other grant funds for the department.

The recreation budget does not operate out of the general fund, but functions as a special revenue fund. The operating revenue comes from program participation fees, and contributions from the City's general fund, Danby Township, and Portland Township. Any funds that remain 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 year-round Recreation programs. The Director of Parks, Recreation & Cemetery position administers and supervises the Recreation Department as indicated in our organization chart. The Department is responsible for planning, promoting, organizing, and administering a comprehensive recreation program for the City of Portland. The Recreation Department is also responsible for evaluating the community's interest and needs and establish program goals to accomplish these objectives. The Director also serves as the liaison between the City Administration and the Parks and Recreation Board.

GL NUMBER	DESCRIPTION	2022-23 AMENDED BUDGET	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 05/31/24	2024-25 REQUESTED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 APPROVED BUDGET
Fund 208 - RECREATION FUND								
Dept 000								
208-000-587.000	GRANTS-PORTLAND TWP	8,000	8,000	9,500	8,000	16,500	16,500	16,500
208-000-588.000	GRANTS-DANBY TOWNSHIP	4,000		6,500		15,500	15,500	15,500
208-000-607.000	ADULT SOFTBALL FEES	14,000	14,775	11,000	15,285	14,500	14,500	14,500
208-000-608.000	YOUTH TENNIS	7,000	7,410	6,000	3,230	8,000	8,000	8,000
208-000-612.000	ADULT BASKETBALL FEES	12,500	12,620	13,000	15,550	15,000	15,000	15,000
208-000-613.000	ADULT VOLLEYBALL FEES	2,500	40	1,500				
208-000-615.000	YOUTH HOCKEY FEES		188	200				
208-000-616.000	YOUTH BASKETBALL FEES	7,000	7,497	7,500	10,210	10,000	10,000	10,000
208-000-617.000	YOUTH SOCCER FEES	4,500	4,535	5,000	5,380	5,000	5,000	5,000
208-000-618.000	YOUTH SOFTBALL FEES	2,300	2,392	2,400	2,710	2,400	2,400	2,400
208-000-618.001	TBALL/COACH PITCH	6,500	6,644	6,000	7,170	6,000	6,000	6,000
208-000-620.000	YOUTH FLAG FOOTBALL FEES	5,000	6,013	4,500	4,960	6,000	6,000	6,000
208-000-625.000	YOUTH INSTRUCTIONAL	2,000	2,451	3,000	810	3,000	3,000	3,000
208-000-631.005	SPECIAL EVENTS	5,500	5,661	6,000	8,363	10,000	10,000	10,000
208-000-665.000	INTEREST INCOME		217		124			
208-000-667.000	RENTAL INCOME				(250)			
208-000-676.001	DONATIONS-OTHER				1,503			
208-000-678.005	REIMBURSEMENTS-INSURANCE AND WC		6		5			
208-000-678.006	REIMBURSEMENTS-MISCELLANEOUS				10			
208-000-699.101	CONTRIBUTION FROM GENERAL FUND			32,000	32,000	30,000	30,000	30,000
NET OF REVENUES/APPROPRIATIONS - 000 -		80,800	78,449	114,100	115,060	141,900	141,900	141,900

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 751 - PARKS								
208-751-702.000	S & W FULLTIME	25,609	16,379	35,120	29,901	38,500	38,500	38,500
208-751-703.000	S & W SUPERVISOR	9,950	9,845	10,150	8,810	10,500	10,500	10,500
208-751-706.000	S & W PARTTIME	5,285	5,285					
208-751-715.000	S & W SOCIAL SECURITY	3,124	2,314	3,200	2,819	3,895	3,895	3,895
208-751-716.000	HEALTH INSURANCE	2,000	2,139	3,000	2,778	2,500	2,500	2,500
208-751-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,600	1,213	1,500	1,479	1,500	1,500	1,500
208-751-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)			300	240	600	600	600
208-751-717.000	LIFE/LTD INSURANCE	500	447	750	715	500	500	500
208-751-718.000	PENSION	8,050	8,571	8,200	9,733	12,500	12,500	12,500
208-751-719.000	OTHER FRINGE	200	150	300	300	300	300	300
208-751-720.000	WORKER'S COMPENSATION	900	746	800	665	700	700	700
208-751-723.000	UNEMPLOYMENT	50	30	40	5	40	40	40
208-751-727.000	OFFICE SUPPLIES	500	313	300	291	300	300	300
208-751-730.000	POSTAGE	450	500	450	500	450	450	450
208-751-740.000	OPERATING SUPPLIES	11,700	10,162	10,000	9,691	10,000	10,000	10,000
208-751-802.000	AUDIT SERVICE	200						
208-751-804.000	CONTRACTUAL SERVICE	4,500	4,846	4,800	3,879	6,000	6,000	6,000
208-751-806.000	DATA PROCESSING	600						
208-751-808.000	OFFICIAL SERVICE	13,000	12,556	16,500	17,395	19,000	19,000	19,000
208-751-809.000	INSTRUCTOR SERVICE	6,000	2,889	5,900	5,837	6,000	6,000	6,000
208-751-810.000	EQUIPMENT MAINTENANCE CONTRACT	450	1,404	500	419	500	500	500
208-751-851.000	TELEPHONE SERVICE	550	521					
208-751-864.000	CONFERENCE & WORKSHOP	900	817	850	847	1,000	1,000	1,000
208-751-912.000	PROPERTY INSURANCE	60	58	75	64	75	75	75
208-751-944.000	ADMINISTRATIVE SERVICES	13,023	13,023	25,490	23,366	25,490	25,490	25,490
208-751-947.000	VEHICLE RENTAL	850	850	950	627	950	950	950
208-751-956.000	MISCELLANEOUS EXPENSES	900	882	150	42	150	150	150
208-751-958.000	DUES & SUBSCRIPTIONS					450	450	450
NET OF REVENUES/APPROPRIATIONS - 751 - PARKS		(110,951)	(95,940)	(129,325)	(120,403)	(141,900)	(141,900)	(141,900)
ESTIMATED REVENUES - FUND 208		80,800	78,449	114,100	115,060	141,900	141,900	141,900
APPROPRIATIONS - FUND 208		110,951	95,940	129,325	120,403	141,900	141,900	141,900
NET OF REVENUES/APPROPRIATIONS - FUND 208		(30,151)	(17,491)	(15,225)	(5,343)			
BEGINNING FUND BALANCE		59,653	59,653	42,162	42,162	36,819	36,819	36,819
ENDING FUND BALANCE		29,502	42,162	26,937	36,819	36,819	36,819	36,819

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 the moment's 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.
- Part Time– are used to supplement the full-time staff.

GL NUMBER	DESCRIPTION	2022-23 AMENDED BUDGET	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 05/31/24	2024-25 REQUESTED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 APPROVED BUDGET
Fund 210 - AMBULANCE FUND								
Dept 000								
210-000-631.005	SPECIAL EVENTS	4,300	4,360	4,000	6,400	4,000	4,000	4,000
210-000-632.000	CITY-GENERAL FUND	75,920	75,920	75,920	75,920	113,880	113,880	113,880
210-000-635.001	MEMBERSHIP DISCOUNT PLAN	7,400	7,045	6,800	4,190	7,000	7,000	7,000
210-000-636.000	DANBY TOWNSHIP	59,060	59,060	59,060	59,060	88,590	88,590	88,590
210-000-637.000	LYONS TOWNSHIP	34,080	34,080	34,080	34,080	51,120	51,120	51,120
210-000-638.000	ORANGE TOWNSHIP	8,500	8,500	8,500	8,500	12,750	12,750	12,750
210-000-639.000	PEWAMO VILLAGE	10,060	10,060	10,060	10,060	15,090	15,090	15,090
210-000-640.000	PORTLAND TOWNSHIP	77,620	77,620	77,620	77,620	116,430	116,430	116,430
210-000-641.000	WESTPHALIA TOWNSHIP	30,420	30,420	30,420	30,420	45,630	45,630	45,630
210-000-642.000	WESTPHALIA VILLAGE	18,480	18,480	18,480	18,480	27,720	27,720	27,720
210-000-643.000	SUNFIELD TWP AND VILLAGE				12,840	77,040	77,040	77,040
210-000-647.000	SEBEWA TOWNSHIP	22,480	22,480	22,480	22,480	33,720	33,720	33,720
210-000-649.000	INSURANCE RECEIPTS	450,000	509,798	518,000	480,357	555,000	555,000	555,000
210-000-665.000	INTEREST INCOME		767	530	653			
210-000-676.001	DONATIONS-OTHERS	500			200			
210-000-678.005	REIMBURSEMENTS-INSURANCE AND WC	210	384		337			
210-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	2,000	2,369		88			
NET OF REVENUES/APPROPRIATIONS - 000 -		801,030	861,343	865,950	841,685	1,147,970	1,147,970	1,147,970

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 201 - GENERAL ADMINISTRATION								
210-201-804.000	CONTRACTUAL SERVICE	400	326	320	318	320	320	320
NET OF REVENUES/APPROPRIATIONS - 201 - GENERAL ADMINISTRATION		(400)	(326)	(320)	(318)	(320)	(320)	(320)
Dept 302 - ADMINISTRATION								
210-302-702.000	S & W FULLTIME	235,000	228,727	260,000	220,013	270,000	270,000	270,000
210-302-703.000	S & W SUPERVISOR	42,000	47,519	94,995	81,442	102,500	102,500	102,500
210-302-706.000	S & W PARTTIME	47,000	44,903	80,200	68,113	85,000	85,000	85,000
210-302-710.000	S& W OVERTIME	140,000	134,577	160,000	139,875	168,000	168,000	168,000
210-302-715.000	S & W SOCIAL SECURITY	40,000	33,902	42,334	37,459	47,855	47,855	47,855
210-302-716.000	HEALTH INSURANCE	26,000	21,020	32,000	26,179	42,000	42,000	42,000
210-302-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	8,000	6,920	11,500	11,500	11,500	11,500	11,500
210-302-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	3,000		3,000				
210-302-717.000	LIFE/LTD INSURANCE	5,000	4,937	7,800	5,966	7,800	7,800	7,800
210-302-718.000	PENSION	78,000	78,629	92,000	83,299	108,000	108,000	108,000
210-302-719.000	OTHER FRINGE	3,900	3,400	2,600	2,550	2,600	2,600	2,600
210-302-720.000	WORKER'S COMPENSATION	5,600	5,402	6,200	5,152	6,400	6,400	6,400
210-302-723.000	UNEMPLOYMENT	300	290	215	119	300	300	300
210-302-727.000	OFFICE SUPPLIES	400	209	400	25	500	500	500
210-302-730.000	POSTAGE	350	323	400	320	350	350	350
210-302-734.000	SAFETY SUPPLIES	200	64	950	875	950	950	950
210-302-740.000	OPERATING SUPPLIES	17,500	19,091	20,000	19,977	17,000	17,000	17,000
210-302-745.000	MOTOR FUEL & OIL	20,000	19,178	18,800	16,171	21,500	21,500	21,500
210-302-751.000	UNIFORM CLEANING	2,500	1,343	2,800	2,591	2,800	2,800	2,800
210-302-801.000	LEGAL SERVICE	1,200	1,107	600	489			
210-302-802.000	AUDIT SERVICE	200						
210-302-804.000	CONTRACT SERVICE-TRAINING PROGRAM	800		21,300	21,280			
210-302-806.000	DATA PROCESSING	26,000	28,073	32,000	26,534	33,000	33,000	33,000
210-302-810.000	EQUIPMENT MAINTENANCE CONTRACT	100	35	100	33	51	51	51
210-302-851.000	TELEPHONE SERVICE	2,700	2,340	2,700	2,276	2,800	2,800	2,800
210-302-852.000	RADIO MAINTENANCE	800	660	4,000	3,889	8,500	8,500	8,500
210-302-912.000	PROPERTY INSURANCE	4,000	3,982	4,530	4,527	4,800	4,800	4,800
210-302-930.000	M & R BUILDING	1,100	1,148	500	491	1,000	1,000	1,000
210-302-931.000	M & R EQUIPMENT	2,000	326	5,300	2,199	7,000	7,000	7,000
210-302-932.000	M & R GROUNDS	250				250	250	250
210-302-933.000	M & R VEHICLES	6,500	7,029	29,500	29,138	22,000	22,000	22,000
210-302-934.000	M & R OFFICE EQUIPMENT	600	223	200	102	600	600	600
210-302-944.000	ADMINISTRATIVE SERVICES	27,920	27,920	55,840	51,187	80,000	80,000	80,000
210-302-947.000	VEHICLE RENTAL	100	100					
210-302-956.000	MISCELLANEOUS EXPENSES	6,500	6,701	3,500	2,868	3,500	3,500	3,500
210-302-958.000	DUES & SUBSCRIPTIONS	3,000	3,309	2,500	2,480	2,500	2,500	2,500
210-302-960.000	EDUCATION & TRAINING	3,700	3,613	1,500	1,450	3,500	3,500	3,500
210-302-977.000	CAPITAL OUTLAY-EQUIPMENT	24,500	24,259			10,000	10,000	10,000
210-302-977.012	CAPITAL OUTLAY - AMBULANCE					48,000	48,000	48,000
210-302-983.000	OFFICE EQUIPMENT LEASE	19,894	19,894	19,984	19,894	45,094	45,094	45,094
210-302-995.661	TRANSFER TO MOTOR POOL	26,552	26,552	26,552	26,552			



**CAPITAL PROJECT
FUNDS**

CAPTITAL IMPROVEMENT BOND

CAPITAL IMPROVEMENT BOND FUND - 406

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

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

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



**ENTERPRISE
FUNDS**

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 \$14.31/month, a small cart at \$13.24/month, or a bag tag service where residents can purchase tags to place on their rubbish bags at a cost of \$4.20 each. In 2017, the City implemented curbside recycling and eliminated the recycling center at Morse Dr.

GL NUMBER	DESCRIPTION	2022-23 AMENDED BUDGET	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 05/31/24	2024-25 REQUESTED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 APPROVED BUDGET
Fund 520 - REFUSE SERVICE FUND								
Dept 000								
520-000-635.000	REFUSE COLLECTION FEES	450	291	500	108	200	200	200
520-000-648.000	UTILITY SALES	161,800	164,927	197,000	162,820	207,000	207,000	207,000
520-000-648.001	PENALTIES	1,100	1,113	1,100	1,250	1,200	1,200	1,200
520-000-665.000	INTEREST INCOME		71		74			
NET OF REVENUES/APPROPRIATIONS - 000 -		163,350	166,402	198,600	164,252	208,400	208,400	208,400
Dept 528 - ADMINISTRATION								
520-528-802.000	AUDIT SERVICE	50						
520-528-804.000	CONTRACTUAL SERVICE-REFUSE COLLE	161,800	165,949	197,000	161,293	207,000	207,000	207,000
NET OF REVENUES/APPROPRIATIONS - 528 - ADMINISTRATION		(161,850)	(165,949)	(197,000)	(161,293)	(207,000)	(207,000)	(207,000)
ESTIMATED REVENUES - FUND 520		163,350	166,402	198,600	164,252	208,400	208,400	208,400
APPROPRIATIONS - FUND 520		161,850	165,949	197,000	161,293	207,000	207,000	207,000
NET OF REVENUES/APPROPRIATIONS - FUND 520		1,500	453	1,600	2,959	1,400	1,400	1,400
BEGINNING FUND BALANCE		21,367	21,367	21,821	21,821	24,780	24,780	24,780
ENDING FUND BALANCE		22,867	21,820	23,421	24,780	26,180	26,180	26,180

ELECTRIC DEPARTMENT – 582



Electric Department – 582

Vision:

Powering a **VIBRANT PORTLAND** for another 100 years

Mission:

To provide safe, reliable, and affordable power to the City of Portland and Portland Township with exceptional service and respect for our neighbors, while being good stewards of the financial and natural resources of our community.

History:

The City of Portland - Board of Light and Power (BLP) was established in 1896 to provide electricity to the Village of Portland. The operation has grown to include a 400 KW Municipal Dam, a 4 MW diesel and natural gas generating station, substations, a predominantly underground distribution system, trucks, and some small construction equipment to serve the power needs of our community. Additionally, the BLP installs, operates, and maintains streetlights throughout the community. The streetlights in Portland serve security, traffic safety and decorative purposes. The BLP purchases power and invests in energy generation projects cooperatively via the Michigan Public Power Agency. The BLP advocates on behalf of public power interests and public power communities via the Michigan Municipal Electric Association and the American Public Power Association.



GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Fund 582 - ELECTRIC FUND								
Dept 000								
582-000-626.000	GENERAL SERVICES	2,000	2,220	1,400	1,710	1,400	1,400	1,400
582-000-648.000	UTILITY SALES	4,900,000	5,187,615	5,300,000	4,089,061	5,460,000	5,460,000	5,460,000
582-000-648.001	PENALTIES	25,000	24,429	26,000	21,765	26,800	26,800	26,800
582-000-648.003	ENERGY OPTIMIZATION REVENUE	62,000	60,936	62,000	55,181	63,860	63,860	63,860
582-000-653.000	JOINT USE OF POLES -AMERITECH	1,525	1,525		1,525	1,525	1,525	1,525
582-000-665.000	INTEREST INCOME	10,000	17,890	9,000	26,131	10,000	10,000	10,000
582-000-667.001	RENTAL INCOME-CONDUIT			30,000	3,240	8,000	8,000	8,000
582-000-678.005	REIMBURSEMENTS-INSURANCE AND WC	2,000	1,795	1,500	1,533	1,500	1,500	1,500
582-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	1,000	654	2,000	22,212	2,000	2,000	2,000
582-000-693.002	SALE OF MATERIALS	2,000	1,924					
582-000-697.000	PREMIUM ON BOND				202,371			
NET OF REVENUES/APPROPRIATIONS - 000 -		5,005,525	5,298,988	5,431,900	4,424,729	5,575,085	5,575,085	5,575,085

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 201 - GENERAL ADMINISTRATION								
582-201-705.000	S & W BILLING & METER READING	98,250	63,238	86,502	57,636	80,582	80,582	80,582
582-201-712.000	S & W ELECTED OFFICIALS	900	900	900	450	900	900	900
582-201-715.000	S & W SOCIAL SECURITY	5,700	4,605	6,700	4,171	6,165	6,165	6,165
582-201-716.000	HEALTH INSURANCE	12,600	10,100	9,500	9,402	14,500	14,500	14,500
582-201-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	3,120	1,440	2,300	2,272	2,000	2,000	2,000
582-201-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,200	1,364	1,200	1,131	1,800	1,800	1,800
582-201-717.000	LIFE/LTD INSURANCE	1,200	865	1,200	788	1,200	1,200	1,200
582-201-718.000	PENSION	128,000	237,721	200,000	122,896	151,202	151,202	151,202
582-201-719.000	OTHER FRINGE	520		300				
582-201-723.000	UNEMPLOYMENT	50	20	50	6	5	5	5
582-201-727.000	OFFICE SUPPLIES	1,500	1,030	1,000	644	1,000	1,000	1,000
582-201-730.000	POSTAGE	4,200	3,871	4,200	3,909	4,200	4,200	4,200
582-201-740.000	OPERATING SUPPLIES	2,000	891	200	121	200	200	200
582-201-801.000	LEGAL SERVICE	2,000		8,000	2,388	7,500	7,500	7,500
582-201-802.000	AUDIT SERVICE	4,400	3,300	5,000	3,000	5,000	5,000	5,000
582-201-803.000	ENGINEERING SERVICE	5,000	2,700	2,500	2,025	2,500	2,500	2,500
582-201-804.000	CONTRACTUAL SERVICE	5,000	6,433	6,000	5,697	5,000	5,000	5,000
582-201-806.000	DATA PROCESSING	3,700	1,584	9,500	7,918	7,500	7,500	7,500
582-201-810.000	EQUIPMENT MAINTENANCE CONTRACT	200	316	500	334	500	500	500
582-201-851.000	TELEPHONE SERVICE	8,000	8,619	8,200	4,844	6,500	6,500	6,500
582-201-864.000	CONFERENCE & WORKSHOP	3,500	2,586	3,500	2,440	3,500	3,500	3,500
582-201-901.000	LEGAL NOTICES	800	734	100		100	100	100
582-201-902.000	ADVERTISING	1,600		1,600		1,000	1,000	1,000
582-201-912.000	PROPERTY INSURANCE	13,750	13,717	15,400	15,399	16,000	16,000	16,000
582-201-914.000	VEHICLE INSURANCE	5,000	4,916	6,000	5,176	9,200	9,200	9,200
582-201-923.000	WATER	1,115	1,168	1,200	1,062	1,200	1,200	1,200
582-201-924.000	SEWER	2,000	2,156	2,600	2,333	2,650	2,650	2,650
582-201-927.000	MISS DIG	700	555	700	597	700	700	700
582-201-931.000	M & R EQUIPMENT	1,000		1,000		1,000	1,000	1,000
582-201-934.000	M & R OFFICE EQUIPMENT			900	891			
582-201-944.000	ADMINISTRATIVE SERVICES	74,358	74,358	178,609	163,725	178,609	178,609	178,609
582-201-947.000	VEHICLE RENTAL	12,100	5,567	12,100	5,325	2,500	2,500	2,500
582-201-956.000	MISCELLANEOUS EXPENSES	4,000		4,000	932	4,000	4,000	4,000
582-201-958.000	DUES & SUBSCRIPTIONS	50,000	39,249	52,000	51,604	53,000	53,000	53,000
582-201-992.000	PRINCIPAL PAYMENT					165,225	165,225	165,225
582-201-993.000	INTEREST PAYMENT	22,325	21,855	20,445	20,445	230,645	230,645	230,645
582-201-995.101	TRANSFER TO GENERAL FUND	178,000	178,000	109,391	109,391	133,391	133,391	133,391
NET OF REVENUES/APPROPRIATIONS - 201 - GENERAL ADMINISTRATION		(657,788)	(693,858)	(763,297)	(608,952)	(1,100,974)	(1,100,974)	(1,100,974)

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 539 - DISTRIBUTION								
582-539-702.000	S & W FULLTIME	380,500	363,739	397,000	291,060	483,000	483,000	483,000
582-539-703.000	S & W SUPERVISOR	111,200	103,358	120,840	99,661	130,400	130,400	130,400
582-539-706.000	S & W PARTTIME	15,000	80	5,000	62	15,000	15,000	15,000
582-539-707.000	S& W STANDBY PAY	16,000	13,712	15,000	11,476	25,000	25,000	25,000
582-539-710.000	S& W OVERTIME	55,000	42,614	58,000	50,136	65,000	65,000	65,000
582-539-711.000	S & W HEALTH PREMIUMS	1,200	1,205	2,000	1,851	1,200	1,200	1,200
582-539-715.000	S & W SOCIAL SECURITY	44,270	38,422	45,700	33,643	54,000	54,000	54,000
582-539-716.000	HEALTH INSURANCE	57,000	49,803	54,000	36,041	64,000	64,000	64,000
582-539-716.001	HEALTH INSURANCE-RETIREES	22,000	21,326	22,000	20,687	26,000	26,000	26,000
582-539-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	15,000	12,000	14,500	14,400	17,600	17,600	17,600
582-539-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	5,000	4,190	5,500	3,296	6,600	6,600	6,600
582-539-716.005	OPEB RETIREE ADJUSTMENT		25,248	186,000				
582-539-717.000	LIFE/LTD INSURANCE	6,200	6,010	6,800	5,043	7,200	7,200	7,200
582-539-718.000	PENSION	106,000	101,348	384,000	154,357	83,000	83,000	83,000
582-539-719.000	OTHER FRINGE	2,500	1,650	2,000	1,950	2,000	2,000	2,000
582-539-720.000	WORKER'S COMPENSATION	5,200	3,827	5,000	4,114	5,500	5,500	5,500
582-539-723.000	UNEMPLOYMENT	160	71	125	29	100	100	100
582-539-734.000	SAFETY SUPPLIES	35,000	35,019	30,000	30,017	25,000	25,000	25,000
582-539-740.000	OPERATING SUPPLIES	2,000	1,884	2,500	2,164	2,500	2,500	2,500
582-539-745.000	MOTOR FUEL & OIL	8,200	8,227	7,500	5,488	7,500	7,500	7,500
582-539-745.001	FUEL-DIESEL GENERATION	14,100	13,985	10,000	9,123	11,000	11,000	11,000
582-539-751.000	UNIFORM CLEANING	7,500	7,024	7,500	5,881	7,500	7,500	7,500
582-539-766.000	TOOLS	3,315	2,466	2,000	1,816	2,500	2,500	2,500
582-539-775.000	M & R SUPPLIES	52,900	(52,146)	33,400	26,174	35,000	35,000	35,000
582-539-803.000	ENGINEERING SERVICE	71,000	100,844	53,000	51,999	45,000	45,000	45,000
582-539-803.001	ENG SERVICE-POWER RATE STUDY	1,000		32,000		9,500	9,500	9,500
582-539-803.002	ENG SERVICE-FERC LICENSE	40,000	30,624	20,000	15,078	40,000	40,000	40,000
582-539-803.019	ENG SERVICE - BROADBAND	45,000	39,454	19,000				
582-539-803.026	ENG SERVICES- SUBSTATION	138,050						
582-539-804.000	CONTRACTUAL SERVICE	2,800	2,843	1,000	2,031	5,000	5,000	5,000
582-539-818.000	PCB REMOVAL	2,500		2,500		2,500	2,500	2,500
582-539-852.000	RADIO MAINTENANCE	500						
582-539-921.000	ELECTRICITY	3,245	3,014	3,000	1,266	3,000	3,000	3,000
582-539-922.000	GAS	22,500	24,008	14,000	13,764	14,000	14,000	14,000
582-539-925.000	PURCHASED POWER-MPPA ESP	2,900,000	2,813,747	2,900,000	2,135,107	2,611,212	2,611,212	2,611,212
582-539-926.005	ENERGY OPTIMIZATION PROGRAM COSTS	62,000	9,745	62,000	6,959	62,000	62,000	62,000
582-539-930.000	M & R BUILDING	43,750	34,791	50,000	27,268	40,000	40,000	40,000
582-539-931.000	M & R EQUIPMENT	226,000	183,930	166,200	108,132	65,000	65,000	65,000

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
582-539-931.001	M & R TREE TRIMMING EQUIPMENT					2,500	2,500	2,500
582-539-932.000	M & R GROUNDS	13,450	8,232	15,000	6,668	20,000	20,000	20,000
582-539-932.001	M&R GROUNDS-AST CLEANUP	10,000	3,154	5,000		1,000	1,000	1,000
582-539-933.000	M & R VEHICLES	11,000	11,666	6,300	6,246	65,000	65,000	65,000
582-539-935.000	M & R METERS	18,000	5,994	5,000	4,525	5,000	5,000	5,000
582-539-937.000	M & R HYDRO	84,000	49,015	40,000	35,068	70,000	70,000	70,000
582-539-938.000	M & R STREET LIGHTS	56,300	40,359	25,000	15,311	20,000	20,000	20,000
582-539-939.000	M & R LINES	43,300	33,164	113,800	98,010	65,000	65,000	65,000
582-539-947.000	VEHICLE RENTAL		76	1,100	656	1,100	1,100	1,100
582-539-956.000	MISCELLANEOUS EXPENSES	2,760	2,434	2,500	899	5,000	5,000	5,000
582-539-960.000	EDUCATION & TRAINING	3,600	3,895	20,000	20,490	27,500	27,500	27,500
582-539-967.000	TREE MANAGEMENT	14,700		25,000	20,365	20,000	20,000	20,000
582-539-968.000	DEPRECIATION EXPENSE	440,000	406,953	450,000		450,000	450,000	450,000
582-539-975.000	CAPITAL OUTLAY BUILDING	10,000						
582-539-977.000	CAPITAL OUTLAY-EQUIPMENT	13,300	13,250	46,500	39,822	55,000	55,000	55,000
582-539-985.001	JOINT PROJECTS	140,000						
582-539-985.005	KENT STREET			12,500	5,358	133,282	133,282	133,282
582-539-985.011	FIBER OPTIC PROJECT			15,000	9,857			
582-539-985.015	AMI PROJECT	5,000	3,424					
582-539-998.000	STORM -23			1,200	1,200			
NET OF REVENUES/APPROPRIATIONS - 539 - DISTRIBUTION		(5,389,000)	(4,629,678)	(5,522,965)	(3,434,548)	(4,914,194)	(4,914,194)	(4,914,194)
Dept 906 - BOND RESERVE								
582-906-996.000	BOND ISSUANCE COSTS			133,980	133,978			
NET OF REVENUES/APPROPRIATIONS - 906 - BOND RESERVE				(133,980)	(133,978)			
ESTIMATED REVENUES - FUND 582		5,005,525	5,298,988	5,431,900	4,424,729	5,575,085	5,575,085	5,575,085
APPROPRIATIONS - FUND 582		6,046,788	5,323,536	6,420,242	4,177,478	6,015,168	6,015,168	6,015,168
NET OF REVENUES/APPROPRIATIONS - FUND 582		(1,041,263)	(24,548)	(988,342)	247,251	(440,083)	(440,083)	(440,083)
BEGINNING FUND BALANCE		8,234,003	8,234,003	8,209,455	8,209,455	8,456,706	8,456,706	8,456,706
ENDING FUND BALANCE		7,192,740	8,209,455	7,221,113	8,456,706	8,016,623	8,016,623	8,016,623

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.

Collection System:

Sewer mains collect wastewater from homes, businesses and industries. The City of Portland has 22 miles of mains located underground and with the help of 3 lift stations the wastewater is transported to the WWTP. The 3 lift stations and all Plant equipment are monitored by city staff and connected to SCADA monitoring call-out system.

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 Looking Glass Rivers. The original facility was a primary treatment plant that provided 40-60 percent solids removal but very little suspended organic matter removal. In WWTP has had three upgrades since the original plant was built. The first upgrade was in 1973, which added secondary biological treatment to effectively remove the suspended organic matter and remaining dissolved solids. In 2012 the plant was again upgraded with improvements and redesign of the existing aeration tanks, grit removal, sludge thickening and final clarifiers. In 2023 the WWTP underwent its latest upgrade, this included the conversion from a traditional activated sludge plant to a MBBR (Moving Bed Bio-film Reactor), this is an attached growth treatment process where the microorganisms attach to the media and break down the organic material flowing through the tank. The two digesters on-site also underwent a transformation, converting from anaerobic digestion (without free oxygen) to Aerobic Digestion (Available free oxygen). Also included was a 500,000-gallon storage tank, upgraded raw influent pumps, upgraded fine screen for rag removal and an upgraded sludge thickener used to thicken and dewater solids. The WWTP currently removes an average of 95% solids, organic matter and Phosphorus.

Current Information

The WWTP currently treats an average flow of 350,000 gallons of wastewater each day. The treated wastewater is discharged to the Grand River. Sixty to Seventy 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 and collections system. The WWTP operates and maintains its own lab. The city is required to sample raw influent and final effluent 3 times weekly, laboratory analysis is run on Total Suspended Solids and removal, BODS'S (Bio-carbonaceous Oxygen demand), Fecal coliform, Phosphorus, PH and D.O. (Dissolved Oxygen) and ammonia. The WWTP staff consist of two operators and a superintendent. The City operates under the Authority of EGLE (Environment, Great Lakes and Energy). Every five years, the city is required to renew its NPDES (National Pollutant Discharge Elimination System) permit.

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Fund 590 - WASTEWATER FUND								
Dept 000								
590-000-552.000	PRINCIPLE LOAN FORGIVENESS REVENUE		773,065					
590-000-555.000	STATE GRANT - APPROPRIATIONS MEDC			1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
590-000-646.000	NEW SERVICE		18,000		3,000	2,000	2,000	2,000
590-000-648.000	UTILITY SALES	1,336,636	1,353,442	1,670,800	1,386,908	1,837,000	1,837,000	1,837,000
590-000-648.001	PENALTIES	7,500	8,243	8,500	9,470	9,000	9,000	9,000
590-000-665.000	INTEREST INCOME		3,346	1,000	7,409	2,000	2,000	2,000
590-000-665.004	INTEREST INCOME-CUSTOMER DEPOSITS		166		350			
590-000-678.005	REIMBURSEMENTS-INSURANCE AND WC	300	404		346			
590-000-678.006	REIMBURSEMENTS - MISCELLANEOUS				17,592			
590-000-693.000	SALE OF MATERIALS		4,537		3,396			
590-000-698.000	BOND PROCEEDS-WW CONSTRUCTION	101,413						
590-000-699.105	TRANSFER FROM INCOME TAX			83,500		140,000	140,000	140,000
NET OF REVENUES/APPROPRIATIONS - 000 -		1,445,849	2,161,203	3,263,800	2,928,471	3,490,000	3,490,000	3,490,000

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 201 - GENERAL ADMINISTRATION								
590-201-705.000	S & W BILLING & METER READING	52,500	55,150	58,000	50,369	58,000	58,000	58,000
590-201-715.000	S & W SOCIAL SECURITY	3,900	4,024	4,437	3,646	4,437	4,437	4,437
590-201-716.000	HEALTH INSURANCE	10,900	8,400	8,500	8,048	8,500	8,500	8,500
590-201-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,500	1,200	2,000	1,952	2,000	2,000	2,000
590-201-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,200	1,088	1,200	1,008	1,200	1,200	1,200
590-201-717.000	LIFE/LTD INSURANCE	1,200	771	1,200	700	1,200	1,200	1,200
590-201-718.000	PENSION	70,200	113,582	73,800	67,138	84,000	84,000	84,000
590-201-719.000	OTHER FRINGE	350		100				
590-201-723.000	UNEMPLOYMENT	50	18	50	6	20	20	20
590-201-727.000	OFFICE SUPPLIES	1,000	810	1,000	520	1,000	1,000	1,000
590-201-730.000	POSTAGE	3,750	3,186	4,000	3,252	4,000	4,000	4,000
590-201-740.000	OPERATING SUPPLIES	3,000	1,954	5,000	1,614	2,500	2,500	2,500
590-201-801.000	LEGAL SERVICE	900		900	513	800	800	800
590-201-802.000	AUDIT SERVICE	6,000	3,300	11,200	6,750	12,000	12,000	12,000
590-201-803.000	ENGINEERING SERVICE	5,000		5,000		2,000	2,000	2,000
590-201-804.000	CONTRACTUAL SERVICE	5,000	5,591	1,000	2,036	6,500	6,500	6,500
590-201-806.000	DATA PROCESSING	3,000	1,942	2,000	539	5,000	5,000	5,000
590-201-851.000	TELEPHONE SERVICE	3,000	3,346	3,000	378	500	500	500
590-201-864.000	CONFERENCE & WORKSHOP	400		400				
590-201-901.000	LEGAL NOTICES	200		200	305	200	200	200
590-201-912.000	PROPERTY INSURANCE	6,000	3,379	4,000	3,813	4,000	4,000	4,000
590-201-915.000	BOILER INSURANCE	1,500	814	1,500	828	1,500	1,500	1,500
590-201-927.000	MISS DIG	1,200	555	1,200	597	1,000	1,000	1,000
590-201-934.000	M & R OFFICE EQUIPMENT	1,000	69	1,000	594	4,000	4,000	4,000
590-201-944.000	ADMINISTRATIVE SERVICES	57,675	57,675	80,721	73,994	80,721	80,721	80,721
590-201-947.000	VEHICLE RENTAL	7,000	5,567	7,500	5,325	2,500	2,500	2,500
590-201-956.000	MISCELLANEOUS EXPENSES	500		500		500	500	500
590-201-992.000	PRINCIPAL PAYMENT			71,000		338,000	338,000	338,000
590-201-993.000	INTEREST PAYMENT	91,700	99,250	324,438	139,734	323,000	323,000	323,000
590-201-995.101	TRANSFER TO GENERAL FUND	50,895	50,895	52,750	52,750	67,670	67,670	67,670
NET OF REVENUES/APPROPRIATIONS - 201 - GENERAL ADMINISTRATION		(390,520)	(422,566)	(727,596)	(426,409)	(1,016,748)	(1,016,748)	(1,016,748)

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 441 - COLLECTIONS								
590-441-702.000	S & W FULLTIME	5,000	2,689	3,500	2,433	3,500	3,500	3,500
590-441-703.000	S & W SUPERVISOR	5,500	4,834	5,200	4,398	5,900	5,900	5,900
590-441-706.000	S & W PARTTIME	50	48	500	357	500	500	500
590-441-707.000	S & W STANDBY PAY	7,000	6,991	7,100	6,443	8,100	8,100	8,100
590-441-710.000	S & W OVERTIME	3,500	1,943	3,000	2,594	2,000	2,000	2,000
590-441-715.000	S & W SOCIAL SECURITY	1,560	1,225	1,700	1,190	1,500	1,500	1,500
590-441-716.000	HEALTH INSURANCE	1,000	1,021	1,500	1,326	1,000	1,000	1,000
590-441-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	200	146	400	360	700	700	700
590-441-716.005	OPEB RETIREE ADJUSTMENT		2,292	75,000				
590-441-717.000	LIFE/LTD INSURANCE	250	199	250	178	250	250	250
590-441-718.000	PENSION	2,300	3,603	4,000	1,631	4,800	4,800	4,800
590-441-723.000	UNEMPLOYMENT	5	3	5	2	5	5	5
590-441-734.000	SAFETY SUPPLIES	4,420	2,204	3,000	2,134	5,000	5,000	5,000
590-441-740.000	OPERATING SUPPLIES	500	327	1,000	573	1,000	1,000	1,000
590-441-775.000	M & R SUPPLIES	5,000	1,737	5,000	3,968	5,500	5,500	5,500
590-441-803.009	ENG SERVICE-KENT STREET			20,000	2,428			
590-441-804.000	CONTRACTUAL SERVICE	16,500	14,082	20,000	15,305	20,000	20,000	20,000
590-441-804.009	CONTRACTED SERVICE-KENT STREET			62,500		140,000	140,000	140,000
590-441-947.000	VEHICLE RENTAL	27,000	27,000	27,000	6,672	32,000	32,000	32,000
590-441-956.000	MISCELLANEOUS EXPENSES	500	263	500	305	1,500	1,500	1,500
NET OF REVENUES/APPROPRIATIONS - 441 - COLLECTIONS		(80,285)	(70,607)	(241,155)	(52,297)	(233,255)	(233,255)	(233,255)

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 548 - PLANT OPERATIONS								
590-548-702.000	S & W FULLTIME	133,900	121,376	133,900	71,358	129,000	129,000	129,000
590-548-703.000	S & W SUPERVISOR	22,000	26,620	94,000	81,189	99,500	99,500	99,500
590-548-710.000	S & W OVERTIME	16,500	17,298	18,000	15,603	19,000	19,000	19,000
590-548-711.000	S & W HEALTH PREMIUMS	1,200	1,205	1,300	282	1,200	1,200	1,200
590-548-715.000	S & W SOCIAL SECURITY	12,500	12,548	12,500	12,472	16,000	16,000	16,000
590-548-716.000	HEALTH INSURANCE	750	935	3,000	2,824	3,000	3,000	3,000
590-548-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	800	800	1,400	1,384	1,400	1,400	1,400
590-548-717.000	LIFE/LTD INSURANCE	2,200	2,129	2,900	2,685	2,800	2,800	2,800
590-548-718.000	PENSION	24,200	33,610	34,000	15,139	39,000	39,000	39,000
590-548-719.000	OTHER FRINGE	600	600	1,000	900	1,000	1,000	1,000
590-548-720.000	WORKER'S COMPENSATION	2,000	1,480	3,000	1,184	3,000	3,000	3,000
590-548-723.000	UNEMPLOYMENT	40	39	50	30	50	50	50
590-548-734.000	SAFETY SUPPLIES	1,550	1,542	200	158			
590-548-740.000	OPERATING SUPPLIES	30,500	29,911	54,000	50,747	70,000	70,000	70,000
590-548-751.000	UNIFORM CLEANING	4,000	3,671	4,000	3,832	5,000	5,000	5,000
590-548-804.000	CONTRACTUAL SERVICE	188,000	169,952	120,000	68,242	135,000	135,000	135,000
590-548-921.000	ELECTRICITY	65,000	67,180	65,000	60,517	75,000	75,000	75,000
590-548-922.000	GAS	7,500	7,478	7,000	5,631	7,000	7,000	7,000
590-548-923.000	WATER	400	224	400	223	500	500	500
590-548-930.000	M & R BUILDING	4,300	4,409	3,500	3,067	15,000	15,000	15,000
590-548-931.000	M & R EQUIPMENT	24,000	19,771	35,000	20,425	30,000	30,000	30,000
590-548-932.000	M & R GROUNDS	2,000	815	2,000		2,500	2,500	2,500
590-548-947.000	VEHICLE RENTAL	13,500	4,172	13,500	11,787	18,500	18,500	18,500
590-548-960.000	EDUCATION & TRAINING	3,000	1,292	4,800	4,393	5,000	5,000	5,000
590-548-968.000	DEPRECIATION EXPENSE	255,000	250,026	260,000		280,000	280,000	280,000
590-548-998.000	STORM -23			1,700	1,681			
590-548-998.001	FLOOD -2024			13,000	12,935			
NET OF REVENUES/APPROPRIATIONS - 548 - PLANT OPERATIONS		(815,440)	(779,083)	(889,150)	(448,688)	(958,450)	(958,450)	(958,450)
Dept 906 - BOND RESERVE								
590-906-803.000	ENG SERV-WASTEWATER CONSTRUCTION	170,000						
590-906-996.000	BOND ISSUANCE COSTS	101,413	101,413					
NET OF REVENUES/APPROPRIATIONS - 906 - BOND RESERVE		(271,413)	(101,413)					
ESTIMATED REVENUES - FUND 590		1,445,849	2,161,203	3,263,800	2,928,471	3,490,000	3,490,000	3,490,000
APPROPRIATIONS - FUND 590		1,557,658	1,373,669	1,857,901	927,394	2,208,453	2,208,453	2,208,453
NET OF REVENUES/APPROPRIATIONS - FUND 590		(111,809)	787,534	1,405,899	2,001,077	1,281,547	1,281,547	1,281,547
BEGINNING FUND BALANCE		1,344,957	1,344,957	2,132,491	2,132,491	4,133,568	4,133,568	4,133,568
ENDING FUND BALANCE		1,233,148	2,132,491	3,538,390	4,133,568	5,415,115	5,415,115	5,415,115

WATER DEPARTMENT – 591

Function

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

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

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

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Fund 591 - WATER FUND								
Dept 000								
591-000-528.001	FEDERAL GRANTS-ARPA COVID LOC FISCAL REC		396,723		18,167			
591-000-568.000	CONTRIBUTION FROM STATE -MDOT GRANT					48,400		
591-000-626.000	GENERAL SERVICES		850		630			
591-000-646.000	NEW SERVICE		2,800		1,600			
591-000-648.000	UTILITY SALES	760,365	785,131	798,383	682,993	854,300	854,300	854,300
591-000-648.001	PENALTIES	4,500	4,475	4,600	4,277	4,500	4,500	4,500
591-000-665.000	INTEREST INCOME	3,000	2,486	1,000	7,396	4,000	4,000	4,000
591-000-667.000	RENTAL INCOME	9,100	9,386	10,300	9,386	10,000	10,000	10,000
591-000-678.005	REIMBURSEMENTS-INSURANCE AND WC		289		247			
591-000-678.006	REIMBURSEMENTS - MISCELLANEOUS	3,000	5,670	3,000	242	1,000	1,000	1,000
591-000-693.002	SALE OF MATERIALS		1,665		1,373			
591-000-699.105	TRANSFER FROM INCOME TAX			83,500		140,000	140,000	140,000
NET OF REVENUES/APPROPRIATIONS - 000 -		779,965	1,209,475	900,783	726,311	1,062,200	1,013,800	1,013,800

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 201 - GENERAL ADMINISTRATION								
591-201-705.000	S & W BILLING & METER READING	52,500	55,145	58,000	50,363	58,000	58,000	58,000
591-201-715.000	S & W SOCIAL SECURITY	3,900	4,023	4,500	3,645	4,500	4,500	4,500
591-201-716.000	HEALTH INSURANCE	11,000	8,398	8,500	8,047	15,000	15,000	15,000
591-201-716.001	HEALTH INSURANCE-RETIREEES			1,600	761	1,600	1,600	1,600
591-201-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,500	1,200	2,000	1,952	1,600	1,600	1,600
591-201-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,500	1,088	2,000	246	2,000	2,000	2,000
591-201-717.000	LIFE/LTD INSURANCE	1,200	770	1,200	700	1,200	1,200	1,200
591-201-718.000	PENSION	25,000	54,182	25,000	21,180	27,000	27,000	27,000
591-201-719.000	OTHER FRINGE	150		150				
591-201-723.000	UNEMPLOYMENT	50	18	50	6	50	50	50
591-201-727.000	OFFICE SUPPLIES	500	303	300	286			
591-201-730.000	POSTAGE	3,400	3,191	3,400	3,123	3,400	3,400	3,400
591-201-740.000	OPERATING SUPPLIES	1,100	498	1,100	35			
591-201-802.000	AUDIT SERVICE	3,500	3,300	3,900	3,000	4,200	4,200	4,200
591-201-803.000	ENGINEERING SERVICE	1,000		1,000		1,000	1,000	1,000
591-201-803.001	ENG SERVICE-VULNERABILITY STUDY			16,500				
591-201-804.000	CONTRACTUAL SERVICE	10,000	11,063	7,000	7,503	15,000	15,000	15,000
591-201-806.000	DATA PROCESSING	1,200	648	800		800	800	800
591-201-851.000	TELEPHONE SERVICE	1,800	1,851	1,800	1,121	780	780	780
591-201-912.000	PROPERTY INSURANCE	3,000	3,000	3,350	3,314	3,500	3,500	3,500
591-201-927.000	MISS DIG	700	555	700	597	600	600	600
591-201-934.000	M & R OFFICE EQUIPMENT	300		300	594			
591-201-944.000	ADMINISTRATIVE SERVICES	57,675	57,675	18,998	17,415	18,998	18,998	18,998
591-201-947.000	VEHICLE RENTAL	8,000	5,567	9,000	5,325			
591-201-956.000	MISCELLANEOUS EXPENSES	3,900	3,713	3,700	53	3,700	3,700	3,700
591-201-992.000	PRINCIPAL PAYMENT					74,872	74,872	74,872
591-201-993.000	INTEREST PAYMENT	4,997	4,232	2,935	2,934	1,000	1,000	1,000
591-201-995.101	TRANSFER TO GENERAL FUND	37,453	37,453	39,200	39,200	39,256	39,256	39,256
591-201-995.405	TRANSFER TO WELLHEAD GRANT					10,000		
NET OF REVENUES/APPROPRIATIONS - 201 - GENERAL ADMINISTRATION		(235,325)	(257,873)	(216,983)	(171,400)	(288,056)	(278,056)	(278,056)

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 441 - COLLECTIONS								
591-441-702.000	S & W FULLTIME	80,000	86,287	84,000	75,814	91,000	91,000	91,000
591-441-703.000	S & W SUPERVISOR	35,135	33,796	37,604	29,768	38,626	38,626	38,626
591-441-706.000	S & W PARTTIME	800	731	800	619	900	900	900
591-441-707.000	S& W STANDBY PAY	7,800	6,993	8,000	6,445	8,000	8,000	8,000
591-441-710.000	S& W OVERTIME	6,000	5,924	6,500	6,090	7,000	7,000	7,000
591-441-715.000	S & W SOCIAL SECURITY	9,750	9,666	10,000	8,559	11,000	11,000	11,000
591-441-716.000	HEALTH INSURANCE	15,500	16,345	16,000	15,118	20,000	20,000	20,000
591-441-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	3,200	2,482	4,300	4,220	4,000	4,000	4,000
591-441-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,000		1,500		1,500	1,500	1,500
591-441-716.005	OPEB RETIREE ADJUSTMENT		3,799	60,000		10,000	10,000	10,000
591-441-717.000	LIFE/LTD INSURANCE	2,000	1,733	1,800	1,557	1,800	1,800	1,800
591-441-718.000	PENSION	14,000	27,492	30,000	10,530	35,000	35,000	35,000
591-441-719.000	OTHER FRINGE	400	300	300	300	300	300	300
591-441-720.000	WORKER'S COMPENSATION	1,300	1,002	1,400	1,430	1,400	1,400	1,400
591-441-723.000	UNEMPLOYMENT	60	26	40	9	40	40	40
591-441-734.000	SAFETY SUPPLIES	2,100	2,266	1,150	600	1,150	1,150	1,150
591-441-740.000	OPERATING SUPPLIES	3,000	166	3,000	41	5,500	5,500	5,500
591-441-743.000	CHEMICALS-TESTING	17,000	14,522	17,000	11,156	17,000	17,000	17,000
591-441-751.000	UNIFORM CLEANING	2,500	2,565	2,000	589	2,000	2,000	2,000
591-441-766.000	TOOLS	600	568	600	366	1,000	1,000	1,000
591-441-775.000	M & R SUPPLIES	20,000	20,024	15,000	13,252	15,000	15,000	15,000
591-441-803.009	ENG SERVICE-KENT STREET			20,000	2,428			
591-441-804.000	CONTRACTUAL SERVICE	12,000	11,300	20,000	22,152			
591-441-804.009	CONTRACTED SERVICE-KENT STREET			62,500		140,000	140,000	140,000
591-441-804.029	CONTRACT SERV - SERVICE LINE REPLACEME	2,500	5,100	50,000	9,549	50,000	50,000	50,000
591-441-852.000	RADIO MAINTENANCE	5,000	3,010	5,000	3,240	5,000	5,000	5,000
591-441-853.000	CELLULAR METER SERVICE			10,000	9,992	10,000	10,000	10,000
591-441-921.000	ELECTRICITY	42,000	43,551	45,000	38,236	48,000	48,000	48,000
591-441-922.000	GAS	900	855	900	913	1,200	1,200	1,200
591-441-930.000	M & R BUILDING	3,000	2,622	3,000	844	3,000	3,000	3,000
591-441-931.000	M & R EQUIPMENT	15,000	764	10,000	952	10,000	10,000	10,000
591-441-935.000	M & R METERS	50,000	13,526	50,000	24,372	50,000	50,000	50,000
591-441-935.001	M&R METER PROJECT ARPA	414,890	396,723	18,167	18,167			
591-441-936.000	M & R WELLS	45,000	3,103	44,000	43,486	40,000	40,000	40,000
591-441-940.000	M & R WATER TOWER	47,100	47,051	47,400	47,397	50,000	50,000	50,000
591-441-947.000	VEHICLE RENTAL	37,000	37,000	38,000	33,319	38,000	38,000	38,000
591-441-958.000	DUES & SUBSCRIPTIONS	1,500	661	1,500	86	1,500	1,500	1,500
591-441-960.000	EDUCATION & TRAINING	3,000	1,190	3,000	515	3,000	3,000	3,000
591-441-968.000	DEPRECIATION EXPENSE	206,000	208,875	212,000		220,000	220,000	220,000
591-441-977.024	DCMI (TMF) PROJECT			10,000		48,400		
NET OF REVENUES/APPROPRIATIONS - 441 - COLLECTIONS		(1,107,035)	(1,012,018)	(951,461)	(442,111)	(990,316)	(941,916)	(941,916)



**INTERNAL SERVICE
FUND**

MOTOR POOL

Function

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

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

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

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

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

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

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

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

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

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Fund 661 - MOTOR POOL FUND								
Dept 000								
661-000-665.000	INTEREST INCOME		689		784	600	600	600
661-000-667.000	LEASE INCOME	286,915	279,646	295,530	172,716	304,396	304,396	304,396
661-000-678.005	REIMBURSEMENTS-INSURANCE AND WC	900	1,211	1,000	1,118	1,000	1,000	1,000
661-000-678.006	REIMBURSEMENTS - MISCELLANEOUS	100	551	100	4,240	100	100	100
661-000-693.000	SALE OF EQUIPMENT	5,000	7,167	10,000	19,341	100	100	100
661-000-698.002	LOAN PROCEEDS	175,000						140,000
661-000-699.101	CONTRIBUTION FROM GENERAL FUND	30,070	30,070	24,000	24,000			
661-000-699.210	CONTRIBUTION FROM AMBULANCE	26,552	26,552	26,552	26,552			
NET OF REVENUES/APPROPRIATIONS - 000 -		524,537	345,886	357,182	248,751	306,196	306,196	306,196

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 201 - GENERAL ADMINISTRATION								
661-201-727.000	OFFICE SUPPLIES	360	379	400	358	350	350	350
661-201-730.000	POSTAGE	300	320	300	337	300	300	300
661-201-740.000	OPERATING SUPPLIES				52			
661-201-802.000	AUDIT SERVICE	50						
661-201-851.000	TELEPHONE SERVICE	1,800	1,707	1,800	970	600	600	600
661-201-912.000	PROPERTY INSURANCE	1,600	1,528	2,800	2,799	3,000	3,000	3,000
661-201-914.000	VEHICLE INSURANCE	11,500	11,037	12,250	12,210	12,500	12,500	12,500
661-201-944.000	ADMINISTRATIVE SERVICES	35,655	35,655	6,832	6,263	6,832	6,832	6,832
661-201-993.000	INTEREST PAYMENT	1,420	2,779	719	718			
NET OF REVENUES/APPROPRIATIONS - 201 - GENERAL ADMINISTRATION		(52,685)	(53,405)	(25,101)	(23,707)	(23,582)	(23,582)	(23,582)
Dept 441 - COLLECTIONS								
661-441-702.000	S & W FULLTIME	15,000	12,095	29,800	10,340	24,900	24,900	24,900
661-441-703.000	S & W SUPERVISOR	10,039	9,665	10,500	8,748	10,744	10,744	10,744
661-441-706.000	S & W PARTTIME	500		500		500	500	500
661-441-709.000	S & W BUILDING MAINTENANCE	100	99	200		200	200	200
661-441-710.000	S & W OVERTIME	1,000		500		500	500	500
661-441-715.000	S & W SOCIAL SECURITY	3,108	1,615	3,300	1,410	3,585	3,585	3,585
661-441-716.000	HEALTH INSURANCE	4,500	2,071	3,000	1,910	3,000	3,000	3,000
661-441-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,145	705	1,500	1,408	1,500	1,500	1,500
661-441-716.005	OPEB RETIREE ADJUSTMENT		(4,853)					
661-441-717.000	LIFE/LTD INSURANCE	500	303	400	281	400	400	400
661-441-718.000	PENSION	19,000	27,990	19,000	17,527	21,500	21,500	21,500
661-441-719.000	OTHER FRINGE	350	300	300	300	300	300	300
661-441-720.000	WORKER'S COMPENSATION	1,000	610	1,000	442	1,000	1,000	1,000
661-441-723.000	UNEMPLOYMENT	35	5	30	2	20	20	20
661-441-734.000	SAFETY SUPPLIES	4,000	3,883	3,000	1,651	3,000	3,000	3,000
661-441-740.000	OPERATING SUPPLIES	500	458	1,000	192	1,000	1,000	1,000
661-441-745.000	MOTOR FUEL & OIL	30,000	27,054	30,900	21,321	30,000	30,000	30,000
661-441-751.000	UNIFORM CLEANING	3,000	2,885	3,000	1,890	2,000	2,000	2,000
661-441-766.000	TOOLS	1,200	1,171	1,200	339	1,200	1,200	1,200
661-441-775.000	M & R SUPPLIES	4,250	3,507	4,500	3,256	5,000	5,000	5,000
661-441-804.000	CONTRACTUAL SERVICE	600	347	600	528	800	800	800
661-441-806.000	DATA PROCESSING	1,200	1,028	1,000	135	1,000	1,000	1,000
661-441-852.000	RADIO MAINTENANCE	500	198	750	652	1,000	1,000	1,000
661-441-914.001	VEHICLE INSURANCE DEDUCTIBLE	1,000		1,000	1,000	1,000	1,000	1,000
661-441-921.000	ELECTRICITY	5,000	3,141	5,000	2,108	4,000	4,000	4,000
661-441-922.000	GAS	2,500	190	2,500	145	300	300	300
661-441-923.000	WATER	1,000	817	1,000	782	1,000	1,000	1,000
661-441-924.000	SEWER	1,000	747	1,000	849	1,500	1,500	1,500

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
661-441-930.000	M & R BUILDING	11,000	11,120	12,000	5,041	12,000	12,000	12,000
661-441-931.000	M & R EQUIPMENT	40,000	33,202	40,000	20,546	40,000	40,000	40,000
661-441-932.000	M & R GROUNDS	200	21	200		200	200	200
661-441-956.000	MISCELLANEOUS EXPENSES	600	698	500	273	500	500	500
661-441-960.000	EDUCATION & TRAINING	1,200	837	1,200	205	1,000	1,000	1,000
661-441-968.000	DEPRECIATION EXPENSE	150,000	140,394	155,000		155,000	155,000	155,000
661-441-975.001	CAP OUTLAY-BUILDING IMPROVEMEN					8,000	8,000	8,000
661-441-977.000	CAPITAL OUTLAY-EQUIPMENT	25,000	13,250			22,000	22,000	22,000
661-441-977.002	CAPITAL OUTLAY-PICK UP TRUCK			54,000				
661-441-977.003	CAPITAL OUTLAY-TRACTOR	7,000						
661-441-977.009	CAPITAL OUTLAY - BACKHOE			116,000	115,411			
661-441-977.011	CAPITAL OUTLAY-SNOWPLOW	177,500						
661-441-977.018	CAPITAL OUTLAY - LEAF MACHINE					140,000	140,000	140,000
661-441-977.019	CAPITAL OUTLAY- BRUSH CHIPPER	44,000						
661-441-977.020	COMPACT TRACTOR	32,500						
661-441-992.000	PRINCIPAL PAYMENT	89,948				95,840	95,840	95,840
661-441-993.000	INTEREST PAYMENT	8,949	7,531	6,249	6,248	5,217	5,217	5,217
NET OF REVENUES/APPROPRIATIONS - 441 - COLLECTIONS		(699,924)	(303,084)	(511,629)	(224,940)	(600,706)	(600,706)	(600,706)



COMPONENT UNIT



DOWNTOWN DEVELOPMENT AUTHORITY – 248

The DDA fund is a special revenue fund to account for projects done under the Recodified Tax Increment Financing Act, 2018 PA 57, as amended, formerly the Downtown Development Authority Act, 1975 PA 197

- to address deteriorating property values and to foster economic development in our downtown defined district.
- intended to undertake long-range planning in cooperation with the City of Portland's local planning staff and planning commission to envision future economic vibrancy of the downtown and to prepare plans and undertake improvement projects to catalyze economic development toward that envisioned future.
- This catalytic effect is to result from coordinated and cooperative efforts among the DDA, the City of Portland, businesses, residents, and property owners in the downtown development areas

History of Portland’s Downtown Development Plan and Tax Increment Financing Plan.

Originally developed and adopted by the Board of Directors of the DDA (“DDA Board”) in 1987 (the “Original Plan”). The Original Plan was subsequently amended in 1991, 1992, 2001, 2003, and 2014. The Original Plan, as amended, has now been restated by this 2023 Restatement of the Downtown Development Plan and Tax Increment Financing Plan.

Purpose of the Plan. authorize the DDA to collect tax increment revenues. The Tax Increment Financing Plan also sets the time limit during which these development projects may be undertaken and financed. the authorizing document that gives the DDA authority to spend its funds on development projects.

The vision is centered on capital projects called “development projects” that are designed to spur economic development and redevelopment. The Development Plan designates a Development Area, and the DDA must undertake its development projects in this Development Area. The development projects are intended to provide infrastructure improvements and other capital improvements that assist in the redevelopment of obsolete sites and provide the public infrastructure needed to support and spur new development.

The DDA is allowed to accumulate funds over time in order to have the funds on hand needed to fund projects. As long as there are projects to be completed, a fund balance may be retained for that purpose for a reasonable period of time.

Recent Projects **2024)** Looking Glass ‘Fabiano’ Plaza **2023)** Historic Downtown Façade Incentive Pitch Competition, 3 properties awarded
2022) Facelift for 103E Grand River (old Keusch Garage) parcel donated by Fabiano Family **2019-2022)** 2 Rivers Marketplace Retail Incubator
2021) Riverfront (Toan) Park with splashpad, fireplace, pavilion FUNdraise **2019)** Complete & Maintain Inventory Database of Business & Property as well as Stakeholder contacts. State of MI Historical Marker, Scout Park. Sesquicentennial 150 year Celebration Weekend
2018) Scout Park Renovation **2017)** Boardwalk and Veteran Memorial Bridge Lighting.



GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Fund 248 - DDA FUND								
Dept 000								
248-000-402.000	REAL PROPERTY TAXES	235,000	230,492	230,000	237,834	230,000	230,000	230,000
248-000-554.000	GRANT- RAP - LOOKINGGLASS					200,000	200,000	200,000
248-000-568.000	CONTRIBUTION FROM STATE -GRANT	53,000	60,718	56,000	55,794	54,000	54,000	54,000
248-000-665.000	INTEREST INCOME	35	1,246	1,000	1,509	500	500	500
248-000-676.008	DONATIONS- TOAN PARK RENOVATIONS		1,000					
248-000-676.009	DONATIONS- FIREWORKS		6,465	2,000	500	2,500	2,500	2,500
248-000-678.006	REIMBURSEMENTS-MISCELLANEOUS		(1,000)		17			
248-000-678.012	REIMBURSEMENTS-BEER FEST	33,000	32,223	25,000	24,369	30,000	30,000	30,000
248-000-678.013	REIMBURSEMENTS - HOLIDAY FEST	3,500	3,328	3,000	1,500	2,500	2,500	2,500
NET OF REVENUES/APPROPRIATIONS - 000 -		324,535	334,472	317,000	321,523	519,500	519,500	519,500

GL NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		AMENDED BUDGET	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 05/31/24	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
Dept 267 - ADMINISTRATION								
248-267-702.000	S & W FULLTIME	4,700	3,839	4,700	3,935	5,200	5,200	5,200
248-267-703.000	S & W SUPERVISOR	67,200	64,749	68,600	60,539	70,417	70,417	70,417
248-267-710.000	S & W OVERTIME				673	800	800	800
248-267-715.000	S & W SOCIAL SECURITY	5,200	5,111	5,250	4,853	5,850	5,850	5,850
248-267-716.000	HEALTH INSURANCE	1,000	283	700	345	500	500	500
248-267-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	100						
248-267-717.000	LIFE/LTD INSURANCE	1,000	1,160	1,000	1,096	1,220	1,220	1,220
248-267-718.000	PENSION	5,200	4,998	5,200	5,170	5,000	5,000	5,000
248-267-719.000	OTHER FRINGE	300	300	300	300	300	300	300
248-267-720.000	WORKER'S COMPENSATION	150	104	200				
248-267-723.000	UNEMPLOYMENT	40	15	40	7	10	10	10
248-267-730.000	POSTAGE	900	776	900	807	800	800	800
248-267-740.001	OPERATING SUPPLIES-MAIN ST BOARD	1,000	563	500	195	500	500	500
248-267-740.003	OPERATING SUPPLIES-DESIGN COMMITTEE	5,500	5,997	7,000	4,972	7,000	7,000	7,000
248-267-740.004	OPERATING SUPPLIES-ER COMMITTEE	1,000	1,675	1,200	627	1,200	1,200	1,200
248-267-740.005	OPERATING SUPPLIES-O&F COMMITTEE	1,000	1,111	2,700	1,568	1,500	1,500	1,500
248-267-740.006	OPERATING SUPPLIES-P&M COMMITTEE	3,000	4,082	5,500	5,555	5,500	5,500	5,500
248-267-740.008	OPERATING SUPPLIES - BEER FEST	25,000	25,537	20,000	20,519	19,000	19,000	19,000
248-267-740.009	OPERATING SUPPLIES - HOLIDAY FEST	5,800	4,467	7,500	8,010	6,000	6,000	6,000
248-267-740.011	OPERATING SUPPLIES - PRIME ACCOUNT	500		1,000				
248-267-801.000	LEGAL SERVICE	1,000	3,852	1,500	1,406	1,000	1,000	1,000
248-267-802.000	AUDIT SERVICE	700						
248-267-803.000	ENGINEERING SERVICE	1,300	396	1,000	476	1,000	1,000	1,000
248-267-804.000	CONTRACTUAL SERVICE	8,600	7,095	6,500	3,475	7,200	7,200	7,200
248-267-804.400	DOWNTOWN HOLIDAY DECOR CONTRACTS	8,400	6,372	6,500	6,372	7,500	7,500	7,500
248-267-806.000	DATA PROCESSING	1,200		1,500				
248-267-851.000	TELEPHONE SERVICE	1,300	1,407	550	480	750	750	750
248-267-886.000	FIREWORKS (DDA)	8,000	11,081	8,500	8,332	8,500	8,500	8,500
248-267-934.000	M & R OFFICE EQUIPMENT	500		500		1,500	1,500	1,500
248-267-938.000	M & R DDA			4,000	4,204			
248-267-944.000	ADMINISTRATIVE SERVICES	3,600	3,600	10,800	9,900	24,000	24,000	24,000
248-267-947.000	VEHICLE RENTAL	1,600	696	800	968	800	800	800
248-267-956.000	MISCELLANEOUS EXPENSES	1,000	1,121	1,000	1,074	800	800	800
248-267-958.000	DUES & SUBSCRIPTIONS	1,000	762	1,000	919	1,000	1,000	1,000
248-267-960.000	EDUCATION & TRAINING	2,000	2,768	2,300	3,015	2,300	2,300	2,300
248-267-967.001	FACADE RESTORATION (DDA)		1,336	14,600	14,600			
248-267-982.000	CAPITAL OUTLAY-DDA					75,000	75,000	75,000
248-267-982.001	CAPITAL OUTLAY - SPLASH PAD	1,895	1,895					
248-267-982.002	CAPITAL OUTLAY-LOOKINGGLASS PLAZA			40,000	21,340	440,000	440,000	440,000
NET OF REVENUES/APPROPRIATIONS - 267 - ADMINISTRATION		(170,685)	(167,148)	(233,340)	(195,732)	(702,147)	(702,147)	(702,147)



WAGE/SALARY SCALE

EMPLOYEE SALARY/WAGE INFORMATION BY POSITION

POSITION/TITLE	NO. OF POSITIONS	PAYGRADE	RANGE	
			BUDGETED 7/1/2024	
<u>DEPARTMENT OF PUBLIC SAFETY</u>				
AMBULANCE DIRECTOR	1	8	\$ 72,285.00	\$ 97,055.00
PARAMEDIC	4	1	\$ 55,436.00	\$ 70,717.00
EMT	3		\$ 48,806.00	\$ 65,446.00
POLICE CHIEF	1	8	\$ 72,285.00	\$ 101,910.00
POLICE SERGEANT	1	6	\$ 58,219.00	\$ 75,233.00
POLICE OFFICER	6	5	\$ 53,476.00	\$ 69,160.00
<u>DEPARTMENT OF PUBLIC SERVICES</u>				
DIRECTOR OF ELECTRIC	1	9.5	\$ 86,669.00	\$ 122,796.00
SENIOR LINEMAN	1	6	\$ 78,166.00	\$ 98,571.00
PARKS, RECREATION, & CEMTERTY SUPERVISOR	1	8	\$ 72,285.00	\$ 97,055.00
CEMETERY LABORER	1	4	\$ 47,278.00	\$ 60,507.00
MECHANIC	1	4	\$ 49,545.00	\$ 62,774.00
DPW LABORER	2	4	\$ 47,278.00	\$ 60,507.00
WASTEWATER SUPERINTENDENT	1	8	\$ 72,285.00	\$ 97,055.00
WASTEWATER LABORER	2	4	\$ 49,233.00	\$ 63,003.00
WATER LABORER	1	5	\$ 52,166.00	\$ 66,788.00

EMPLOYEE SALARY/WAGE INFORMATION BY POSITION**RANGE
BUDGETED 7/1/2024****NO. OF POSITIONS****POSITION/TITLE****POLICE/PART TIME:**

CERTIFIED	1	\$25.71/hr.
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AMBULANCE PAY:

Paramedic- Part time	3	\$19.42/hr.
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2nd out Run Pay	3	\$25.68/hr.
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EMT	10	\$15.53/hr.
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2nd out Run Pay		\$19.04/hr.
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PARKS/CEMETERY/DPW PARTTIME

RE-HIRE (YEAR THREE PLUS)	4	\$16.95/hr.
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RE-HIRE (\$1.00 more than new hire)	0	\$13.15/hr.
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NEW HIRE	2	\$12.15/hr.
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RECREATION PROGRAMMER	1	\$24.87/hr.
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ELECTION WORKERS:

CHAIRPERSON	2	\$17.00/hour
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ASSISTANTS	10	\$15.00/hr.
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BOARD OF REVIEW	3	\$295/year
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EMPLOYEE SALARY/WAGE INFORMATION BY POSITION

POSITION/TITLE	NO. OF POSITIONS	PAYGRADE	RANGE BUDGETED 7/1/2024	
			LOW	HIGH
ADMINISTRATION				
MAYOR	1		\$700/year	
COUNCIL MEMBERS	4		\$500/year	
CITY ATTORNEY	1		Contract	
LIGHT & POWER BOARD	3		\$300/year	
CITY MANAGER	1	10	\$ 105,872.00	\$ 149,729.00
FINANCE DIRECTOR/TREASURER	1	9.5	\$ 86,669.00	\$ 122,796.00
ASSESSOR Contractual	1		\$40,314	\$40,314
CITY CLERK	1	6	\$59,323	\$79,776
INCOME TAX ADMINISTRATOR/DEPUTY TREASURER	1	6	\$59,323	\$79,776
ACCOUNT CLERK II	1	4	\$48,589	\$62,337
ACCOUNT CLERK I	1	3	\$44,054	\$56,493