

CITY OF PORTLAND, MICHIGAN

BUDGET

FOR

FISCAL YEAR 2025-2026

Adopted by City Council on May 19, 2025



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City of Portland Budget FY 2025-2026

Council

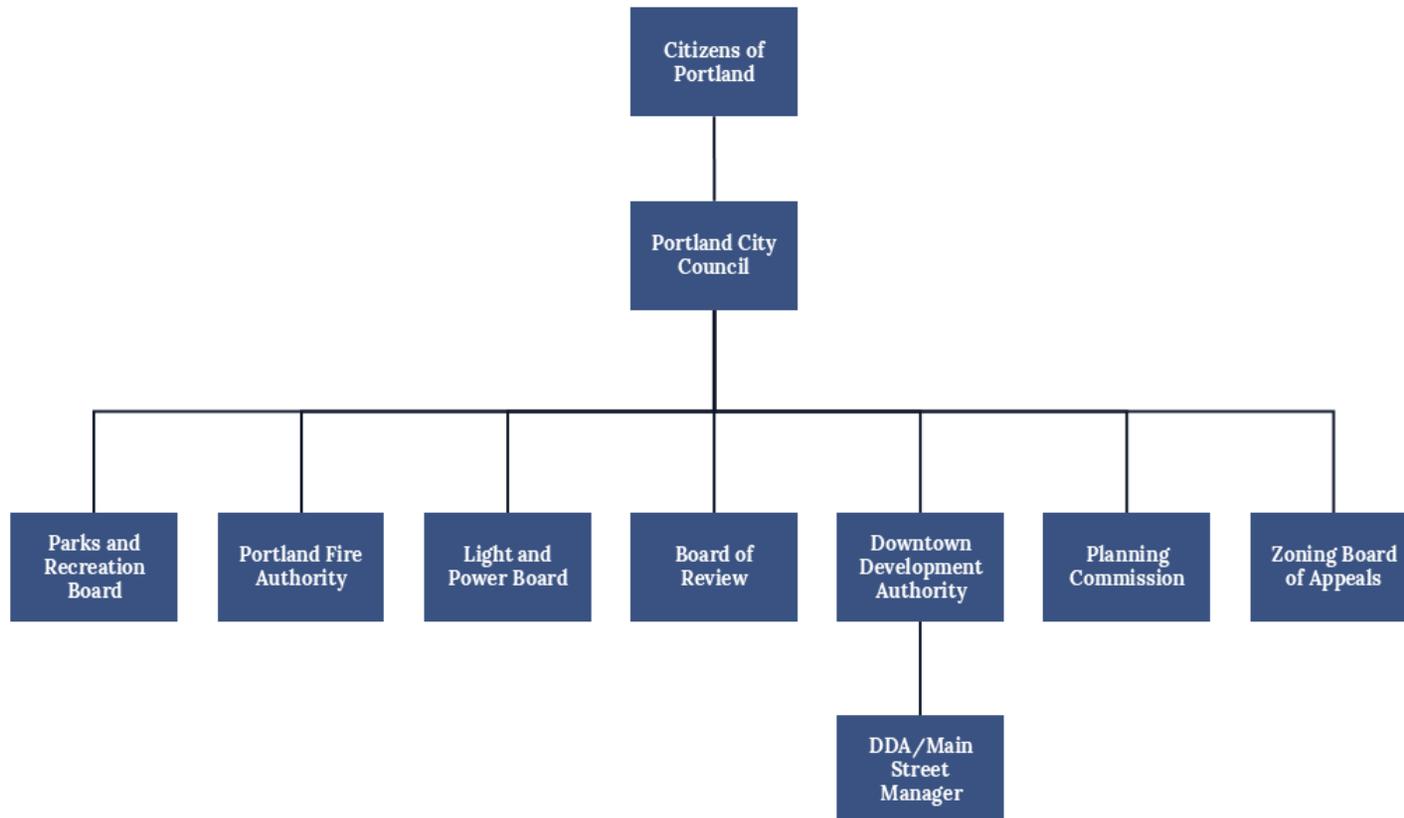
Mayor	James E. Barnes
Mayor Pro Tem	Joel VanSlambrouck
Councilmember	Patrick Fitzsimmons
Councilmember	Amanda Johnston
Councilmember	Erica Sheehan

Staff

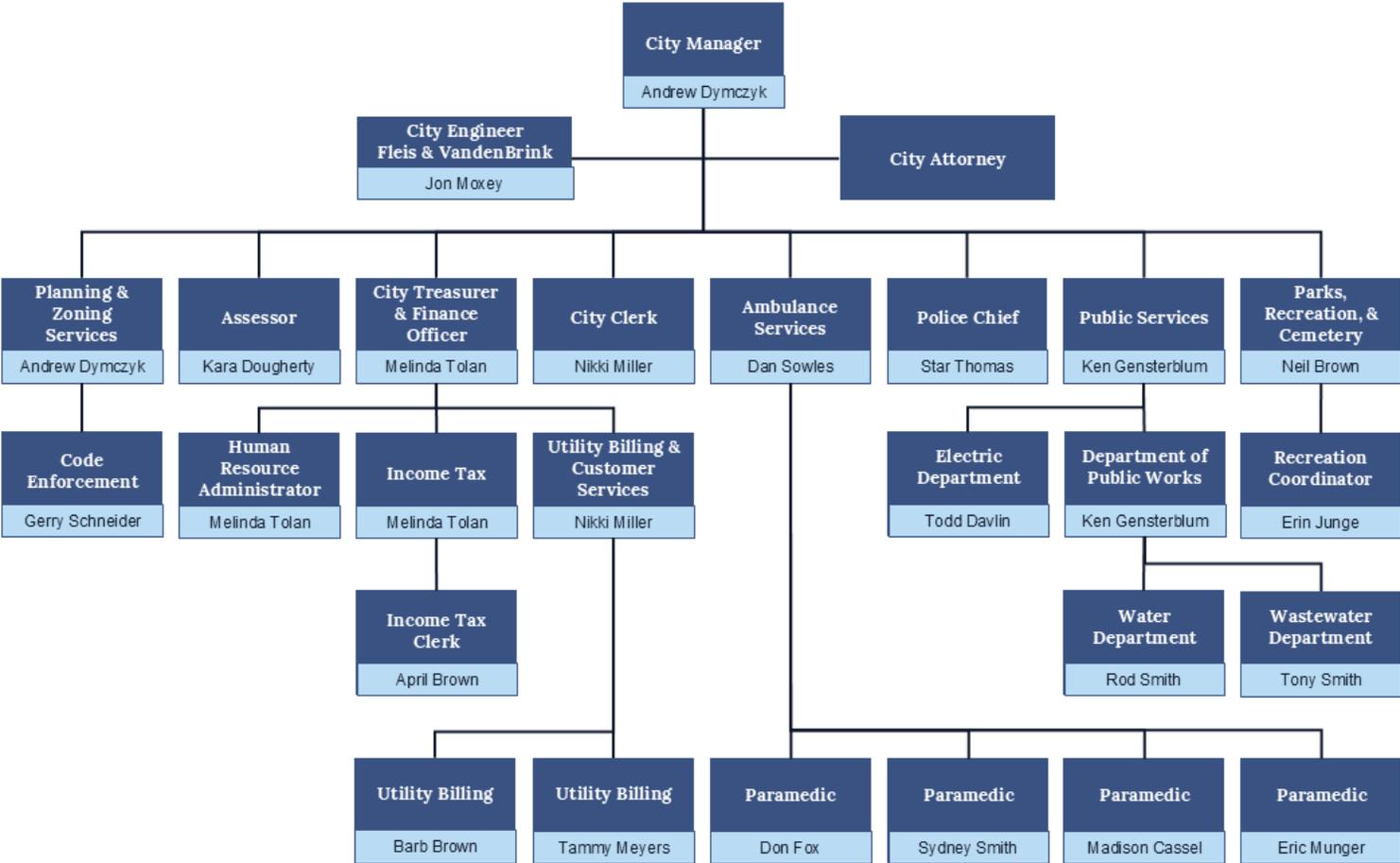
City Manager	Andrew Dymczyk
City Treasurer/Finance Officer	Melinda Tolan
City Attorney	Toby Koenig
Electric Superintendent	Todd Davlin
City Clerk	Monique I. Miller
Assessor	Kara Daugherty
Director of Ambulance Services	Dan Sowles
Police Chief	Star Thomas
Director of Public Works	Ken Gensterblum
Director of Parks, Recreation & Cemetery	Neil Brown
Zoning Administrator	Andrew Dymczyk
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: Andrew Dymczyk, City Manager
Re: Budget Calendar for FY 2025-2026

January 17, 2025	Department Heads provide departmental goals.
February 7, 2025	Department Heads receive budget worksheets.
February 4, 2025 AT 5:00 PM	City Council holds Goal Setting Session.
February 28, 2025	Department Heads submit budget requests.
March 3-21, 2025	City Manager reviews budget requests and prepares draft budget.
March 24-28, 2025	City Manager meets with Department Heads as needed to review requests and adjust recommendations.
April 21, 2025	City Manager submits budget recommendation to City Council and the City Council schedules a Budget Workshop. City Council schedules Public Hearing.
April 22, 2025	City Council holds a Budget Workshop.
May 9, 2025	Notice of Public Hearing on budget must be published by this date.
May 19, 2025	City Council holds Public Hearing and considers adoption of budget.
July 1, 2025	FY 2025-2026 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 Tuesday, April 22, 2025 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 2025/2026 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, 2025 through June 30, 2026. The Public Hearing will be held on Monday, May 19, 2025 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 Johnston, supported by Council Member Sheehan,
made a motion to adopt the following resolution:

RESOLUTION NO. 25-27

**A RESOLUTION TO ADOPT THE CITY
OF PORTLAND’S ANNUAL BUDGET
FOR FISCAL YEAR 2025-2026 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, 2025, and ending June 30, 2026, to the City Council on April 21, 2025; 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 19, 2025, 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, 2025, and ending June 30, 2026, are hereby appropriated by the Portland City Council as follows:

101 - GENERAL FUND	
Mayor and Council	\$ 36,820.00
City Manager	\$ 244,130.00
General Administration	\$ 524,780.00
Assessor’s Department	\$ 75,815.00
Elections	\$ 9,650.00
City Hall	\$ 99,915.00
Economic Development	\$ 29,750.00
	Police Department
	\$1,098,389.00
	Code Enforcement Zoning and Planning
	\$ 27,375.00
	Cemetery Department
	\$ 230,095.00
	Community Promotion
	\$ 458,486.00
	Parks Department
	<u>\$ 289,100.00</u>
SUBTOTAL OF EXPENDITURES FOR GENERAL FUND	\$3,124,305.00
105 - INCOME TAX FUND	\$1,758,221.00
202 - MAJOR STREET FUND	\$1,028,504.00
203 - LOCAL STREET FUND	\$1,562,697.00
208 - RECREATION FUND	\$ 153,760.00
210 - AMBULANCE FUND	\$1,265,348.00
248 - DOWNTOWN DEVELOPMENT AUTHORITY FUND	\$ 465,260.00
405- WELLHEAD IMPROVEMENT	\$ 10,000.00
520 – REFUSE COLLECTION FUND	\$ 218,000.00
582 - ELECTRIC DEPARTMENT FUND	\$ 6,471,693.00

590 - WASTEWATER DISPOSAL FUND	\$ 2,137,186.00
591 - WATER DEPARTMENT FUND	\$ 983,338.00
661 - MOTOR POOL FUND	<u>\$ 502,941.00</u>

GRAND TOTAL EXPENDITURES
ALL FUNDS **\$19,681,253.00**

BE IT FURTHER RESOLVED, that the contributions "TO and FROM" for the fiscal year commencing July 1, 2025, and ending June 30, 2026, are hereby appropriated by the City Council as follows:

From General Fund	
To Recreation Fund	\$ 32,000.00
From Income Tax	
To Major Street Fund	\$ 384,000.00
From Income Tax	
To Local Street Fund	\$ 1,050,000.00
From Major Street Fund	
To Local Street Fund	\$ 60,000.00
From Electric Fund	
To General Fund	\$ 115,391.00
From Wastewater Fund	
To General Fund	\$ 81,250.00
From Water Fund	
To General Fund	\$ 40,805.00

GRAND TOTAL TRANSFERS

ALL FUNDS **\$ 1,763,446.00**

BE IT FURTHER RESOLVED, that the revenues for the fiscal year commencing July 1, 2025, and ending June 30, 2026, are estimated as follows:

101 - GENERAL FUND REVENUE	
Taxes	\$1,415,706.00
Licenses & Permits	\$ 40,400.00
Grants / Revenue Sharing	\$ 560,473.00
Charges for Services	\$ 528,152.00
Fines & Forfeits	\$ 12,500.00
Other	<u>\$ 398,371.00</u>

SUBTOTAL OF REVENUES FOR
GENERAL FUND **\$2,955,602.00**

105 - INCOME TAX FUND	\$1,200,000.00
150 - PERPETUAL CARE	\$ 3,400.00
202 - MAJOR STREET FUND	\$ 878,548.00
203 - LOCAL STREET FUND	\$1,495,564.00
208 - RECREATION FUND	\$ 153,760.00
210 - AMBULANCE FUND	\$1,167,345.00
248 - DOWNTOWN DEVELOPMENT	
AUTHORITY FUND	\$ 483,000.00
405- WELLHEAD IMPROVEMENT	\$ 10,000.00
520 - REFUSE COLLECTION FUND	\$ 219,670.00
582 - ELECTRIC DEPARTMENT FUND	\$5,753,650.00
590 - WASTEWATER DISPOSAL FUND	\$1,857,216.00
591 - WATER DEPARTMENT FUND	\$ 960,200.00
661- EQUIPMENT FUND	<u>\$ 315,700.00</u>

**GRAND TOTAL REVENUES
ALL FUNDS**

\$17,453,655.00

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

101 - GENERAL FUND	\$ 168,703.00
105 - INCOME TAX FUND	\$ 558,221.00
202- MAJOR STREETS	\$ 149,956.00
203 -LOCAL STREET FUND	\$ 67,133.00
208- RECREATION	\$ 0.00
201- AMBULANCE	\$ 98,003.00
248 -DDA FUND	\$ 0.00
582 -ELECTRIC DEPARTMENT FUND	\$ 718,043.00
590 -WASTEWATER FUND	\$ 279,970.00
591 - WATER DEPARTMENT FUND	\$ 23,138.00
661 – MOTOR POOL FUND	<u>\$ 187,241.00</u>

TOTAL \$ 2,250,408.00

BE IT FURTHER RESOLVED, that 12.3645 mills be levied on the taxable assessed valuation as equalized for general operating requirements of the City of Portland and 0.9768 mills be levied on the taxable assessed valuation as equalized for local streets and the Mayor and Clerk are authorized to sign the 2025 Tax Rate Request (form L-4029) to request a total levy of 13.3413 mills.

BE IT FURTHER RESOLVED, the water and wastewater utility rates have been reviewed and determined that a 7% increase in water, a 3% increase in wastewater, and 4% base-rate 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: Johnston, Sheehan, VanSlambrouck, Fitzsimmons, Barnes

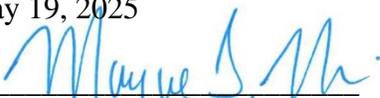
Nays: None

Absent: None

Abstain: None

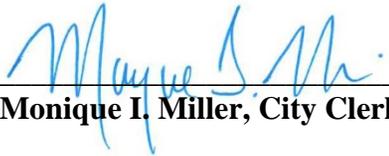
RESOLUTION DECLARED ADOPTED.

Dated: May 19, 2025


Monique I. Miller, City Clerk

CERTIFICATION

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the City Council of the City of Portland, County of Ionia, State of Michigan, at a regular meeting held on May 19, 2025, and that the meeting was conducted and public notice of the meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976.



Monique I. Miller, City Clerk



GENERAL FUND

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Dept 000								
101-000-402.000	REAL PROPERTY TAXES	1,218,862	1,271,012	1,293,100	1,330,843	1,403,956	1,403,956	1,403,956
101-000-432.000	PILOT-GOLDEN BRIDGE MANOR	1,800	1,830	1,900		1,900	1,900	1,900
101-000-432.001	PILOT- WODA (OLD SCHOOL MANOR)	3,200	3,331	3,400	3,356	3,350	3,350	3,350
101-000-445.000	PENALTY & INTEREST	4,500	6,526	5,800	5,664	6,500	6,500	6,500
101-000-447.000	TAX COLLECTION FEES	49,000	46,600	53,500	53,571	53,000	53,000	53,000
101-000-451.000	SPECIAL ASSESSMENT FEES		5		5			
101-000-476.000	BUSINESS PERMITS	100	100		690	400	400	400
101-000-477.000	CABLE TV FEES	14,000	11,606	9,000	8,419	8,000	8,000	8,000
101-000-490.000	NON-BUSINESS PERMITS	85,000	47,278	85,000	24,845	40,000	40,000	40,000
101-000-543.000	ACT 302 POLICE TRAINING GRANT	500	1,946	2,200	2,241	1,500	1,500	1,500
101-000-543.001	MCOLES CE		3,000	6,000	6,000			
101-000-568.000	CONTRIBUTION FROM STATE -GRANT		24,000	112,500				
101-000-570.000	LIQUOR FEES	3,900	6,328	3,000	3,422	5,000	5,000	5,000
101-000-573.000	LOCAL COMM. STABILIZATION SHARE APPROP		10,712	5,000	1,690	3,000	3,000	3,000
101-000-574.000	REVENUE SHARING-CONST SALES	414,503	410,122	417,839	344,424	415,169	415,169	415,169
101-000-574.001	REVENUE SHARING-STAT SALES	121,006	124,051	135,927	110,023	138,392	138,392	138,392
101-000-574.002	REVENUE SHARING -PUBLIC SAFETY		2,990	2,517	606	2,412	2,412	2,412
101-000-609.000	SEX OFFENDER REGISTRATION FEES	100	50	100				
101-000-620.000	PBT TESTING FEES		7		9			
101-000-623.000	TRANSCRIPT FEES	400	1,045	700	592	500	500	500
101-000-624.000	MISCELLANEOUS FEES		1	800	865	500	500	500
101-000-628.000	ADMINISTRATIVE CHARGES	442,992	442,992	480,352	440,323	480,352	480,352	480,352
101-000-630.000	CEMETERY LOT SALES	10,000	17,825	37,000	40,700	20,000	18,800	18,800
101-000-633.000	CEMETERY CARE FEES	6,000	11,824	19,000	22,446	18,000	15,000	15,000
101-000-634.000	GRAVE OPENING FEES	13,000	15,900	13,000	27,500	21,000	21,000	21,000
101-000-656.000	DISTRICT COURT FINES	6,800	11,203	9,500	5,567	10,000	10,000	10,000
101-000-661.000	PARKING FINES	1,400	400	1,500	1,830	1,000	1,000	1,000
101-000-663.000	MISCELLANEOUS FINES	1,200	1,311	1,300	1,460	1,500	1,500	1,500
101-000-665.000	INTEREST INCOME	5,600	27,182	6,000	7,250	5,000	5,000	5,000
101-000-665.002	INTEREST INCOME-PERPETUAL CARE	500	2,349	1,000	1,466	1,500	1,500	1,500
101-000-667.000	RENTAL INCOME	7,000	9,940	12,500	8,640	11,000	11,000	11,000
101-000-676.001	DONATIONS-MISCELLANEOUS	100	125		125	125	125	125
101-000-676.004	DONATION-RED MILL BUILDING	10,000	2,500					
101-000-676.006	DONATION - PARKS				100			
101-000-678.000	MERS FOREITURE REVENUES	2,500	10,371	2,500	2,473	3,000	3,000	3,000
101-000-678.005	REIMBURSEMENTS-INSURANCE AND WC	6,000	8,738	6,000	5,730	6,000	9,000	9,000
101-000-678.006	REIMBURSEMENTS- MISCELLANEOUS	25,000	95,353	43,000	46,790	45,000	50,000	50,000
101-000-678.007	REIMBURSEMENTS-PAMA	2,000	1,932	2,900	2,903	2,000	2,000	2,000
101-000-678.016	REIMBURSEMENTS - ELECTIONS			5,500	5,594			
101-000-693.000	SALE OF EQUIPMENT	4,900	194	7,000	7,209	5,000	5,000	5,000
101-000-699.150	TRANSFER FROM PERP CARE	175	361	400	346	300	300	300
101-000-699.582	TRANSFER FROM ELECTRIC (IN LIEU	109,391	109,391	133,391	133,391	115,391	115,391	115,391
101-000-699.590	TRANS FROM WASTEWATER (IN LIEU O	52,750	52,750	67,670	67,670	81,250	81,250	81,250
101-000-699.591	TRANSFER FROM WATER (IN LIEU OF	39,200	39,200	39,256	39,256	40,805	40,805	40,805
NET OF REVENUES/APPROPRIATIONS - 000 -		2,663,379	2,834,381	3,027,052	2,766,034	2,951,802	2,955,602	2,955,602

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	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 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	300	264	270	212	270	270	270
101-100-719.000	OTHER FRINGE	750	750	750	750	750	750	750
101-100-720.000	WORKER'S COMPENSATION	40	24	40	22			
101-100-864.000	CONFERENCE & WORKSHOP	1,000		500		500	500	500
101-100-956.000	MISCELLANEOUS EXPENSES	900	829	600	251	600	600	600
101-100-995.208	TRANSFER TO RECREATION	32,000	32,000	30,000	22,500	32,000	32,000	32,000
101-100-995.661	TRANSFER TO MOTOR POOL	24,000	24,000					
NET OF REVENUES/APPROPRIATIONS - 100 - COUNCIL		(61,690)	(60,567)	(34,860)	(25,760)	(36,820)	(36,820)	(36,820)

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	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Dept 172 - CITY MANAGER								
101-172-703.000	S & W SUPERVISOR	147,000	143,357	159,511	134,062	163,712	163,712	163,712
101-172-715.000	S & W SOCIAL SECURITY	11,300	10,306	12,202	9,858	12,530	12,530	12,530
101-172-716.000	HEALTH INSURANCE	16,500	16,316	8,333	3,952	5,900	5,900	5,900
101-172-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	3,200	2,560	1,970	1,970	1,750	1,750	1,750
101-172-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	4,800		2,320		500	500	500
101-172-717.000	LIFE/LTD INSURANCE	1,800	1,622	1,700	1,644	1,830	1,830	1,830
101-172-718.000	PENSION	33,000	32,311	38,000	31,626	51,000	51,000	51,000
101-172-719.000	OTHER FRINGE	350	300	300		300	300	300
101-172-720.000	WORKER'S COMPENSATION	250	207	400	198	250	250	250
101-172-723.000	UNEMPLOYMENT	20	6	20	17	28	28	28
101-172-727.000	OFFICE SUPPLIES	36						
101-172-740.000	OPERATING SUPPLIES			150	135	150	150	150
101-172-804.000	CONTRACTUAL SERVICE	11,600	4,644	7,500	7,069			
101-172-851.000	TELEPHONE SERVICE	600		400	320	480	480	480
101-172-864.000	CONFERENCE & WORKSHOP	1,800	445	1,800	784	3,000	3,000	3,000
101-172-869.000	MILEAGE	810		5,200	5,187			
101-172-934.000	M & R OFFICE EQUIPMENT	2,000	1,047	500	569	1,000	1,000	1,000
101-172-956.000	MISCELLANEOUS EXPENSES			200	156	200	200	200
101-172-958.000	DUES & SUBSCRIPTIONS	1,500	1,168	1,500	1,000	1,500	1,500	1,500
NET OF REVENUES/APPROPRIATIONS - 172 - CITY MANAGER		(236,566)	(214,289)	(242,006)	(198,547)	(244,130)	(244,130)	(244,130)

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	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Dept 201 - GENERAL ADMINISTRATION								
101-201-703.000	S & W SUPERVISOR	128,066	123,927	131,557	105,447	128,000	128,000	128,000
101-201-704.000	S & W RECORDKEEPING	54,000	49,552	41,000	34,817	44,000	44,000	44,000
101-201-715.000	S & W SOCIAL SECURITY	13,500	12,310	13,900	10,041	13,100	13,100	13,100
101-201-716.000	HEALTH INSURANCE	27,000	24,325	34,000	17,970	27,000	27,000	27,000
101-201-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	5,300	4,213	4,800	4,705	5,000	5,000	5,000
101-201-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	6,500	6,248	9,500	8,422	9,000	9,000	9,000
101-201-717.000	LIFE/LTD INSURANCE	2,000	1,588	2,000	1,968	2,300	2,300	2,300
101-201-718.000	PENSION	38,000	34,954	48,000	37,616	61,500	61,500	61,500
101-201-719.000	OTHER FRINGE	1,100	1,150	1,100	1,200	1,200	1,200	1,200
101-201-720.000	WORKER'S COMPENSATION	800	467	800	430	500	500	500
101-201-723.000	UNEMPLOYMENT	50	10	50	8	30	30	30
101-201-727.000	OFFICE SUPPLIES	3,900	3,848	3,500	2,319	3,300	3,300	3,300
101-201-730.000	POSTAGE	6,600	7,031	6,900	5,629	7,200	7,200	7,200
101-201-734.000	SAFETY SUPPLIES	1,725	851	1,200	347	900	900	900
101-201-740.000	OPERATING SUPPLIES	3,500	3,478	3,000	3,319	3,500	3,500	3,500
101-201-801.000	LEGAL SERVICE	38,000	49,387	55,000	51,465	15,000	15,000	15,000
101-201-802.000	AUDIT SERVICE	6,500	6,250	5,500	5,200	6,300	6,300	6,300
101-201-803.000	ENGINEERING SERVICE	12,000	10,844	8,000	1,118	5,000	5,000	5,000
101-201-804.000	CONTRACTUAL SERVICE	9,800	5,618	8,000	4,339	7,000	7,000	7,000
101-201-804.200	CONTRACTUAL SERVICES NON BUSINESS PE	85,000	47,180	85,000	22,136	40,000	40,000	40,000
101-201-806.000	DATA PROCESSING	33,000	31,996	38,000	29,278	52,000	52,000	52,000
101-201-810.000	EQUIPMENT MAINTENANCE CONTRACT	13,500	12,633	17,000	10,857	13,000	13,000	13,000
101-201-851.000	TELEPHONE SERVICE	8,500	9,698	8,500	6,805	9,800	9,800	9,800
101-201-864.000	CONFERENCE & WORKSHOP	500	62	1,500	1,838	1,200	1,200	1,200
101-201-901.000	LEGAL NOTICES	4,500	4,656	4,500	4,987	5,000	5,000	5,000
101-201-912.000	PROPERTY INSURANCE	10,000	9,728	6,000	5,717	6,000	6,000	6,000
101-201-913.000	LIABILITY INSURANCE	57,000	56,967	43,500	43,210	46,000	46,000	46,000
101-201-913.001	LIABILITY INSURANCE DEDUCTIBLE			2,500				
101-201-934.000	M & R OFFICE EQUIPMENT	7,200	7,119	6,500	3,423	5,000	5,000	5,000
101-201-956.000	MISCELLANEOUS EXPENSES	950	1,479	1,500	772	1,500	1,500	1,500
101-201-958.000	DUES & SUBSCRIPTIONS	4,500	4,475	4,500	4,927	4,500	4,500	4,500
101-201-975.003	CAP OUTLAY- BOARDWALK IMPROVEMENTS	120,000	119,514					
101-201-983.000	OFFICE EQUIPMENT LEASE	1,100	822	1,100	744	950	950	950
NET OF REVENUES/APPROPRIATIONS - 201 - GENERAL ADMINISTRATIO		(704,091)	(652,380)	(597,907)	(431,054)	(524,780)	(524,780)	(524,780)

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	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Dept 257 - ASSESSING								
101-257-712.000	S & W ELECTED OFFICIALS	720	570	720	820	765	765	765
101-257-718.000	PENSION	15,100	15,096	19,380	17,765	26,150	26,150	26,150
101-257-720.000	WORKER'S COMPENSATION	100	20	20	4			
101-257-727.000	OFFICE SUPPLIES	400	380	300	235	300	300	300
101-257-730.000	POSTAGE	1,600	1,500	300	400	400	400	400
101-257-740.000	OPERATING SUPPLIES	150						
101-257-801.000	LEGAL SERVICE	900	910	400	78	400	400	400
101-257-804.000	CONTRACTUAL SERVICE	40,750	39,115	43,000	34,981	45,000	45,000	45,000
101-257-806.000	DATA PROCESSING	1,500	1,300	1,500	1,910	2,000	2,000	2,000
101-257-810.000	EQUIPMENT MAINTENANCE CONTRACT	1,550	1,564	500	1,388	500	500	500
101-257-851.000	TELEPHONE SERVICE	500						
101-257-901.000	LEGAL NOTICES	600	589		453			
101-257-934.000	M & R OFFICE EQUIPMENT			500				
101-257-956.000	MISCELLANEOUS EXPENSES	20	20		45			
101-257-958.000	DUES & SUBSCRIPTIONS	500		500				
101-257-960.000	EDUCATION & TRAINING				10	300	300	300
NET OF REVENUES/APPROPRIATIONS - 257 - ASSESSING		(64,390)	(61,064)	(67,120)	(58,089)	(75,815)	(75,815)	(75,815)

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Dept 262 - ELECTIONS								
101-262-706.000	S & W PARTTIME	4,500	2,973	5,500	5,131	2,000	2,000	2,000
101-262-730.000	POSTAGE	750	180	750	144	750	750	750
101-262-740.000	OPERATING SUPPLIES	3,100	3,077	3,200	1,154	3,000	3,000	3,000
101-262-801.000	LEGAL SERVICE	1,500	1,505	1,000	620	500	500	500
101-262-804.000	CONTRACTUAL SERVICE	2,500	1,251	2,000	1,000	1,000	1,000	1,000
101-262-806.000	DATA PROCESSING	600		600		500	500	500
101-262-810.000	EQUIPMENT MAINTENANCE CONTRACT	1,230	1,228	1,230		1,300	1,300	1,300
101-262-901.000	LEGAL NOTICES	150						
101-262-956.000	MISCELLANEOUS EXPENSES	800	762	1,000	589	600	600	600
NET OF REVENUES/APPROPRIATIONS - 262 - ELECTIONS		(15,130)	(10,976)	(15,280)	(8,638)	(9,650)	(9,650)	(9,650)

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	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Dept 265 - CITY HALL								
101-265-702.000	S & W FULLTIME	1,800	1,728	1,600	1,436	1,850	1,850	1,850
101-265-706.000	S & W PARTTIME	1,000	1,094	1,600	916	1,300	1,300	1,300
101-265-710.000	S & W OVERTIME	100	80	100	71	100	100	100
101-265-715.000	S & W SOCIAL SECURITY	215	218	200	182	220	220	220
101-265-716.000	HEALTH INSURANCE	100	92	100	102	110	110	110
101-265-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION				45	50	50	50
101-265-717.000	LIFE/LTD INSURANCE	30	27	30	33	30	30	30
101-265-718.000	PENSION	400	394	400	289	350	350	350
101-265-723.000	UNEMPLOYMENT	5	1	5	1	5	5	5
101-265-734.000	SAFETY SUPPLIES	650	767	600	243	500	500	500
101-265-740.000	OPERATING SUPPLIES	1,600	1,416	1,500	981	1,500	1,500	1,500
101-265-804.000	CONTRACTUAL SERVICE	10,000	7,911	14,300	13,402	15,200	15,200	15,200
101-265-810.000	EQUIPMENT MAINTENANCE CONTRACT	10,500	10,348	12,500	7,396	11,000	11,000	11,000
101-265-921.000	ELECTRICITY	19,800	16,689	18,500	14,143	17,000	17,000	17,000
101-265-922.000	GAS	7,500	7,688	8,000	6,789	8,000	8,000	8,000
101-265-923.000	WATER	12,500	7,502	12,000	6,618	9,000	9,000	9,000
101-265-924.000	SEWER	3,000	1,846	3,000	1,988	2,500	2,500	2,500
101-265-930.000	M & R BUILDING	39,000	39,040	29,000	22,472	30,000	30,000	30,000
101-265-931.000	M & R EQUIPMENT	400	357			400	400	400
101-265-934.000	M & R OFFICE EQUIPMENT	3,000		500				
101-265-947.000	VEHICLE RENTAL	500	500	500	435	800	800	800
NET OF REVENUES/APPROPRIATIONS - 265 - CITY HALL		(112,100)	(97,698)	(104,435)	(77,542)	(99,915)	(99,915)	(99,915)

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	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Dept 301 - POLICE								
101-301-702.000	S & W FULLTIME	450,100	376,796	444,000	312,845	489,100	489,100	489,100
101-301-703.000	S & W SUPERVISOR	113,026	107,192	115,000	94,086	119,500	119,500	119,500
101-301-706.000	S & W PARTTIME	8,500	9,047	9,500	5,396	10,000	10,000	10,000
101-301-710.000	S & W OVERTIME	30,000	33,184	38,000	32,584	36,000	36,000	36,000
101-301-711.000	S & W HEALTH PREMIUMS	1,200	1,200	200	5			
101-301-715.000	S & W SOCIAL SECURITY	43,000	38,299	46,400	32,229	50,900	50,900	50,900
101-301-716.000	HEALTH INSURANCE	45,000	49,314	81,500	52,351	100,354	100,354	100,354
101-301-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	17,500	15,917	18,400	18,358	16,000	16,000	16,000
101-301-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	4,800	4,800	8,000	7,302	8,000	8,000	8,000
101-301-717.000	LIFE/LTD INSURANCE	6,800	6,773	7,500	6,810	8,000	8,000	8,000
101-301-718.000	PENSION	85,000	80,040	99,300	85,770	126,500	126,500	126,500
101-301-719.000	OTHER FRINGE	2,100	1,950	2,200	1,950	2,000	2,000	2,000
101-301-720.000	WORKER'S COMPENSATION	5,000	4,687	5,000	4,478	4,500	4,500	4,500
101-301-723.000	UNEMPLOYMENT	150	55	150	36	50	50	50
101-301-727.000	OFFICE SUPPLIES	800	683	1,100	674	1,100	1,100	1,100
101-301-730.000	POSTAGE	900	887	700	682	700	700	700
101-301-740.000	OPERATING SUPPLIES	11,000	9,842	11,000	6,130	11,000	11,000	11,000
101-301-745.000	MOTOR FUEL & OIL	13,000	13,548	13,000	10,499	13,000	13,000	13,000
101-301-801.000	LEGAL SERVICE	30,000	23,138	28,000	14,922	22,000	22,000	22,000
101-301-804.000	CONTRACTUAL SERVICE	13,500	13,507	17,491	8,737	17,500	17,500	17,500
101-301-810.000	EQUIPMENT MAINTENANCE CONTRACT	100	85	500	292	450	450	450
101-301-851.000	TELEPHONE SERVICE	3,100	2,949	2,900	2,355	2,900	2,900	2,900
101-301-852.000	RADIO MAINTENANCE	600	377	800	289	800	800	800
101-301-864.000	CONFERENCE & WORKSHOP	650	543	700		800	800	800
101-301-869.000	MILEAGE	500		500		500	500	500
101-301-912.000	PROPERTY INSURANCE	3,500	3,465	4,100	4,049	4,100	4,100	4,100
101-301-913.000	LIABILITY INSURANCE	11,000	10,906	11,000	10,477	11,000	11,000	11,000
101-301-921.000	ELECTRICITY	4,000	2,854	4,000	2,523	3,500	3,500	3,500
101-301-923.000	WATER	225	172	200	169	200	200	200
101-301-924.000	SEWER	450	414	400	421	450	450	450
101-301-930.000	M & R BUILDING	1,500	1,243	4,000	1,805	2,000	2,000	2,000
101-301-931.000	M & R EQUIPMENT	9,200	4,963	11,400	269	11,400	11,400	11,400
101-301-933.000	M & R VEHICLES	9,000	7,107	10,500	8,794	10,500	10,500	10,500
101-301-934.000	M & R OFFICE EQUIPMENT	2,500	749	4,500	4,428	2,000	2,000	2,000
101-301-956.000	MISCELLANEOUS EXPENSES	2,000	1,001	1,000	1,042	1,000	1,000	1,000
101-301-958.000	DUES & SUBSCRIPTIONS	150	115	185	150	185	185	185
101-301-960.000	EDUCATION & TRAINING	4,500	15,573	4,500	1,505	1,000	1,000	1,000
101-301-960.001	ACT 302 POLICE TRAINING	500	500	500	500	900	900	900
101-301-960.002	EDUCATION & TRAINING - MANDATED CE				720	8,500	8,500	8,500
101-301-977.000	CAPITAL OUTLAY-EQUIPMENT	64,000	64,000					
101-301-980.000	CAPITAL OUTLAY-OFFICE EQUIPMEN	8,500	8,413					
NET OF REVENUES/APPROPRIATIONS - 301 - POLICE		(1,007,351)	(916,288)	(1,008,126)	(735,632)	(1,098,389)	(1,098,389)	(1,098,389)

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	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Dept 371 - CODE ENFORCEMENT								
101-371-706.000	S & W PARTTIME	3,000	1,574	2,000	396	1,800	1,800	1,800
101-371-715.000	S & W SOCIAL SECURITY	500	120	125	30	125	125	125
101-371-718.000	PENSION	7,600	7,548	9,700	8,877	13,100	13,100	13,100
101-371-720.000	WORKER'S COMPENSATION	50	44	50	47	50	50	50
101-371-723.000	UNEMPLOYMENT	20						
101-371-730.000	POSTAGE	700	680	700	544	500	500	500
101-371-801.000	LEGAL SERVICE	3,000	2,876	3,000		1,000	1,000	1,000
101-371-804.000	CONTRACTUAL SERVICE	5,400	5,304	2,500				
101-371-804.002	CONTRACTED SERVICE-ZONING ADMIN	10,000	6,251	10,500	7,347	8,000	8,000	8,000
101-371-806.000	DATA PROCESSING	1,100	1,095	1,100	1,150	2,000	2,000	2,000
101-371-810.000	EQUIPMENT MAINTENANCE CONTRACT	250	85	500	287	500	500	500
101-371-851.000	TELEPHONE SERVICE			550	306	300	300	300
101-371-934.000	M & R OFFICE EQUIPMENT	500						
101-371-947.000	VEHICLE RENTAL	400						
101-371-958.000	DUES & SUBSCRIPTIONS	150		150				
NET OF REVENUES/APPROPRIATIONS - 371 - CODE ENFORCEMENT		(32,670)	(25,577)	(30,875)	(18,984)	(27,375)	(27,375)	(27,375)

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	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Dept 567 - CEMETERY								
101-567-702.000	S & W FULLTIME	48,900	43,031	46,500	34,764	48,000	48,000	48,000
101-567-703.000	S & W SUPERVISOR	46,200	45,090	46,902	40,481	48,300	48,300	48,300
101-567-706.000	S & W PARTTIME	20,000	24,687	28,000	13,302	28,900	28,900	28,900
101-567-710.000	S & W OVERTIME	2,400	2,234	2,300	1,465	2,300	2,300	2,300
101-567-711.000	S & W HEALTH PREMIUMS	1,200	1,200	1,200	1,020	1,200	1,200	1,200
101-567-715.000	S & W SOCIAL SECURITY	8,990	8,844	9,200	6,927	9,845	9,845	9,845
101-567-716.000	HEALTH INSURANCE	2,600	2,672	2,200	2,293	2,200	2,200	2,200
101-567-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	720	576	750	744	800	800	800
101-567-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,200	1,080	1,200		1,000	1,000	1,000
101-567-717.000	LIFE/LTD INSURANCE	1,500	1,152	1,500	1,277	1,600	1,600	1,600
101-567-718.000	PENSION	23,000	22,293	24,000	21,880	28,000	28,000	28,000
101-567-719.000	OTHER FRINGE	400	300	300	300	300	300	300
101-567-720.000	WORKER'S COMPENSATION	1,300	1,298	1,300	1,243	1,300	1,300	1,300
101-567-723.000	UNEMPLOYMENT	50	24	50	11	25	25	25
101-567-727.000	OFFICE SUPPLIES	200	179	150	94	150	150	150
101-567-730.000	POSTAGE	200	180	150	144	150	150	150
101-567-734.000	SAFETY SUPPLIES	850	789	850	719	700	700	700
101-567-740.000	OPERATING SUPPLIES	5,000	4,827	5,000	2,365	5,000	5,000	5,000
101-567-745.000	MOTOR FUEL & OIL	4,000	2,823	4,000	1,485	3,000	3,000	3,000
101-567-751.000	UNIFORM CLEANING	1,000	735	1,000	501	750	750	750
101-567-766.000	TOOLS	250	250	250		250	250	250
101-567-775.000	M & R SUPPLIES	500	213	500	49	500	500	500
101-567-806.000	DATA PROCESSING	1,100	695	750	717	750	750	750
101-567-851.000	TELEPHONE SERVICE	250	260	250	218	250	250	250
101-567-864.000	CONFERENCE & WORKSHOP	1,050	1,004	1,000				
101-567-912.000	PROPERTY INSURANCE	300	284	325	322	325	325	325
101-567-921.000	ELECTRICITY	1,100	982	1,100	867	1,100	1,100	1,100
101-567-922.000	GAS	3,500	2,564	3,500	1,940	2,500	2,500	2,500
101-567-923.000	WATER	1,500	1,113	1,500	1,216	1,500	1,500	1,500
101-567-924.000	SEWER	550	542	650	534	650	650	650
101-567-930.000	M & R BUILDING	2,500	874	2,500	920	2,000	2,000	2,000
101-567-931.000	M & R EQUIPMENT	6,820	6,244	8,000	2,703	6,000	6,000	6,000
101-567-932.000	M & R GROUNDS	2,915	744	3,000	1,641	5,000	5,000	5,000
101-567-934.000	M & R OFFICE EQUIPMENT	200		200		200	200	200
101-567-947.000	VEHICLE RENTAL	10,000	10,000	10,000	5,877	10,000	10,000	10,000
101-567-956.000	MISCELLANEOUS EXPENSES	250		250		500	500	500
101-567-958.000	DUES & SUBSCRIPTIONS	45	45	50	45	50	50	50
101-567-974.000	LAND IMPROVEMENTS	11,085	11,085			15,000	15,000	15,000
101-567-977.000	CAPITAL OUTLAY-EQUIPMENT	8,180	8,179					
NET OF REVENUES/APPROPRIATIONS - 567 - CEMETERY		(221,805)	(209,092)	(210,377)	(148,064)	(230,095)	(230,095)	(230,095)

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Dept 707 - COMMUNITY PROMOTIONS								
101-707-702.000	S & W FULLTIME	100	90	1,500	1,077	2,500	2,500	2,500
101-707-710.000	S& W OVERTIME	1,700	1,459	1,500	1,469	1,500	1,500	1,500
101-707-715.000	S & W SOCIAL SECURITY	120	111	125	184	125	125	125
101-707-716.000	HEALTH INSURANCE	250	212	250	287	250	250	250
101-707-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION			5	3	5	5	5
101-707-717.000	LIFE/LTD INSURANCE	50	44	40	75	45	45	45
101-707-717.001	LIFE INSURANCE-RETIREES	360	353	360	312	360	360	360
101-707-718.000	PENSION	400	310	250	437	180	180	180
101-707-723.000	UNEMPLOYMENT			5		5	5	5
101-707-740.000	OPERATING SUPPLIES			40	23	40	40	40
101-707-804.001	CONTRACT SERVICE-TORNADO SIREN	4,500	3,692	1,800	1,765	1,800	1,800	1,800
101-707-804.210	CONTRACTUAL SERVICE-AMBULANCE	75,920	75,920	113,880	113,880	117,676	117,676	117,676
101-707-804.336	CONTRACTUAL SERVICE-FIRE AUTHORITY	129,000	128,664	146,100	146,957	151,200	151,200	151,200
101-707-806.000	DATA PROCESSING-CITY WEBSITE	15,000	9,021	9,000	9,197	9,200	9,200	9,200
101-707-881.000	COMMUNITY PROMOTIONS	4,800	4,599	3,000	1,624	1,500	1,500	1,500
101-707-884.000	CLEANUP WEEK	13,000	12,063	11,000		12,000	12,000	12,000
101-707-912.000	PROPERTY INSURANCE	150	143	150	114	150	150	150
101-707-920.000	STREET LIGHTING	37,000	30,340	31,000	27,635	30,000	30,000	30,000
101-707-921.000	ELECTRICITY	2,400	2,168	2,300	2,038	2,500	2,500	2,500
101-707-947.000	VEHICLE RENTAL	50	26	50	40	50	50	50
101-707-956.000	MISCELLANEOUS EXPENSES	2,100	2,133	1,800	1,292	1,900	1,900	1,900
101-707-966.001	ANNEXATION AGREEMENT-PROPERTY TAX	25,500	25,090	26,500	26,423	27,500	27,500	27,500
101-707-966.002	ANNEXATION AGREEMENT-REVENUE SHARIN	42,000	37,847	41,000	31,784	43,000	43,000	43,000
101-707-969.001	CONTRIBUTIONS TO PAMA	35,000	30,539	25,000	21,665	10,500	10,500	10,500
101-707-975.002	CAP OUTLAY-OLD MILL BUILDING	10,000	7,278	6,000	6,000	4,500	4,500	4,500
101-707-977.000	CAPITAL OUTLAY-EQUIPMENT	32,000	31,390	27,000	26,628	40,000	40,000	40,000
NET OF REVENUES/APPROPRIATIONS - 707 - COMMUNITY PROMOTION:		(431,400)	(403,492)	(449,655)	(420,909)	(458,486)	(458,486)	(458,486)
Dept 728 - ECONOMIC DEVELOPMENT								
101-728-956.000	MISCELLANEOUS EXPENSES	28,000	26,783	30,000	26,044	28,000	28,000	28,000
101-728-969.003	CONTRIBUTIONS TO RED TEAM	2,000	1,750	1,750	1,750	1,750	1,750	1,750
NET OF REVENUES/APPROPRIATIONS - 728 - ECONOMIC DEVELOPMENT:		(30,000)	(28,533)	(31,750)	(27,794)	(29,750)	(29,750)	(29,750)

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	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Dept 751 - PARKS								
101-751-702.000	S & W FULLTIME	13,000	11,680	12,500	6,007	13,000	13,000	13,000
101-751-703.000	S & W SUPERVISOR	45,662	45,093	46,902	40,484	48,300	48,300	48,300
101-751-706.000	S & W PARTTIME	38,000	38,393	43,000	25,536	45,000	45,000	45,000
101-751-706.002	PART TIME LEIK GROVE	1,000	995	1,000	455	1,000	1,000	1,000
101-751-710.000	S & W OVERTIME	700	607	250	155	250	250	250
101-751-715.000	S & W SOCIAL SECURITY	6,950	7,316	9,300	5,505	8,300	8,300	8,300
101-751-716.000	HEALTH INSURANCE	2,900	3,151	2,900	2,039	3,000	3,000	3,000
101-751-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,035	827	750	748	900	900	900
101-751-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,200	1,080	1,200		1,000	1,000	1,000
101-751-717.000	LIFE/LTD INSURANCE	700	686	800	736	850	850	850
101-751-718.000	PENSION	6,000	5,954	6,500	4,970	6,500	6,500	6,500
101-751-719.000	OTHER FRINGE	60						
101-751-720.000	WORKER'S COMPENSATION	800	665	700	632	700	700	700
101-751-723.000	UNEMPLOYMENT	100	39	100	14	50	50	50
101-751-727.000	OFFICE SUPPLIES	200	179	200	94	200	200	200
101-751-730.000	POSTAGE	200	180	150	144	150	150	150
101-751-734.000	SAFETY SUPPLIES	600	635	600	627	700	700	700
101-751-740.000	OPERATING SUPPLIES	7,000	7,370	7,000	5,441	9,000	9,000	9,000
101-751-745.000	MOTOR FUEL & OIL	4,000	3,188	4,000	1,473	3,000	3,000	3,000
101-751-775.000	M & R SUPPLIES	2,000	433	2,000	109			
101-751-775.001	M & R RIVERTRAIL	46,500				10,000	10,000	10,000
101-751-803.000	ENGINEERING SERVICE	5,000	1,993	1,000				
101-751-806.000	DATA PROCESSING	2,000	700	1,200	1,200	1,200	1,200	1,200
101-751-851.000	TELEPHONE SERVICE	750	260	750	218	250	250	250
101-751-864.000	CONFERENCE & WORKSHOP	850	847	850	495	850	850	850
101-751-901.000	LEGAL NOTICES	100		100		100	100	100
101-751-912.000	PROPERTY INSURANCE	2,715	2,715	6,800	6,783	6,800	6,800	6,800
101-751-921.000	ELECTRICITY	9,500	8,489	9,000	8,101	9,000	9,000	9,000
101-751-922.000	GAS	2,800	2,745	3,500	2,785	3,000	3,000	3,000
101-751-923.000	WATER	23,000	17,570	22,000	18,294	19,000	19,000	19,000
101-751-924.000	SEWER	12,500	12,150	12,000	11,256	12,300	12,300	12,300
101-751-930.000	M & R BUILDING	21,700	20,399	4,000	3,159	4,000	4,000	4,000
101-751-931.000	M & R EQUIPMENT	9,420	7,010	8,000	2,751	8,000	8,000	8,000
101-751-932.000	M & R GROUNDS	59,300	59,005	5,000	2,795	45,000	45,000	45,000
101-751-947.000	VEHICLE RENTAL	5,600	5,636	4,700	3,424	5,700	5,700	5,700
101-751-956.000	MISCELLANEOUS EXPENSES	1,100	1,092	500	780	500	500	500
101-751-958.000	DUES & SUBSCRIPTIONS	500		1,000	418	1,000	1,000	1,000
101-751-960.000	EDUCATION & TRAINING	150	80	500		500	500	500
101-751-967.000	TREE MANAGEMENT	7,800	7,748	3,000	2,659	20,000	20,000	20,000
101-751-971.001	CAPITAL OUTLAY-RIVERTRAIL			215,000	192,565			
101-751-977.000	CAPITAL OUTLAY-EQUIPMENT	8,180	8,179					
101-751-998.000	STORM -23	20,000	23,790					
101-751-998.001	FLOOD -2024	4,430	4,430					
NET OF REVENUES/APPROPRIATIONS - 751 - PARKS		(376,002)	(313,309)	(438,752)	(352,852)	(289,100)	(289,100)	(289,100)

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
ESTIMATED REVENUES - FUND 101		2,663,379	2,834,381	3,027,052	2,766,034	2,951,802	2,955,602	2,955,602
APPROPRIATIONS - FUND 101		3,293,195	2,993,265	3,231,143	2,503,865	3,124,305	3,124,305	3,124,305
NET OF REVENUES/APPROPRIATIONS - FUND 101		(629,816)	(158,884)	(204,091)	262,169	(172,503)	(168,703)	(168,703)
BEGINNING FUND BALANCE		2,213,781	2,213,781	2,054,898	2,054,898	2,317,067	2,317,067	2,317,067
ENDING FUND BALANCE		1,583,965	2,054,897	1,850,807	2,317,067	2,144,564	2,148,364	2,148,364

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	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Fund 105 - INCOME TAX FUND								
Dept 000								
105-000-428.000	ESTIMATED INCOME TAX	120,000	215,010	125,000	88,785	175,000	175,000	175,000
105-000-438.000	INCOME TAX RECEIPTS				90,621			
105-000-438.027	RESIDENT INCOME TAX-2012		121					
105-000-438.029	RESIDENT INCOME TAX-2014				24			
105-000-438.030	RESIDENT INCOME TAX-2015		1,028					
105-000-438.031	RESIDENT INCOME TAX - 2016	300	1,876	600				
105-000-438.032	RESIDENT INCOME TAX - 2017	600	4,557	1,500	450			
105-000-438.033	RESIDENT INCOME TAX - 2018	1,500	7,640	2,000	1,661	1,000	1,000	1,000
105-000-438.034	RESIDENT INCOME TAX - 2019	12,000	7,002	5,000	3,536	2,000	2,000	2,000
105-000-438.035	RESIDENT INCOME TAX - 2020	20,000	24,813	8,000	7,333	5,000	5,000	5,000
105-000-438.036	RESIDENT INCOME TAX - 2021	20,000	46,455	15,000	18,372	9,000	9,000	9,000
105-000-438.037	RESIDENT INCOME TAX - 2022		25,980	24,000	6,364	24,000	24,000	24,000
105-000-438.038	RESIDENT INCOME TAX - 2023	170,000	207,973	20,000	12,079	15,000	15,000	15,000
105-000-438.039	RESIDENT INCOME TAX- 2024			180,000	177,680			
105-000-438.040	RESIDENT INCOME TAX - 2025					190,000	190,000	190,000
105-000-440.000	CORPORATE INCOME TAX	5,000	27,620	10,000	17,356	12,000	12,000	12,000
105-000-441.000	NON-RESIDENT INCOME TAX	18,000	15,127	10,000	21,879	12,000	12,000	12,000
105-000-442.000	EMPLOYEE INCOME TAX WITHHOLDING	550,000	740,419	625,000	498,977	700,000	700,000	700,000
105-000-445.000	PENALTY & INTEREST	20,000	37,465	25,000	19,588	30,000	30,000	30,000
105-000-451.037	2014A SPECIAL ASSESS - PRINCIPAL		434		434			
105-000-474.037	2014A SPEC ASSESS - INTEREST		78		52			
105-000-665.000	INTEREST INCOME	2,000	96,267	10,000	66,354	25,000	25,000	25,000
105-000-678.006	REIMBURSEMENTS-MISCELLANEOUS		3,213		24			
NET OF REVENUES/APPROPRIATIONS - 000 -		939,400	1,463,078	1,061,100	1,031,569	1,200,000	1,200,000	1,200,000

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Dept 254 - INCOME TAX ADMINISTRATION								
105-254-704.000	S & W RECORDKEEPING	98,000	71,070	92,000	63,866	80,000	80,000	80,000
105-254-710.000	S & W OVERTIME	300						
105-254-715.000	S & W SOCIAL SECURITY	7,500	4,973	7,100	4,384	6,120	6,120	6,120
105-254-716.000	HEALTH INSURANCE	10,100	6,616	9,500	10,057	17,000	17,000	17,000
105-254-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	2,900	2,273	4,100	4,068	3,000	3,000	3,000
105-254-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	6,000	3,904	5,000	698	5,000	5,000	5,000
105-254-717.000	LIFE/LTD INSURANCE	1,200	1,039	1,500	1,160	1,500	1,500	1,500
105-254-718.000	PENSION	13,050	12,505	14,500	12,221	18,000	18,000	18,000
105-254-719.000	OTHER FRINGE	200		200		200	200	200
105-254-720.000	WORKER'S COMPENSATION	150	98	150	92	150	150	150
105-254-723.000	UNEMPLOYMENT	25	6	25	11	25	25	25
105-254-727.000	OFFICE SUPPLIES	2,000	1,974	1,700	997	1,700	1,700	1,700
105-254-730.000	POSTAGE	1,500	1,140	1,200	912	1,200	1,200	1,200
105-254-740.000	OPERATING SUPPLIES	15,000	7,306	15,000	9,790	15,000	15,000	15,000
105-254-801.000	LEGAL SERVICE	4,500	1,768	4,500	150	4,500	4,500	4,500
105-254-802.000	AUDIT SERVICE	3,300	2,500	1,500	1,100	1,500	1,500	1,500
105-254-804.000	CONTRACTUAL SERVICE	550	521	3,000	469	3,000	3,000	3,000
105-254-806.000	DATA PROCESSING	6,000	5,111	2,900	32	2,900	2,900	2,900
105-254-851.000	TELEPHONE SERVICE	700						
105-254-864.000	CONFERENCE & WORKSHOP	1,500	337	1,500	444	1,500	1,500	1,500
105-254-934.000	M & R OFFICE EQUIPMENT	1,500		1,500		1,500	1,500	1,500
105-254-944.000	ADMINISTRATIVE SERVICES	34,826	34,826	34,826	31,924	34,826	34,826	34,826
105-254-956.000	MISCELLANEOUS EXPENSES	1,000	1,083	500	1,186	600	600	600
105-254-965.000	REFUND-RESIDENT INCOME TAX	45,000	32,716	47,000	27,720	50,000	50,000	50,000
105-254-965.001	REFUND-NONRESIDENT INCOME TAX	70,000	63,658	72,000	69,267	75,000	75,000	75,000
105-254-995.202	TRANSFER TO MAJOR STREETS	2,331,000	242,309	1,710,000	469,162	395,000	384,000	384,000
105-254-995.203	TRANSFER TO LOCAL STREETS	176,000				1,050,000	1,050,000	1,050,000
105-254-995.590	TRANSFER TO WASTEWATER	183,500	369,597	150,000	15,655			
105-254-995.591	TRANSFER TO WATER	183,500	412,154	150,000	60,410			
NET OF REVENUES/APPROPRIATIONS - 254 - INCOME TAX ADMINISTRAT		(3,200,801)	(1,279,484)	(2,331,201)	(785,775)	(1,769,221)	(1,758,221)	(1,758,221)
ESTIMATED REVENUES - FUND 105		939,400	1,463,078	1,061,100	1,031,569	1,200,000	1,200,000	1,200,000
APPROPRIATIONS - FUND 105		3,200,801	1,279,484	2,331,201	785,775	1,769,221	1,758,221	1,758,221
NET OF REVENUES/APPROPRIATIONS - FUND 105		(2,261,401)	183,594	(1,270,101)	245,794	(569,221)	(558,221)	(558,221)
BEGINNING FUND BALANCE		2,235,907	2,235,907	2,419,502	2,419,502	2,665,296	2,665,296	2,665,296
ENDING FUND BALANCE		(25,494)	2,419,501	1,149,401	2,665,296	2,096,075	2,107,075	2,107,075

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Fund 151 - CEMETERY TRUST FUND								
Dept 000								
151-000-633.000	PERPETUAL CARE FEES	3,000	2,900	3,000	4,750	3,100	3,100	3,100
151-000-665.000	INTEREST INCOME		362	300	315	300	300	300
NET OF REVENUES/APPROPRIATIONS - 000 -		3,000	3,262	3,300	5,065	3,400	3,400	3,400
Dept 201 - GENERAL ADMINISTRATION								
151-201-995.101	TRANSFER TO GENERAL FUND	400	361	500	346	500	500	500
NET OF REVENUES/APPROPRIATIONS - 201 - GENERAL ADMINISTRATIO		(400)	(361)	(500)	(346)	(500)	(500)	(500)
ESTIMATED REVENUES - FUND 151		3,000	3,262	3,300	5,065	3,400	3,400	3,400
APPROPRIATIONS - FUND 151		400	361	500	346	500	500	500
NET OF REVENUES/APPROPRIATIONS - FUND 151		2,600	2,901	2,800	4,719	2,900	2,900	2,900
BEGINNING FUND BALANCE		194,662	194,662	197,563	197,563	202,282	202,282	202,282
ENDING FUND BALANCE		197,262	197,563	200,363	202,282	205,182	205,182	205,182

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	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Fund 202 - MAJOR STREETS FUND								
Dept 000								
202-000-542.000	M.E.T.R.O. MONIES	5,000	8,144	6,000		8,000	8,000	8,000
202-000-546.000	ACT 51 MONIES	457,122	498,689	470,094	407,931	481,548	481,548	481,548
202-000-665.000	INTEREST INCOME	1,000	2,157	1,000	1,329	1,000	1,000	1,000
202-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	2,000	6,147	2,000	24,220	4,000	4,000	4,000
202-000-699.105	CONTRIBUTION FROM INCOME TAX	2,331,000	242,309	1,710,000	469,162	395,000	384,000	384,000
202-000-699.248	TRANFSER FROM DDA FUND	9,000	3,503					
NET OF REVENUES/APPROPRIATIONS - 000 -		2,805,122	760,949	2,189,094	902,642	889,548	878,548	878,548
Dept 201 - GENERAL ADMINISTRATION								
202-201-802.000	AUDIT SERVICE	2,800	2,500	1,200	1,100	1,200	1,200	1,200
202-201-803.000	ENGINEERING SERVICE						12,000	12,000
202-201-804.000	CONTRACTUAL SERVICE	650	636	650	221	650	650	650
202-201-944.000	ADMINISTRATIVE SERVICES	25,874	25,874	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	60,000	60,000	60,000
NET OF REVENUES/APPROPRIATIONS - 201 - GENERAL ADMINISTRATIOI		(79,324)	(79,010)	(77,724)	(75,039)	(87,724)	(99,724)	(99,724)
Dept 452 - CONSTRUCTION								
202-452-803.009	ENG SERVICE-KENT STREET	130,000	147,279	140,000	81,479	5,000	2,000	2,000
202-452-803.021	ENGINEERING - DIVINE HWY BRIDGE IMPROV	195,000	7,084	116,000	17,915	220,000	220,000	220,000
202-452-803.033	ENG SVC - W GRAND RIVER SM URBAN					50,000		
202-452-804.005	CONTRACT SERVICE-GRAND RIVER			32,000				
202-452-804.006	CONTRACT SERVICE-BRIDGE ST RECONSTR	8,000	7,500					
202-452-804.009	CONTRACTED SERVICE-KENT STREET	2,100,000	90,503	1,077,000	392,733	25,000	50,000	50,000
202-452-804.025	DIVINE HWY BRIDGE IMPROVEMENTS	100,000		345,000		100,000	100,000	100,000
202-452-804.026	EAST ST - MILL AND FILL	40,000	33,000					
NET OF REVENUES/APPROPRIATIONS - 452 - CONSTRUCTION		(2,573,000)	(285,366)	(1,710,000)	(492,127)	(400,000)	(372,000)	(372,000)

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Dept 463 - MAINTENANCE								
202-463-702.000	S & W FULLTIME	77,000	60,909	84,100	54,818	71,000	71,000	71,000
202-463-703.000	S & W SUPERVISOR	26,000	26,024	27,600	22,617	29,100	29,100	29,100
202-463-706.000	S & W PARTTIME	6,000	4,229	6,000	6,774	7,000	7,000	7,000
202-463-710.000	S& W OVERTIME	4,000	4,558	5,000	1,847	5,500	5,500	5,500
202-463-715.000	S & W SOCIAL SECURITY	8,200	6,960	8,500	6,263	8,500	8,500	8,500
202-463-716.000	HEALTH INSURANCE	12,000	12,579	12,500	11,900	15,000	15,000	15,000
202-463-716.001	HEALTH INSURANCE-RETIREES	14,000	14,833	19,700	15,221	22,700	22,700	22,700
202-463-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	7,000	5,943	5,700	5,687	7,000	7,000	7,000
202-463-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)			1,500	1,106	2,000	2,000	2,000
202-463-717.000	LIFE/LTD INSURANCE	1,600	1,240	1,600	1,405	1,800	1,800	1,800
202-463-718.000	PENSION	69,500	53,193	81,000	53,329	83,000	83,000	83,000
202-463-719.000	OTHER FRINGE	600	353	600	300	300	300	300
202-463-720.000	WORKER'S COMPENSATION	3,000	2,786	3,500	2,588	3,500	3,500	3,500
202-463-723.000	UNEMPLOYMENT	20	7	15	10	15	15	15
202-463-740.000	OPERATING SUPPLIES	1,000	725	1,000	899	1,000	1,000	1,000
202-463-751.000	UNIFORM CLEANING	1,000	1,030	1,000	502	1,000	1,000	1,000
202-463-775.000	M & R SUPPLIES	16,000	4,280	16,000	6,393	16,000	16,000	16,000
202-463-804.000	CONTRACTUAL SERVICE	60,000	51,185	60,000	8,401	60,000	60,000	60,000
202-463-947.000	VEHICLE RENTAL	78,540	78,540	88,540	39,998	98,540	98,540	98,540
202-463-960.000	EDUCATION & TRAINING	250		250		250	250	250
202-463-969.006	CONTRIBUTIONS TO SIDEWALKS	9,000	7,944	9,000		9,000	9,000	9,000
202-463-998.000	STORM -23	16,000	15,813					
NET OF REVENUES/APPROPRIATIONS - 463 - MAINTENANCE		(410,710)	(353,131)	(433,105)	(240,058)	(442,205)	(442,205)	(442,205)
Dept 469 - DRAINS								
202-469-702.000	S & W FULLTIME	3,000	708	3,000	1,220	3,000	3,000	3,000
202-469-710.000	S& W OVERTIME	500		500		500	500	500
202-469-715.000	S & W SOCIAL SECURITY	250	50	250	87	250	250	250
202-469-716.000	HEALTH INSURANCE	600	146	600	220	500	500	500
202-469-717.000	LIFE/LTD INSURANCE	20	9	20	13	20	20	20
202-469-718.000	PENSION	200	40	200	43	200	200	200
202-469-775.000	M & R SUPPLIES	500	20	500	123	500	500	500
202-469-947.000	VEHICLE RENTAL	1,000	119	1,000	1,378	1,500	1,500	1,500
NET OF REVENUES/APPROPRIATIONS - 469 - DRAINS		(6,070)	(1,092)	(6,070)	(3,084)	(6,470)	(6,470)	(6,470)
Dept 473 - BRIDGE MAINTENANCE								
202-473-803.000	ENGINEERING SERVICE	1,300	1,150	9,200	7,900	1,200	1,200	1,200
202-473-804.000	CONTRACTUAL SERVICE	9,500	9,350	150	143	200	200	200
NET OF REVENUES/APPROPRIATIONS - 473 - BRIDGE MAINTENANCE		(10,800)	(10,500)	(9,350)	(8,043)	(1,400)	(1,400)	(1,400)
Dept 474 - TRAFFIC CONTROL								
202-474-702.000	S & W FULLTIME	500	24	500	134	500	500	500
202-474-710.000	S& W OVERTIME	200		200		200	200	200
202-474-715.000	S & W SOCIAL SECURITY	20	2	30	9	30	30	30
202-474-716.000	HEALTH INSURANCE	40	7	65	30	65	65	65

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
202-474-717.000	LIFE/LTD INSURANCE	15	1	15	5	15	15	15
202-474-718.000	PENSION	150	2	150	11	100	100	100
202-474-775.000	M & R SUPPLIES	2,000	1,950	2,000	1,733	2,000	2,000	2,000
202-474-810.000	EQUIPMENT MAINTENANCE CONTRACT	1,000		1,200	1,140	1,200	1,200	1,200
202-474-921.000	ELECTRICITY	1,800	1,365	1,800	1,125	1,800	1,800	1,800
202-474-947.000	VEHICLE RENTAL	830	830	830	27	960	960	960
NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC CONTROL		(6,555)	(4,181)	(6,790)	(4,214)	(6,870)	(6,870)	(6,870)
Dept 475 - TREE TRIMMING								
202-475-702.000	S & W FULLTIME	5,700	2,162	5,700	1,770	5,800	5,800	5,800
202-475-706.000	S & W PARTTIME	600	375	700	431	700	700	700
202-475-715.000	S & W SOCIAL SECURITY	450	185	600	159	600	600	600
202-475-716.000	HEALTH INSURANCE	800	293	600	340	600	600	600
202-475-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	200						
202-475-717.000	LIFE/LTD INSURANCE	50	48	50	39	60	60	60
202-475-718.000	PENSION	1,000	178	1,000	367	600	600	600
202-475-723.000	UNEMPLOYMENT	5	1	5		5	5	5
202-475-947.000	VEHICLE RENTAL	3,100	3,100	3,500	1,416	4,500	4,500	4,500
NET OF REVENUES/APPROPRIATIONS - 475 - TREE TRIMMING		(11,905)	(6,342)	(12,155)	(4,522)	(12,865)	(12,865)	(12,865)
Dept 476 - STUMP REMOVAL								
202-476-947.000	VEHICLE RENTAL	830		900		500	500	500
NET OF REVENUES/APPROPRIATIONS - 476 - STUMP REMOVAL		(830)		(900)		(500)	(500)	(500)
Dept 478 - WINTER MAINTENANCE								
202-478-702.000	S & W FULLTIME	9,500	6,030	9,000	9,810	8,000	8,000	8,000
202-478-710.000	S & W OVERTIME	9,500	2,984	9,000	4,829	4,000	4,000	4,000
202-478-715.000	S & W SOCIAL SECURITY	1,000	650	1,500	1,054	1,500	1,500	1,500
202-478-716.000	HEALTH INSURANCE	1,700	1,202	1,900	2,064	2,600	2,600	2,600
202-478-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION			1,300	1,298	2,000	2,000	2,000
202-478-717.000	LIFE/LTD INSURANCE	300	138	300	311	350	350	350
202-478-718.000	PENSION	5,200	1,955	4,000	3,050	4,000	4,000	4,000
202-478-723.000	UNEMPLOYMENT	30	4	20	5	20	20	20
202-478-775.000	M & R SUPPLIES	34,000	29,022	34,000	9,981	34,000	34,000	34,000
202-478-947.000	VEHICLE RENTAL	23,780	23,780	25,000	13,457	30,000	30,000	30,000
NET OF REVENUES/APPROPRIATIONS - 478 - WINTER MAINTENANCE		(85,010)	(65,765)	(86,020)	(45,859)	(86,470)	(86,470)	(86,470)
ESTIMATED REVENUES - FUND 202		2,805,122	760,949	2,189,094	902,642	889,548	878,548	878,548
APPROPRIATIONS - FUND 202		3,184,204	805,387	2,342,114	872,946	1,044,504	1,028,504	1,028,504
NET OF REVENUES/APPROPRIATIONS - FUND 202		(379,082)	(44,438)	(153,020)	29,696	(154,956)	(149,956)	(149,956)
BEGINNING FUND BALANCE		430,268	430,268	385,830	385,830	415,526	415,526	415,526
ENDING FUND BALANCE		51,186	385,830	232,810	415,526	260,570	265,570	265,570

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	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Fund 203 - LOCAL STREETS FUND								
Dept 000								
203-000-402.000	REAL PROPERTY TAXES	150,000	185,895	180,000	195,391	205,000	205,000	205,000
203-000-432.001	PILOT- WODA (OLD SCHOOL MANOR)		263		265			
203-000-445.000	PENALTY & INTEREST		1,632	1,600	19	1,600	1,600	1,600
203-000-542.000	M.E.T.R.O. MONIES		10,796	11,000		10,000	10,000	10,000
203-000-546.000	ACT 51 MONIES	150,497	151,413	156,713	120,463	158,964	158,964	158,964
203-000-573.000	LOCAL COMM. STABILIZATION SHARE APPROP		938		133			
203-000-665.000	INTEREST INCOME		867	600	332			
203-000-678.006	REIMBURSEMENTS-MISCELLANEOUS		5,141		27,639	10,000	10,000	10,000
203-000-699.105	TRANSFER FROM INCOME TAX	176,000				1,050,000	1,050,000	1,050,000
203-000-699.202	TRANSFER FROM MAJOR STREETS	50,000	50,000	50,000	50,000	60,000	60,000	60,000
NET OF REVENUES/APPROPRIATIONS - 000 -		526,497	406,945	399,913	394,242	1,495,564	1,495,564	1,495,564
Dept 201 - GENERAL ADMINISTRATION								
203-201-802.000	AUDIT SERVICE	2,500	2,500	1,200	1,100	1,200	1,200	1,200
203-201-804.000	CONTRACTUAL SERVICE	400	371	400	141	400	400	400
203-201-944.000	ADMINISTRATIVE SERVICES	5,002	5,002	5,002	4,585	5,002	5,002	5,002
NET OF REVENUES/APPROPRIATIONS - 201 - GENERAL ADMINISTRATIO		(7,902)	(7,873)	(6,602)	(5,826)	(6,602)	(6,602)	(6,602)
Dept 452 - CONSTRUCTION								
203-452-803.034	ENG SVC - HILL STREET					150,000	150,000	150,000
203-452-804.026	EAST ST - MILL AND FILL	125,000	114,995					
203-452-804.027	GRAPE ST - MILL & FILL	6,000	5,500					
203-452-804.028	BRISTIE ST - MILL & FILL	45,000	43,995					
203-452-804.031	GRANT ST - MILL & FILL					67,000	67,000	67,000
203-452-804.032	KEARNEY ST - MILL & FILL					20,000	20,000	20,000
203-452-804.034	CONTRACTED SVC - HILL STREET					600,000	600,000	600,000
203-452-804.035	MILL & FILL - RIVERSIDE					300,000	300,000	300,000
NET OF REVENUES/APPROPRIATIONS - 452 - CONSTRUCTION		(176,000)	(164,490)			(1,137,000)	(1,137,000)	(1,137,000)
Dept 463 - MAINTENANCE								
203-463-702.000	S & W FULLTIME	73,000	61,993	73,000	52,125	67,000	67,000	67,000
203-463-703.000	S & W SUPERVISOR	25,800	26,025	27,600	22,617	29,000	29,000	29,000
203-463-706.000	S & W PARTTIME	6,100	4,422	7,000	7,063	7,000	7,000	7,000
203-463-710.000	S& W OVERTIME	2,500	1,805	2,700	432	2,000	2,000	2,000
203-463-715.000	S & W SOCIAL SECURITY	8,200	6,877	9,200	6,021	7,600	7,600	7,600
203-463-716.000	HEALTH INSURANCE	12,500	12,883	14,000	11,095	13,000	13,000	13,000
203-463-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	4,100	3,269	2,800	2,790	3,000	3,000	3,000
203-463-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,500						
203-463-717.000	LIFE/LTD INSURANCE	1,300	1,152	1,700	1,312	1,600	1,600	1,600
203-463-718.000	PENSION	78,000	83,396	90,000	81,357	110,000	110,000	110,000
203-463-719.000	OTHER FRINGE	400	353	400	300	400	400	400
203-463-720.000	WORKER'S COMPENSATION	3,000	2,786	3,000	2,588	3,000	3,000	3,000
203-463-723.000	UNEMPLOYMENT	50	8	50	9	50	50	50
203-463-740.000	OPERATING SUPPLIES	1,000	318	1,000	870	500	500	500

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
203-463-751.000	UNIFORM CLEANING	1,000	1,211	1,000	950	1,500	1,500	1,500
203-463-775.000	M & R SUPPLIES	9,000	3,112	9,000	2,389	6,000	6,000	6,000
203-463-804.000	CONTRACTUAL SERVICE	15,000	13,956	15,000	3,400	15,000	15,000	15,000
203-463-947.000	VEHICLE RENTAL	54,000	54,000	60,000	30,402	63,000	63,000	63,000
203-463-960.000	EDUCATION & TRAINING	250		250		250	250	250
203-463-969.006	CONTRIBUTIONS TO SIDEWALKS	9,000	8,908	9,000	5,638	9,000	9,000	9,000
203-463-998.000	STORM -23	31,000	30,081					
NET OF REVENUES/APPROPRIATIONS - 463 - MAINTENANCE		(336,700)	(316,555)	(326,700)	(231,358)	(338,900)	(338,900)	(338,900)
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)
Dept 469 - DRAINS								
203-469-702.000	S & W FULLTIME	1,900	316	1,900	192	900	900	900
203-469-715.000	S & W SOCIAL SECURITY	150	22	150	14	150	150	150
203-469-716.000	HEALTH INSURANCE	400	81	400	27	400	400	400
203-469-717.000	LIFE/LTD INSURANCE	10	8	15	6	15	15	15
203-469-718.000	PENSION	100	17	100	13	100	100	100
203-469-775.000	M & R SUPPLIES	500	20	500	111	500	500	500
203-469-947.000	VEHICLE RENTAL	800	85	800		1,000	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 469 - DRAINS		(3,860)	(549)	(3,865)	(363)	(3,065)	(3,065)	(3,065)
Dept 474 - TRAFFIC CONTROL								
203-474-702.000	S & W FULLTIME	200		200		200	200	200
203-474-715.000	S & W SOCIAL SECURITY			10		10	10	10
203-474-775.000	M & R SUPPLIES	1,500	1,429	1,500	756	1,500	1,500	1,500
203-474-947.000	VEHICLE RENTAL	850	850	850		1,000	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC CONTROL		(2,550)	(2,279)	(2,560)	(756)	(2,710)	(2,710)	(2,710)

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Dept 475 - TREE TRIMMING								
203-475-702.000	S & W FULLTIME	6,000	2,372	6,000	3,143	3,800	3,800	3,800
203-475-706.000	S & W PARTTIME	300	103	800	541	800	800	800
203-475-715.000	S & W SOCIAL SECURITY	300	176	300	266	300	300	300
203-475-716.000	HEALTH INSURANCE	600	387	600	545	700	700	700
203-475-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION			800	775	800	800	800
203-475-717.000	LIFE/LTD INSURANCE	100	16	100	58	100	100	100
203-475-718.000	PENSION	1,200	179	1,200	649	1,400	1,400	1,400
203-475-723.000	UNEMPLOYMENT	5	1	5	1	5	5	5
203-475-947.000	VEHICLE RENTAL	6,300	6,300	8,300	1,824	9,300	9,300	9,300
NET OF REVENUES/APPROPRIATIONS - 475 - TREE TRIMMING		(14,805)	(9,534)	(18,105)	(7,802)	(17,205)	(17,205)	(17,205)
Dept 478 - WINTER MAINTENANCE								
203-478-702.000	S & W FULLTIME	6,500	3,157	6,500	6,033	8,000	8,000	8,000
203-478-706.000	S & W PARTTIME	100	144	500	328	400	400	400
203-478-710.000	S & W OVERTIME	7,500	2,008	7,500	1,626	3,500	3,500	3,500
203-478-715.000	S & W SOCIAL SECURITY	1,000	380	1,000	569	900	900	900
203-478-716.000	HEALTH INSURANCE	1,500	788	1,500	1,358	1,800	1,800	1,800
203-478-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION			1,500	878	1,500	1,500	1,500
203-478-717.000	LIFE/LTD INSURANCE	200	73	200	163	100	100	100
203-478-718.000	PENSION	2,700	917	3,000	1,404	3,500	3,500	3,500
203-478-723.000	UNEMPLOYMENT	20	3	15	3	15	15	15
203-478-775.000	M & R SUPPLIES	19,000	15,313	19,000	6,202	17,000	17,000	17,000
203-478-947.000	VEHICLE RENTAL	18,000	18,000	20,586	6,550	20,000	20,000	20,000
NET OF REVENUES/APPROPRIATIONS - 478 - WINTER MAINTENANCE		(56,520)	(40,783)	(61,301)	(25,114)	(56,715)	(56,715)	(56,715)
ESTIMATED REVENUES - FUND 203		526,497	406,945	399,913	394,242	1,495,564	1,495,564	1,495,564
APPROPRIATIONS - FUND 203		598,837	542,063	419,633	271,219	1,562,697	1,562,697	1,562,697
NET OF REVENUES/APPROPRIATIONS - FUND 203		(72,340)	(135,118)	(19,720)	123,023	(67,133)	(67,133)	(67,133)
BEGINNING FUND BALANCE		185,673	185,673	50,557	50,557	173,580	173,580	173,580
ENDING FUND BALANCE		113,333	50,555	30,837	173,580	106,447	106,447	106,447

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	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Fund 208 - RECREATION FUND								
Dept 000								
208-000-587.000	GRANTS-PORTLAND TWP	9,500	8,000	16,500	8,500			
208-000-588.000	GRANTS-DANBY TOWNSHIP	6,500	6,500	15,500				
208-000-607.000	ADULT SOFTBALL FEES	11,000	15,635	14,500	15,155	15,500	15,500	15,500
208-000-608.000	YOUTH TENNIS	6,000	7,970	8,000	2,410	7,500	7,500	7,500
208-000-612.000	ADULT BASKETBALL FEES	13,000	15,550	15,000	15,770	15,600	15,600	15,600
208-000-613.000	ADULT VOLLEYBALL FEES	1,500						
208-000-615.000	YOUTH HOCKEY FEES	200						
208-000-616.000	YOUTH BASKETBALL FEES	7,500	10,210	10,000	11,873	11,500	11,500	11,500
208-000-617.000	YOUTH SOCCER FEES	5,000	5,380	6,000	6,160	6,000	6,000	6,000
208-000-618.000	YOUTH SOFTBALL FEES	2,400	2,740	2,500	2,810	2,500	2,500	2,500
208-000-618.001	TBALL/COACH PITCH	6,000	7,415	6,000	7,700	7,000	7,000	7,000
208-000-620.000	YOUTH FLAG FOOTBALL FEES	4,500	5,860	6,000	4,750	5,500	5,500	5,500
208-000-625.000	YOUTH INSTRUCTIONAL	3,000	1,260	3,000	4,900	3,160	3,160	3,160
208-000-631.005	SPECIAL EVENTS	6,000	8,363	10,000	9,000	9,000	9,000	9,000
208-000-635.000	EAGLE TOWNSHIP					2,500	2,500	2,500
208-000-636.000	DANBY TOWNSHIP					15,500	15,500	15,500
208-000-637.000	LYONS TOWNSHIP					500	500	500
208-000-638.000	ORANGE TOWNSHIP					500	500	500
208-000-640.000	PORTLAND TOWNSHIP					18,500	18,500	18,500
208-000-647.000	SEBEWA TOWNSHIP					1,000	1,000	1,000
208-000-665.000	INTEREST INCOME		156		106			
208-000-667.000	RENTAL INCOME		(250)					
208-000-676.001	DONATIONS-OTHER		1,503		1,600			
208-000-678.005	REIMBURSEMENTS-INSURANCE AND WC		5					
208-000-678.006	REIMBURSEMENTS-MISCELLANEOUS		10		8			
208-000-699.101	CONTRIBUTION FROM GENERAL FUND	32,000	32,000	30,000	22,500	32,000	32,000	32,000
NET OF REVENUES/APPROPRIATIONS - 000 -		114,100	128,307	143,000	113,242	153,760	153,760	153,760
Dept 751 - PARKS								
208-751-702.000	S & W FULLTIME	36,500	34,381	39,500	34,381	42,000	42,000	42,000
208-751-703.000	S & W SUPERVISOR	11,200	10,021	10,500	8,996	11,000	11,000	11,000
208-751-715.000	S & W SOCIAL SECURITY	3,200	3,230	3,870	3,232	4,100	4,100	4,100
208-751-716.000	HEALTH INSURANCE	3,400	3,180	700	556	800	800	800
208-751-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,500	1,183	165	165	200	200	200
208-751-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	300	240	100				
208-751-717.000	LIFE/LTD INSURANCE	800	782	900	793	1,000	1,000	1,000
208-751-718.000	PENSION	11,220	10,697	13,300	12,170	17,900	17,900	17,900
208-751-719.000	OTHER FRINGE	300	300	300	300	300	300	300
208-751-720.000	WORKER'S COMPENSATION	800	665	700	630	650	650	650
208-751-723.000	UNEMPLOYMENT	40	5	40	5	20	20	20
208-751-727.000	OFFICE SUPPLIES	350	309	300	188	300	300	300
208-751-730.000	POSTAGE	550	500	500	400	400	400	400
208-751-740.000	OPERATING SUPPLIES	10,700	11,133	9,300	8,247	10,000	10,000	10,000
208-751-804.000	CONTRACTUAL SERVICE	5,000	4,365	8,500	5,627	8,500	8,500	8,500

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
208-751-808.000	OFFICIAL SERVICE	19,500	19,300	19,000	15,678	20,000	20,000	20,000
208-751-809.000	INSTRUCTOR SERVICE	5,900	5,837	6,000	5,279	8,000	8,000	8,000
208-751-810.000	EQUIPMENT MAINTENANCE CONTRACT	500	1,546	500	313	500	500	500
208-751-864.000	CONFERENCE & WORKSHOP	850	847	1,000	882	1,000	1,000	1,000
208-751-912.000	PROPERTY INSURANCE	75	64					
208-751-934.000	M & R OFFICE EQUIPMENT			700	674			
208-751-944.000	ADMINISTRATIVE SERVICES	25,490	25,490	25,490	23,366	25,490	25,490	25,490
208-751-947.000	VEHICLE RENTAL	950	950	950	629	1,000	1,000	1,000
208-751-956.000	MISCELLANEOUS EXPENSES	150	42	150	35	150	150	150
208-751-958.000	DUES & SUBSCRIPTIONS			450	418	450	450	450
NET OF REVENUES/APPROPRIATIONS - 751 - PARKS		(139,275)	(135,067)	(142,915)	(122,964)	(153,760)	(153,760)	(153,760)
ESTIMATED REVENUES - FUND 208		114,100	128,307	143,000	113,242	153,760	153,760	153,760
APPROPRIATIONS - FUND 208		139,275	135,067	142,915	122,964	153,760	153,760	153,760
NET OF REVENUES/APPROPRIATIONS - FUND 208		(25,175)	(6,760)	85	(9,722)			
BEGINNING FUND BALANCE		42,162	42,162	35,399	35,399	25,677	25,677	25,677
ENDING FUND BALANCE		16,987	35,402	35,484	25,677	25,677	25,677	25,677

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.

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Fund 210 - AMBULANCE FUND								
Dept 000								
210-000-631.005	SPECIAL EVENTS	4,000	6,400	4,000	6,490	6,400	6,400	6,400
210-000-632.000	CITY-GENERAL FUND	75,920	75,920	113,880	113,880	117,676	117,676	117,676
210-000-635.001	MEMBERSHIP DISCOUNT PLAN	6,800	6,890	7,000	4,695	6,800	6,800	6,800
210-000-636.000	DANBY TOWNSHIP	59,060	59,060	88,590	88,590	91,543	91,543	91,543
210-000-637.000	LYONS TOWNSHIP	34,080	34,080					
210-000-638.000	ORANGE TOWNSHIP	8,500	8,500	12,750	12,750	13,175	13,175	13,175
210-000-639.000	PEWAMO VILLAGE	10,060	10,060	15,090	15,090	15,593	15,593	15,593
210-000-640.000	PORTLAND TOWNSHIP	77,620	77,620	116,430	116,430	120,311	120,311	120,311
210-000-641.000	WESTPHALIA TOWNSHIP	30,420	30,420	45,630	45,630	47,151	47,151	47,151
210-000-642.000	WESTPHALIA VILLAGE	18,480	18,480	27,720	27,720	28,644	28,644	28,644
210-000-643.000	SUNFIELD TWP AND VILLAGE	12,840	12,840	77,040	77,040	79,608	79,608	79,608
210-000-647.000	SEBEWA TOWNSHIP	22,480	22,480	33,720	33,720	34,844	34,844	34,844
210-000-649.000	INSURANCE RECEIPTS	518,000	587,682	595,000	594,697	605,000	605,000	605,000
210-000-665.000	INTEREST INCOME	530	660		780	600	600	600
210-000-676.001	DONATIONS-OTHERS		200					
210-000-678.005	REIMBURSEMENTS-INSURANCE AND WC		337		312			
210-000-678.006	REIMBURSEMENTS-MISCELLANEOUS		88		51			
210-000-693.000	SALE OF EQUIPMENT			2,945	2,945			
210-000-698.000	LEASE PROCEEDS			401,165	115,547			
NET OF REVENUES/APPROPRIATIONS - 000 -		878,790	951,717	1,540,960	1,256,367	1,167,345	1,167,345	1,167,345
Dept 201 - GENERAL ADMINISTRATION								
210-201-804.000	CONTRACTUAL SERVICE	320	318	320	121	320	320	320
NET OF REVENUES/APPROPRIATIONS - 201 - GENERAL ADMINISTRATIO		(320)	(318)	(320)	(121)	(320)	(320)	(320)
Dept 302 - ADMINISTRATION								
210-302-702.000	S & W FULLTIME	265,000	255,667	280,000	235,685	255,190	255,190	255,190
210-302-703.000	S & W SUPERVISOR	99,000	98,388	102,500	86,703	110,418	110,418	110,418
210-302-706.000	S & W PARTTIME	80,200	78,341	125,000	103,653	108,000	108,000	108,000
210-302-710.000	S& W OVERTIME	165,000	156,550	205,000	169,763	201,600	201,600	201,600
210-302-715.000	S & W SOCIAL SECURITY	42,334	43,327	54,700	43,792	51,700	51,700	51,700
210-302-716.000	HEALTH INSURANCE	31,295	28,576	35,000	27,925	53,000	53,000	53,000
210-302-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	10,000	9,260	12,100	12,067	12,000	12,000	12,000
210-302-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,500		2,800				
210-302-717.000	LIFE/LTD INSURANCE	7,800	6,629	8,200	6,953	8,500	8,500	8,500
210-302-718.000	PENSION	92,000	90,768	110,000	100,551	129,000	129,000	129,000
210-302-719.000	OTHER FRINGE	2,600	2,550	2,600	2,100	2,500	2,500	2,500
210-302-720.000	WORKER'S COMPENSATION	5,200	5,152	6,400	4,894	5,000	5,000	5,000
210-302-723.000	UNEMPLOYMENT	215	127	300	97	300	300	300
210-302-727.000	OFFICE SUPPLIES	400	25	500	246	500	500	500
210-302-730.000	POSTAGE	400	320	350	256	300	300	300
210-302-734.000	SAFETY SUPPLIES	950	875	950	103	500	500	500
210-302-740.000	OPERATING SUPPLIES	22,000	22,536	17,000	17,265	17,000	17,000	17,000
210-302-745.000	MOTOR FUEL & OIL	18,800	18,893	25,000	21,565	25,000	25,000	25,000

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
210-302-751.000	UNIFORM CLEANING	3,000	2,896	2,800	1,913	3,000	3,000	3,000
210-302-801.000	LEGAL SERVICE	600	489	500	500	500	500	500
210-302-804.000	CONTRACT SERVICE-TRAINING PROGRAM	21,300	21,280					
210-302-806.000	DATA PROCESSING	32,000	32,127	33,000	29,900	35,000	35,000	35,000
210-302-810.000	EQUIPMENT MAINTENANCE CONTRACT	100	42	250	146	250	250	250
210-302-851.000	TELEPHONE SERVICE	2,700	2,731	2,800	2,427	2,800	2,800	2,800
210-302-852.000	RADIO MAINTENANCE	4,000	3,889	8,500	4,167	35,000	35,000	35,000
210-302-864.000	CONFERENCE & WORKSHOP					1,500	1,500	1,500
210-302-912.000	PROPERTY INSURANCE	4,530	4,527	4,100	4,012	4,100	4,100	4,100
210-302-930.000	M & R BUILDING	500	491	1,000	668	1,000	1,000	1,000
210-302-931.000	M & R EQUIPMENT	5,300	4,433	7,000	2,660	5,000	5,000	5,000
210-302-932.000	M & R GROUNDS			250		250	250	250
210-302-933.000	M & R VEHICLES	29,500	29,138	15,000	8,918	15,000	15,000	15,000
210-302-934.000	M & R OFFICE EQUIPMENT	200	102	2,900	2,140	2,900	2,900	2,900
210-302-944.000	ADMINISTRATIVE SERVICES	55,840	55,840	80,000	73,333	80,000	80,000	80,000
210-302-956.000	MISCELLANEOUS EXPENSES	3,500	3,414	3,000	1,528	3,500	3,500	3,500
210-302-958.000	DUES & SUBSCRIPTIONS	3,200	3,081	3,000	3,600	2,500	2,500	2,500
210-302-960.000	EDUCATION & TRAINING	1,500	1,450	3,500	1,325	23,000	23,000	23,000
210-302-977.000	CAPITAL OUTLAY-EQUIPMENT			115,547	115,547			
210-302-977.012	CAPITAL OUTLAY - AMBULANCE			285,618	285,618		49,220	49,220
210-302-983.000	OFFICE EQUIPMENT LEASE	19,984	19,894	40,000	39,894	20,000	20,000	20,000
210-302-992.000	PRINCIPAL PAYMENT					34,597		
210-302-993.000	INTEREST					14,623		
210-302-995.661	TRANSFER TO MOTOR POOL	26,552	26,552					
NET OF REVENUES/APPROPRIATIONS - 302 - ADMINISTRATION		(1,059,000)	(1,030,360)	(1,597,165)	(1,411,914)	(1,265,028)	(1,265,028)	(1,265,028)
ESTIMATED REVENUES - FUND 210		878,790	951,717	1,540,960	1,256,367	1,167,345	1,167,345	1,167,345
APPROPRIATIONS - FUND 210		1,059,320	1,030,678	1,597,485	1,412,035	1,265,348	1,265,348	1,265,348
NET OF REVENUES/APPROPRIATIONS - FUND 210		(180,530)	(78,961)	(56,525)	(155,668)	(98,003)	(98,003)	(98,003)
BEGINNING FUND BALANCE		209,945	209,945	130,984	130,984	(24,684)	(24,684)	(24,684)
ENDING FUND BALANCE		29,415	130,984	74,459	(24,684)	(122,687)	(122,687)	(122,687)



**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.

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Fund 405 - WELLHEAD IMPROVEMENT FUND								
Dept 000								
405-000-568.000	CONTRIBUTION FROM STATE -GRANT			6,500	2,500	5,000	5,000	5,000
405-000-699.591	TRANSFER FROM WATER			6,500	2,500	5,000	5,000	5,000
NET OF REVENUES/APPROPRIATIONS - 000 -				13,000	5,000	10,000	10,000	10,000
Dept 267 - ADMINISTRATION								
405-267-803.000	ENGINEERING SERVICE			13,000	5,000	10,000	10,000	10,000
NET OF REVENUES/APPROPRIATIONS - 267 - ADMINISTRATION				(13,000)	(5,000)	(10,000)	(10,000)	(10,000)
ESTIMATED REVENUES - FUND 405				13,000	5,000	10,000	10,000	10,000
APPROPRIATIONS - FUND 405				13,000	5,000	10,000	10,000	10,000
NET OF REVENUES/APPROPRIATIONS - FUND 405								
BEGINNING FUND BALANCE								
ENDING FUND BALANCE								



**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 carts, a small carts, or a bag tag service where residents can purchase tags to place on their rubbish bags. In 2017, the City implemented curbside recycling and eliminated the recycling center at Morse Dr.

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Fund 520 - REFUSE SERVICE FUND								
Dept 000								
520-000-635.000		500	132	200	204	200	200	200
520-000-648.000	UTILITY SALES	197,000	191,146	207,000	172,542	218,000	218,000	218,000
520-000-648.001	PENALTIES	1,100	1,371	1,200	1,199	1,390	1,390	1,390
520-000-665.000	INTEREST INCOME		89		104	80	80	80
NET OF REVENUES/APPROPRIATIONS - 000 -		198,600	192,738	208,400	174,049	219,670	219,670	219,670
Dept 528 - ADMINISTRATION								
520-528-804.000	CONTRACTUAL SERVICE-REFUSE COLLE	197,000	193,898	214,000	174,836	218,000	218,000	218,000
NET OF REVENUES/APPROPRIATIONS - 528 - ADMINISTRATION		(197,000)	(193,898)	(214,000)	(174,836)	(218,000)	(218,000)	(218,000)
ESTIMATED REVENUES - FUND 520		198,600	192,738	208,400	174,049	219,670	219,670	219,670
APPROPRIATIONS - FUND 520		197,000	193,898	214,000	174,836	218,000	218,000	218,000
NET OF REVENUES/APPROPRIATIONS - FUND 520		1,600	(1,160)	(5,600)	(787)	1,670	1,670	1,670
BEGINNING FUND BALANCE		21,821	21,821	20,660	20,660	19,873	19,873	19,873
ENDING FUND BALANCE		23,421	20,661	15,060	19,873	21,543	21,543	21,543

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	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Fund 582 - ELECTRIC FUND								
Dept 000								
582-000-626.000	GENERAL SERVICES	1,400	1,710	1,400	2,170	1,400	1,400	1,400
582-000-648.000	UTILITY SALES	5,300,000	4,842,366	4,998,000	4,080,946	5,409,225	5,409,225	5,409,225
582-000-648.001	PENALTIES	26,000	23,603	24,800	20,278	24,500	23,000	23,000
582-000-648.003	ENERGY OPTIMIZATION REVENUE	62,000	60,429	63,860	56,273	63,000	63,000	63,000
582-000-648.004	METER OPT OUT REVENUE				615	500	500	500
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	9,000	85,451	10,000	28,619	15,000	15,000	15,000
582-000-667.001	RENTAL INCOME-CONDUIT	30,000	4,410	8,000	9,430	11,000	11,000	11,000
582-000-678.005	REIMBURSEMENTS-INSURANCE AND WC	1,500	1,533	1,500	2,166	2,000	2,000	2,000
582-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	2,000	22,212	2,000	20,497	2,000	2,000	2,000
582-000-693.002	SALE OF MATERIALS				619			
582-000-698.002	ELECTRIC LOAN PROCEEDS					225,000	225,000	225,000
NET OF REVENUES/APPROPRIATIONS - 000 -		5,431,900	5,043,239	5,111,085	4,223,138	5,755,150	5,753,650	5,753,650

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Dept 201 - GENERAL ADMINISTRATION								
582-201-705.000	S & W BILLING & METER READING	86,502	66,122	80,582	58,077	75,000	75,000	75,000
582-201-712.000	S & W ELECTED OFFICIALS	900	900	900	450	900	900	900
582-201-715.000	S & W SOCIAL SECURITY	6,700	4,780	6,165	4,154	5,800	5,800	5,800
582-201-716.000	HEALTH INSURANCE	9,500	10,942	14,500	11,235	13,500	13,500	13,500
582-201-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	2,300	1,888	2,600	2,541	2,800	2,800	2,800
582-201-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,200	1,131	5,000	3,812	1,800	1,800	1,800
582-201-717.000	LIFE/LTD INSURANCE	1,200	863	1,200	988	1,200	1,200	1,200
582-201-718.000	PENSION	200,000	163,788	151,202	138,274	198,500	198,500	198,500
582-201-719.000	OTHER FRINGE	300						
582-201-723.000	UNEMPLOYMENT	50	6	5	5	7	7	7
582-201-727.000	OFFICE SUPPLIES	1,000	684	1,000	632	1,000	1,000	1,000
582-201-730.000	POSTAGE	4,200	4,163	4,200	3,736	4,100	4,100	4,100
582-201-740.000	OPERATING SUPPLIES	200	121	200	427	200	200	200
582-201-801.000	LEGAL SERVICE	8,000	3,671	7,500	500	25,000	25,000	25,000
582-201-802.000	AUDIT SERVICE	5,000	3,000	4,000	3,900	4,200	4,200	4,200
582-201-803.000	ENGINEERING SERVICE	2,500	2,700	2,500	4,025	5,000	5,000	5,000
582-201-804.000	CONTRACTUAL SERVICE	6,000	6,722	5,000	604	4,000	4,000	4,000
582-201-806.000	DATA PROCESSING	9,500	7,918	7,500				
582-201-810.000	EQUIPMENT MAINTENANCE CONTRACT	500	384	500	471	600	600	600
582-201-851.000	TELEPHONE SERVICE	8,200	5,805	6,500	4,668	6,500	6,500	6,500
582-201-864.000	CONFERENCE & WORKSHOP	3,500	2,440	2,700	295	2,500	2,500	2,500
582-201-901.000	LEGAL NOTICES	100		100		100	100	100
582-201-902.000	ADVERTISING	1,600		2,000	1,922	1,500	1,500	1,500
582-201-912.000	PROPERTY INSURANCE	15,400	15,399	24,000	23,824	25,000	25,000	25,000
582-201-914.000	VEHICLE INSURANCE	6,000	5,176	4,000	3,999	5,000	5,000	5,000
582-201-923.000	WATER	1,200	1,213	1,200	1,418	1,400	1,400	1,400
582-201-924.000	SEWER	2,600	2,687	2,650	3,333	4,200	4,200	4,200
582-201-927.000	MISS DIG	700	597	800	772	1,400	1,400	1,400
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		80			
582-201-944.000	ADMINISTRATIVE SERVICES	178,609	178,609	178,609	163,725	178,609	178,609	178,609
582-201-947.000	VEHICLE RENTAL	12,100	12,100	2,500		1,500	1,500	1,500
582-201-956.000	MISCELLANEOUS EXPENSES	4,000	1,444	4,000	450	3,000	3,000	3,000
582-201-958.000	DUES & SUBSCRIPTIONS	52,000	40,469	53,000	32,635	50,000	50,000	50,000
582-201-992.000	PRINCIPAL PAYMENT			165,225		200,000	200,000	200,000
582-201-993.000	INTEREST PAYMENT	20,445	80,536	230,645	217,569	169,203	169,203	169,203
582-201-995.101	TRANSFER TO GENERAL FUND	109,391	109,391	133,391	133,391	115,391	115,391	115,391
NET OF REVENUES/APPROPRIATIONS - 201 - GENERAL ADMINISTRATIO		(763,297)	(736,540)	(1,106,874)	(821,912)	(1,109,910)	(1,109,910)	(1,109,910)

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Dept 539 - DISTRIBUTION								
582-539-702.000	S & W FULLTIME	397,000	365,200	483,000	356,888	497,500	497,500	497,500
582-539-703.000	S & W SUPERVISOR	120,840	119,128	130,400	114,213	141,420	141,420	141,420
582-539-706.000	S & W PARTTIME	5,000	80	9,000	99	15,000	15,000	15,000
582-539-707.000	S& W STANDBY PAY	15,000	12,878	25,000	14,104	29,000	29,000	29,000
582-539-710.000	S& W OVERTIME	58,000	55,292	65,000	42,177	69,700	69,700	69,700
582-539-711.000	S & W HEALTH PREMIUMS	2,000	2,118	2,400	2,040	2,400	2,400	2,400
582-539-715.000	S & W SOCIAL SECURITY	45,700	41,142	54,000	39,379	58,000	58,000	58,000
582-539-716.000	HEALTH INSURANCE	54,000	49,996	64,000	37,578	50,000	50,000	50,000
582-539-716.001	HEALTH INSURANCE-RETIREEES	22,000	22,684	26,000	23,335	35,100	35,100	35,100
582-539-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	14,500	12,800	14,000	13,530	15,000	15,000	15,000
582-539-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	5,500	5,828	9,500	9,261	8,000	8,000	8,000
582-539-716.005	OPEB RETIREE ADJUSTMENT	186,000	(16,900)					
582-539-717.000	LIFE/LTD INSURANCE	6,800	5,535	7,200	7,571	9,000	9,000	9,000
582-539-718.000	PENSION	384,000	199,598	186,000	165,358	196,000	196,000	196,000
582-539-719.000	OTHER FRINGE	2,000	1,950	2,000	1,950	2,000	2,000	2,000
582-539-720.000	WORKER'S COMPENSATION	5,000	4,114	5,500	3,827	5,000	5,000	5,000
582-539-723.000	UNEMPLOYMENT	125	29	100	38	100	100	100
582-539-734.000	SAFETY SUPPLIES	30,000	30,600	25,000	23,895	25,000	25,000	25,000
582-539-740.000	OPERATING SUPPLIES	2,500	2,580	2,500	1,182	2,500	2,500	2,500
582-539-745.000	MOTOR FUEL & OIL	7,500	7,276	8,000	8,136	7,500	7,500	7,500
582-539-745.001	FUEL-DIESEL GENERATION	12,000	11,227	25,000	19,280	12,500	12,500	12,500
582-539-751.000	UNIFORM CLEANING	7,500	8,102	12,500	11,086	10,000	10,000	10,000
582-539-766.000	TOOLS	2,000	1,816	7,000	6,354	7,000	7,000	7,000
582-539-775.000	M & R SUPPLIES	33,400	(18,167)	35,000	16,519	35,000	35,000	35,000
582-539-803.000	ENGINEERING SERVICE	53,000	51,999	44,500	44,188	40,000	40,000	40,000
582-539-803.001	ENG SERVICE-POWER RATE STUDY	32,000	23,336	15,700	3,890	7,500	7,500	7,500
582-539-803.002	ENG SERVICE-FERC LICENSE	20,000	15,703	34,000	21,271	40,000	40,000	40,000
582-539-803.019	ENG SERVICE - BROADBAND	4,000	120					
582-539-804.000	CONTRACTUAL SERVICE	1,000	2,195	5,500	5,300	5,000	5,000	5,000
582-539-818.000	PCB REMOVAL	2,500		2,500		2,500	2,500	2,500
582-539-921.000	ELECTRICITY	3,000	1,329	3,000	2,690	3,000	3,000	3,000
582-539-922.000	GAS	14,000	14,158	15,000	14,791	14,000	14,000	14,000
582-539-925.000	PURCHASED POWER-MPPA ESP	2,900,000	2,497,137	2,611,212	2,095,505	2,601,623	2,601,623	2,601,623
582-539-926.005	ENERGY OPTIMIZATION PROGRAM COSTS	62,000	7,239	62,000	20,339	62,000	62,000	62,000
582-539-930.000	M & R BUILDING	50,000	35,780	32,500	19,727	40,000	40,000	40,000
582-539-931.000	M & R EQUIPMENT	200,000	138,291	65,000	55,938	65,000	65,000	65,000
582-539-931.001	M & R TREE TRIMMING EQUIPMENT			2,500		2,500	2,500	2,500
582-539-932.000	M & R GROUNDS	15,000	8,149	20,000	13,546	20,000	20,000	20,000
582-539-932.001	M&R GROUNDS-AST CLEANUP	5,000		1,000		15,000	15,000	15,000
582-539-933.000	M & R VEHICLES	6,300	6,246	43,000	16,605	20,000	20,000	20,000
582-539-935.000	M & R METERS	5,000	4,525	5,000	525	5,000	5,000	5,000
582-539-937.000	M & R HYDRO	40,000	39,764	67,000	23,581	40,000	40,000	40,000
582-539-938.000	M & R STREET LIGHTS	25,000	23,295	27,500	18,587	21,000	21,000	21,000
582-539-939.000	M & R LINES	113,800	99,651	61,000	54,458	65,000	65,000	65,000
582-539-947.000	VEHICLE RENTAL	1,100	656	4,500	3,082	4,500	4,500	4,500
582-539-956.000	MISCELLANEOUS EXPENSES	2,500	971	5,000	2,460	10,000	10,000	10,000

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
582-539-960.000	EDUCATION & TRAINING	20,000	20,490	27,500	27,328	20,000	20,000	20,000
582-539-967.000	TREE MANAGEMENT	23,000	20,365	23,000	22,857	25,000	25,000	25,000
582-539-968.000	DEPRECIATION EXPENSE	450,000	408,870	450,000		450,000	450,000	450,000
582-539-977.000	CAPITAL OUTLAY-EQUIPMENT	46,500		61,500	58,830	310,000	310,000	310,000
582-539-977.025	CAPITAL EQUIPMENT - TRANSFORMERS					50,000	50,000	50,000
582-539-985.005	KENT STREET	25,000	28,626	110,000	107,415			
582-539-985.011	FIBER OPTIC PROJECT	15,000	10,068					
582-539-985.017	CIRCUIT TRANSITION PROJECT					190,440	190,440	190,440
582-539-998.000	STORM -23	1,200	1,200					
NET OF REVENUES/APPROPRIATIONS - 539 - DISTRIBUTION		(5,554,265)	(4,385,069)	(4,997,512)	(3,550,713)	(5,361,783)	(5,361,783)	(5,361,783)
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		5,431,900	5,043,239	5,111,085	4,223,138	5,755,150	5,753,650	5,753,650
APPROPRIATIONS - FUND 582		6,451,542	5,255,587	6,104,386	4,372,625	6,471,693	6,471,693	6,471,693
NET OF REVENUES/APPROPRIATIONS - FUND 582		(1,019,642)	(212,348)	(993,301)	(149,487)	(716,543)	(718,043)	(718,043)
BEGINNING FUND BALANCE		8,209,455	8,209,455	7,997,110	7,997,110	7,847,623	7,847,623	7,847,623
ENDING FUND BALANCE		7,189,813	7,997,107	7,003,809	7,847,623	7,131,080	7,129,580	7,129,580

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	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Fund 590 - WASTEWATER FUND								
Dept 000								
590-000-552.000	PRINCIPLE LOAN FORGIVENESS REVENUE		1,089,093					
590-000-555.000	STATE GRANT - APPROPRIATIONS MEDC	1,500,000	1,500,000	1,500,000				
590-000-646.000	NEW SERVICE		3,000	2,000				
590-000-648.000	UTILITY SALES	1,670,800	1,624,992	1,837,000	1,563,857	1,841,116	1,841,116	1,841,116
590-000-648.001	PENALTIES	8,500	10,272	9,000	8,620	9,800	9,800	9,800
590-000-665.000	INTEREST INCOME	1,000	10,400	5,000	10,429	3,000	3,000	3,000
590-000-665.004	INTEREST INCOME-CUSTOMER DEPOSITS		357		223			
590-000-678.005	REIMBURSEMENTS-INSURANCE AND WC		346		643	300	300	300
590-000-678.006	REIMBURSEMENTS - MISCELLANEOUS		20,643		2,481	2,000	2,000	2,000
590-000-693.000	SALE OF MATERIALS		3,396		1,482	1,000	1,000	1,000
590-000-699.105	TRANSFER FROM INCOME TAX	246,000	369,597	150,000	15,655			
NET OF REVENUES/APPROPRIATIONS - 000 -		3,426,300	4,632,096	3,503,000	1,603,390	1,857,216	1,857,216	1,857,216

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Dept 201 - GENERAL ADMINISTRATION								
590-201-705.000	S & W BILLING & METER READING	58,000	57,634	58,000	49,987	61,000	61,000	61,000
590-201-715.000	S & W SOCIAL SECURITY	4,437	4,167	4,437	3,569	4,590	4,590	4,590
590-201-716.000	HEALTH INSURANCE	8,500	9,388	11,000	9,777	11,000	11,000	11,000
590-201-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	2,000	1,632	2,200	2,195	2,500	2,500	2,500
590-201-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,200	1,008	3,500	3,175	1,200	1,200	1,200
590-201-717.000	LIFE/LTD INSURANCE	1,200	766	1,200	858	1,200	1,200	1,200
590-201-718.000	PENSION	73,800	87,627	84,000	76,513	111,000	111,000	111,000
590-201-719.000	OTHER FRINGE	100						
590-201-723.000	UNEMPLOYMENT	50	6	20	5	20	20	20
590-201-727.000	OFFICE SUPPLIES	1,000	538	1,000	695	1,000	1,000	1,000
590-201-730.000	POSTAGE	4,000	3,479	4,000	2,828	3,800	3,800	3,800
590-201-740.000	OPERATING SUPPLIES	5,000	1,614	2,500	447	2,500	2,500	2,500
590-201-801.000	LEGAL SERVICE	900	513	12,800	12,000	800	800	800
590-201-802.000	AUDIT SERVICE	11,200	6,750	7,500	7,400	7,700	7,700	7,700
590-201-803.000	ENGINEERING SERVICE	2,000		2,000		2,000	2,000	2,000
590-201-803.001	ENG SERVICE- RATE STUDY	16,500	16,500					
590-201-804.000	CONTRACTUAL SERVICE	1,000	3,061	6,500	302	2,500	2,500	2,500
590-201-806.000	DATA PROCESSING	2,000	646	5,000	925	4,000	4,000	4,000
590-201-851.000	TELEPHONE SERVICE	3,000	460	1,500	1,313	1,400	1,400	1,400
590-201-864.000	CONFERENCE & WORKSHOP	400						
590-201-901.000	LEGAL NOTICES	200	305	200		200	200	200
590-201-912.000	PROPERTY INSURANCE	4,000	3,813	6,700	6,632	6,800	6,800	6,800
590-201-915.000	BOILER INSURANCE	1,500	828	1,700	1,630	1,800	1,800	1,800
590-201-927.000	MISS DIG	1,200	597	1,000	772	1,000	1,000	1,000
590-201-934.000	M & R OFFICE EQUIPMENT	1,000	594	4,000	50	4,000	4,000	4,000
590-201-944.000	ADMINISTRATIVE SERVICES	80,721	80,721	80,721	73,994	80,721	80,721	80,721
590-201-947.000	VEHICLE RENTAL	7,500	5,781	2,500		6,000	6,000	6,000
590-201-956.000	MISCELLANEOUS EXPENSES	500		500	321	500	500	500
590-201-992.000	PRINCIPAL PAYMENT			338,000		350,000	350,000	350,000
590-201-993.000	INTEREST PAYMENT	324,438	227,603	323,000	259,668	315,000	315,000	315,000
590-201-995.101	TRANSFER TO GENERAL FUND	52,750	52,750	67,670	67,670	81,250	81,250	81,250
NET OF REVENUES/APPROPRIATIONS - 201 - GENERAL ADMINISTRATIO		(670,096)	(568,781)	(1,033,148)	(582,726)	(1,065,481)	(1,065,481)	(1,065,481)
Dept 441 - COLLECTIONS								
590-441-702.000	S & W FULLTIME	3,500	2,678	8,000	10,141	8,300	8,300	8,300
590-441-703.000	S & W SUPERVISOR	5,200	5,209	5,900	4,523	6,100	6,100	6,100
590-441-706.000	S & W PARTTIME	500	357	600	561	800	800	800
590-441-707.000	S& W STANDBY PAY	7,100	7,243	8,100	7,024	8,300	8,300	8,300
590-441-710.000	S& W OVERTIME	3,000	2,953	3,000	2,518	2,500	2,500	2,500
590-441-715.000	S & W SOCIAL SECURITY	1,700	1,352	1,500	1,822	2,000	2,000	2,000
590-441-716.000	HEALTH INSURANCE	1,500	1,487	1,000	1,282	1,200	1,200	1,200
590-441-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	400	288	550	541	600	600	600
590-441-716.005	OPEB RETIREE ADJUSTMENT	75,000	(4,847)					
590-441-717.000	LIFE/LTD INSURANCE	250	195	400	375	450	450	450
590-441-718.000	PENSION	4,000	2,158	4,800	1,897	5,000	5,000	5,000
590-441-723.000	UNEMPLOYMENT	5	2	5	3	5	5	5

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
590-441-734.000	SAFETY SUPPLIES	3,000	2,797	5,000	2,733	12,000	12,000	12,000
590-441-740.000	OPERATING SUPPLIES	1,000	917	1,000	588	1,200	1,200	1,200
590-441-775.000	M & R SUPPLIES	5,000	4,474	35,500	3,813	5,500	5,500	5,500
590-441-803.000	ENGINEERING SERVICE		(12,194)					
590-441-803.009	ENG SERVICE-KENT STREET	20,000	12,194	10,000	9,880			
590-441-804.000	CONTRACTUAL SERVICE	20,000	20,305	20,000	10,599	20,000	20,000	20,000
590-441-804.009	CONTRACTED SERVICE-KENT STREET	225,000		140,000	5,775			
590-441-947.000	VEHICLE RENTAL	27,000	27,000	32,000	29,599	34,000	34,000	34,000
590-441-956.000	MISCELLANEOUS EXPENSES	500	305	1,500	205	1,000	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 441 - COLLECTIONS		(403,655)	(74,873)	(278,855)	(93,879)	(108,955)	(108,955)	(108,955)
Dept 548 - PLANT OPERATIONS								
590-548-702.000	S & W FULLTIME	133,900	83,814	129,000	63,454	123,000	123,000	123,000
590-548-703.000	S & W SUPERVISOR	94,000	101,245	99,500	85,528	108,000	108,000	108,000
590-548-710.000	S & W OVERTIME	18,000	15,964	19,000	6,381	18,000	18,000	18,000
590-548-711.000	S & W HEALTH PREMIUMS	1,300	282	1,200				
590-548-715.000	S & W SOCIAL SECURITY	12,500	14,920	16,000	11,519	19,200	19,200	19,200
590-548-716.000	HEALTH INSURANCE	3,000	3,220	3,000	2,057	4,000	4,000	4,000
590-548-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,400	1,107	1,300	1,253	1,500	1,500	1,500
590-548-717.000	LIFE/LTD INSURANCE	2,900	2,904	2,800	2,589	3,000	3,000	3,000
590-548-718.000	PENSION	34,000	19,160	39,000	10,920	39,000	39,000	39,000
590-548-719.000	OTHER FRINGE	1,000	900	1,000	900	1,000	1,000	1,000
590-548-720.000	WORKER'S COMPENSATION	3,000	1,184	3,000	1,037	2,000	2,000	2,000
590-548-723.000	UNEMPLOYMENT	50	30	50	18	50	50	50
590-548-734.000	SAFETY SUPPLIES	200	158					
590-548-740.000	OPERATING SUPPLIES	54,000	52,928	70,000	41,509	70,000	70,000	70,000
590-548-751.000	UNIFORM CLEANING	4,000	4,383	5,000	2,339	4,000	4,000	4,000
590-548-804.000	CONTRACTUAL SERVICE	120,000	118,068	89,000	19,369	125,000	125,000	125,000
590-548-921.000	ELECTRICITY	65,000	68,540	90,000	85,019	84,000	84,000	84,000
590-548-922.000	GAS	7,000	5,839	6,000	5,886	6,000	6,000	6,000
590-548-923.000	WATER	400	223	1,500	1,500	2,000	2,000	2,000
590-548-930.000	M & R BUILDING	3,500	3,899	30,000	11,698	20,000	20,000	20,000
590-548-931.000	M & R EQUIPMENT	35,000	32,927	31,000	30,021	25,000	25,000	25,000
590-548-932.000	M & R GROUNDS	2,000	1,290	2,500	1,349	3,000	3,000	3,000
590-548-947.000	VEHICLE RENTAL	13,500	13,461	18,500	3,340	20,000	20,000	20,000
590-548-960.000	EDUCATION & TRAINING	4,800	4,453	5,000	2,184	5,000	5,000	5,000
590-548-968.000	DEPRECIATION EXPENSE	260,000	254,201	280,000		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		(889,150)	(819,716)	(943,350)	(389,870)	(962,750)	(962,750)	(962,750)
ESTIMATED REVENUES - FUND 590		3,426,300	4,632,096	3,503,000	1,603,390	1,857,216	1,857,216	1,857,216
APPROPRIATIONS - FUND 590		1,962,901	1,463,370	2,255,353	1,066,475	2,137,186	2,137,186	2,137,186
NET OF REVENUES/APPROPRIATIONS - FUND 590		1,463,399	3,168,726	1,247,647	536,915	(279,970)	(279,970)	(279,970)
BEGINNING FUND BALANCE		2,132,491	2,132,491	5,301,218	5,301,218	5,838,133	5,838,133	5,838,133
ENDING FUND BALANCE		3,595,890	5,301,217	6,548,865	5,838,133	5,558,163	5,558,163	5,558,163

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	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Fund 591 - WATER FUND								
Dept 000								
591-000-528.001	FEDERAL GRANTS-ARPA COVID LOC FISCAL REC		18,167					
591-000-568.000	CONTRIBUTION FROM STATE -MDOT GRANT			256,500	242,370			
591-000-626.000	GENERAL SERVICES		730		815			
591-000-646.000	NEW SERVICE		1,600		376			
591-000-648.000	UTILITY SALES	798,383	816,094	854,300	728,748	942,100	942,100	942,100
591-000-648.001	PENALTIES	4,600	4,617	4,500	3,786	4,600	4,600	4,600
591-000-665.000	INTEREST INCOME	1,000	27,658	4,000	5,957	3,500	3,500	3,500
591-000-667.000	RENTAL INCOME	10,300	9,386	10,000	9,361	9,000	9,000	9,000
591-000-678.005	REIMBURSEMENTS-INSURANCE AND WC		247		348			
591-000-678.006	REIMBURSEMENTS - MISCELLANEOUS	3,000	242	1,000	1,649	1,000	1,000	1,000
591-000-693.002	SALE OF MATERIALS		1,373		475			
591-000-699.105	TRANSFER FROM INCOME TAX	246,000	412,154	150,000	60,410			
NET OF REVENUES/APPROPRIATIONS - 000 -		1,063,283	1,292,268	1,280,300	1,054,295	960,200	960,200	960,200
Dept 201 - GENERAL ADMINISTRATION								
591-201-705.000	S & W BILLING & METER READING	58,000	57,628	58,000	49,983	60,000	60,000	60,000
591-201-715.000	S & W SOCIAL SECURITY	4,500	4,166	4,500	3,568	4,590	4,590	4,590
591-201-716.000	HEALTH INSURANCE	8,500	9,387	15,000	9,776	12,000	12,000	12,000
591-201-716.001	HEALTH INSURANCE-RETIREEES	1,600		1,600				
591-201-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	2,000	1,632	2,200	2,194	4,000	4,000	4,000
591-201-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	2,000	1,008	3,500	3,175	2,000	2,000	2,000
591-201-717.000	LIFE/LTD INSURANCE	1,200	766	1,200	858	1,200	1,200	1,200
591-201-718.000	PENSION	25,000	43,119	27,000	24,098	36,000	36,000	36,000
591-201-719.000	OTHER FRINGE	150						
591-201-723.000	UNEMPLOYMENT	50	6	50	5			
591-201-727.000	OFFICE SUPPLIES	300	304	300	439	300	300	300
591-201-730.000	POSTAGE	3,400	3,351	3,400	3,168	3,500	3,500	3,500
591-201-740.000	OPERATING SUPPLIES	1,100	35		108	25	25	25
591-201-802.000	AUDIT SERVICE	3,900	3,000	4,000	3,900	4,200	4,200	4,200
591-201-803.000	ENGINEERING SERVICE	1,000		1,000				
591-201-803.001	ENG SERVICE-VULNERABILITY STUDY	16,500	16,500					
591-201-804.000	CONTRACTUAL SERVICE	9,000	9,843	15,000	6,497	15,000	15,000	15,000
591-201-806.000	DATA PROCESSING	800		800				
591-201-851.000	TELEPHONE SERVICE	1,800	1,247	780	530	600	600	600
591-201-912.000	PROPERTY INSURANCE	3,350	3,314	4,500	4,472	4,600	4,600	4,600
591-201-927.000	MISS DIG	700	597	600	772	800	800	800
591-201-934.000	M & R OFFICE EQUIPMENT	600	594		50			
591-201-944.000	ADMINISTRATIVE SERVICES	18,998	18,998	18,998	17,415	18,998	18,998	18,998
591-201-947.000	VEHICLE RENTAL	9,000	5,781					
591-201-956.000	MISCELLANEOUS EXPENSES	3,700	53	3,700		3,000	3,000	3,000
591-201-992.000	PRINCIPAL PAYMENT			74,872				
591-201-993.000	INTEREST PAYMENT	2,935	2,668	1,000	936	900	900	900
591-201-995.101	TRANSFER TO GENERAL FUND	39,200	39,200	39,256	39,256	40,805	40,805	40,805
591-201-995.405	TRANSFER TO WELLHEAD GRANT			6,500	2,500	3,500	3,500	3,500

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
NET OF REVENUES/APPROPRIATIONS - 201 - GENERAL ADMINISTRATIO		(219,283)	(223,197)	(287,756)	(173,700)	(216,018)	(216,018)	(216,018)
Dept 441 - COLLECTIONS								
591-441-702.000	S & W FULLTIME	84,000	91,618	91,000	70,276	93,700	93,700	93,700
591-441-703.000	S & W SUPERVISOR	37,604	36,648	38,626	31,663	39,800	39,800	39,800
591-441-706.000	S & W PARTTIME	800	745	900	97	900	900	900
591-441-707.000	S& W STANDBY PAY	8,000	7,245	8,000	7,026	8,000	8,000	8,000
591-441-710.000	S& W OVERTIME	6,500	6,386	7,000	4,641	7,000	7,000	7,000
591-441-715.000	S & W SOCIAL SECURITY	10,000	10,316	11,000	8,226	11,500	11,500	11,500
591-441-716.000	HEALTH INSURANCE	16,000	17,092	20,000	13,841	20,000	20,000	20,000
591-441-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	4,300	3,376	3,500	3,488	3,600	3,600	3,600
591-441-716.003	HEALTH REIMBURSEMENT ACCOUNT (HRA)	1,500		1,500		1,500	1,500	1,500
591-441-716.005	OPEB RETIREE ADJUSTMENT	60,000	(7,223)	10,000				
591-441-717.000	LIFE/LTD INSURANCE	1,800	1,683	1,800	1,749	2,000	2,000	2,000
591-441-718.000	PENSION	30,000	21,158	35,000	9,781	35,000	35,000	35,000
591-441-719.000	OTHER FRINGE	300	300	300	300	300	300	300
591-441-720.000	WORKER'S COMPENSATION	1,450	1,430	1,400	1,390	1,500	1,500	1,500
591-441-723.000	UNEMPLOYMENT	40	9	40	7	20	20	20
591-441-734.000	SAFETY SUPPLIES	1,150	868	1,150	1,028	8,000	8,000	8,000
591-441-740.000	OPERATING SUPPLIES	3,000	41	5,500	1,132	5,000	5,000	5,000
591-441-743.000	CHEMICALS-TESTING	17,000	12,675	17,000	13,191	17,000	17,000	17,000
591-441-751.000	UNIFORM CLEANING	2,000	1,271	2,000	563	2,000	2,000	2,000
591-441-766.000	TOOLS	600	467	1,000	93	1,000	1,000	1,000
591-441-775.000	M & R SUPPLIES	15,000	13,755	15,000	4,787	15,000	15,000	15,000
591-441-803.009	ENG SERVICE-KENT STREET	20,000		10,000	9,880			
591-441-804.000	CONTRACTUAL SERVICE	25,000	22,548	1,000	963			
591-441-804.009	CONTRACTED SERVICE-KENT STREET	225,000		140,000	50,530			
591-441-804.029	CONTRACT SERV - SERVICE LINE REPLACEME	50,000	19,428	50,000	35,791	100,000	100,000	100,000
591-441-852.000	RADIO MAINTENANCE	5,000	3,240	5,000	2,247	5,000	5,000	5,000
591-441-853.000	CELLULAR METER SERVICE	11,000	11,740	10,000	9,731	12,000	12,000	12,000
591-441-921.000	ELECTRICITY	45,000	40,918	48,000	35,688			
591-441-922.000	GAS	1,000	1,032	1,200	1,060			
591-441-930.000	M & R BUILDING	3,000	844	3,000	1,250	3,000	3,000	3,000
591-441-931.000	M & R EQUIPMENT	10,000	4,781	10,000	171	10,000	10,000	10,000
591-441-935.000	M & R METERS	50,000	277	50,000	9	50,000	50,000	50,000
591-441-935.001	M&R METER PROJECT ARPA	18,167	18,167					
591-441-936.000	M & R WELLS	44,000	43,486	40,000	8,275	40,000	40,000	40,000
591-441-940.000	M & R WATER TOWER	47,400	47,397	50,000	48,815	50,000	50,000	50,000
591-441-947.000	VEHICLE RENTAL	38,000	38,000	38,000	27,935			
591-441-958.000	DUES & SUBSCRIPTIONS	1,500	997	1,500	535	1,500	1,500	1,500
591-441-960.000	EDUCATION & TRAINING	3,000	515	3,000	1,085	3,000	3,000	3,000
591-441-968.000	DEPRECIATION EXPENSE	212,000	208,386	220,000		220,000	220,000	220,000
591-441-977.024	DCMI (TMF) PROJECT	10,000	5,300	256,500	237,070			
NET OF REVENUES/APPROPRIATIONS - 441 - COLLECTIONS		(1,120,111)	(686,916)	(1,208,916)	(644,314)	(767,320)	(767,320)	(767,320)
ESTIMATED REVENUES - FUND 591		1,063,283	1,292,268	1,280,300	1,054,295	960,200	960,200	960,200
APPROPRIATIONS - FUND 591		1,339,394	910,113	1,496,672	818,014	983,338	983,338	983,338

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
NET OF REVENUES/APPROPRIATIONS - FUND 591		(276,111)	382,155	(216,372)	236,281	(23,138)	(23,138)	(23,138)
BEGINNING FUND BALANCE		3,650,782	3,650,782	4,032,939	4,032,939	4,269,220	4,269,220	4,269,220
ENDING FUND BALANCE		3,374,671	4,032,937	3,816,567	4,269,220	4,246,082	4,246,082	4,246,082



**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	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Fund 661 - MOTOR POOL FUND								
Dept 000								
661-000-665.000	INTEREST INCOME		952	600	3,117	1,000	1,000	1,000
661-000-667.000	LEASE INCOME	295,530	306,194	304,396	170,221	313,500	313,500	313,500
661-000-678.005	REIMBURSEMENTS-INSURANCE AND WC	1,000	1,118	1,000	1,327	1,000	1,000	1,000
661-000-678.006	REIMBURSEMENTS - MISCELLANEOUS	100	4,313	100	376	100	100	100
661-000-693.000	SALE OF EQUIPMENT	10,000	19,341	100	4,589	100	100	100
661-000-698.002	LOAN PROCEEDS			140,000				
661-000-699.101	CONTRIBUTION FROM GENERAL FUND	24,000	24,000					
661-000-699.210	CONTRIBUTION FROM AMBULANCE	26,552	26,552					
NET OF REVENUES/APPROPRIATIONS - 000 -		357,182	382,470	446,196	179,630	315,700	315,700	315,700
Dept 201 - GENERAL ADMINISTRATION								
661-201-727.000	OFFICE SUPPLIES	400	380	350	235	350	350	350
661-201-730.000	POSTAGE	400	337	300	736	300	300	300
661-201-740.000	OPERATING SUPPLIES	55	52	500	225	500	500	500
661-201-801.000	LEGAL SERVICE			750	749	500	500	500
661-201-851.000	TELEPHONE SERVICE	1,800	1,058	600	442	600	600	600
661-201-912.000	PROPERTY INSURANCE	2,800	2,799	6,700	6,654	6,800	6,800	6,800
661-201-914.000	VEHICLE INSURANCE	12,250	12,210	10,500	10,393	11,000	11,000	11,000
661-201-944.000	ADMINISTRATIVE SERVICES	6,832	6,832	6,832	6,263	6,832	6,832	6,832
661-201-993.000	INTEREST PAYMENT	719	3,234					
NET OF REVENUES/APPROPRIATIONS - 201 - GENERAL ADMINISTRATIOI		(25,256)	(26,902)	(26,532)	(25,697)	(26,882)	(26,882)	(26,882)
Dept 441 - COLLECTIONS								
661-441-702.000	S & W FULLTIME	29,800	13,865	24,900	12,323	18,000	18,000	18,000
661-441-703.000	S & W SUPERVISOR	10,500	10,427	10,744	9,047	11,500	11,500	11,500
661-441-706.000	S & W PARTTIME	500		500		500	500	500
661-441-709.000	S & W BUILDING MAINTENANCE	200		200	500	300	300	300
661-441-710.000	S & W OVERTIME	500		500		500	500	500
661-441-715.000	S & W SOCIAL SECURITY	3,300	1,792	3,585	1,615	2,400	2,400	2,400
661-441-716.000	HEALTH INSURANCE	3,000	2,319	3,000	2,223	3,500	3,500	3,500
661-441-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION	1,500	1,127	800	790	1,000	1,000	1,000
661-441-716.005	OPEB RETIREE ADJUSTMENT		(758)					
661-441-717.000	LIFE/LTD INSURANCE	400	326	400	401	500	500	500
661-441-718.000	PENSION	19,000	22,224	21,500	18,908	30,500	30,500	30,500
661-441-719.000	OTHER FRINGE	300	300	300	300	300	300	300
661-441-720.000	WORKER'S COMPENSATION	1,000	442	1,000	423	500	500	500
661-441-723.000	UNEMPLOYMENT	30	2	20	3	20	20	20
661-441-734.000	SAFETY SUPPLIES	3,000	2,414	3,000	1,706	10,000	10,000	10,000
661-441-740.000	OPERATING SUPPLIES	1,000	204	1,000	1,140	1,000	1,000	1,000
661-441-745.000	MOTOR FUEL & OIL	30,900	24,414	30,000	21,614	30,000	30,000	30,000
661-441-751.000	UNIFORM CLEANING	3,000	2,158	2,000	1,997	2,100	2,100	2,100
661-441-766.000	TOOLS	1,200	952	1,200	647	1,200	1,200	1,200
661-441-775.000	M & R SUPPLIES	4,500	3,587	5,000	2,968	5,000	5,000	5,000
661-441-804.000	CONTRACTUAL SERVICE	600	579	800	278	800	800	800

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
661-441-806.000	DATA PROCESSING	1,000	165	1,000	871	1,000	1,000	1,000
661-441-852.000	RADIO MAINTENANCE	750	652	1,000	570	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	2,293	4,000	2,078	4,000	4,000	4,000
661-441-922.000	GAS	2,500	177	300	176	300	300	300
661-441-923.000	WATER	1,000	854	1,000	649	1,000	1,000	1,000
661-441-924.000	SEWER	1,000	928	1,500	943	1,500	1,500	1,500
661-441-930.000	M & R BUILDING	12,000	5,485	12,000	8,959	12,000	12,000	12,000
661-441-931.000	M & R EQUIPMENT	40,000	30,819	40,000	32,093	40,000	40,000	40,000
661-441-932.000	M & R GROUNDS	200	28	200				
661-441-956.000	MISCELLANEOUS EXPENSES	500	429	500	817	500	500	500
661-441-960.000	EDUCATION & TRAINING	1,200	205	1,000	447	1,000	1,000	1,000
661-441-968.000	DEPRECIATION EXPENSE	155,000	132,021	155,000		150,000	150,000	150,000
661-441-975.001	CAP OUTLAY-BUILDING IMPROVEMEN			8,000		8,000	8,000	8,000
661-441-977.000	CAPITAL OUTLAY-EQUIPMENT		402	35,000	22,149			
661-441-977.002	CAPITAL OUTLAY-PICK UP TRUCK	54,000	(66,756)					
661-441-977.009	CAPITAL OUTLAY - BACKHOE	116,000	66,757					
661-441-977.018	CAPITAL OUTLAY - LEAF MACHINE			101,000	100,052			
661-441-992.000	PRINCIPAL PAYMENT			95,840		123,402	123,402	123,402
661-441-993.000	INTEREST PAYMENT	6,249	6,248	10,453	10,451	11,737	11,737	11,737
NET OF REVENUES/APPROPRIATIONS - 441 - COLLECTIONS		(511,629)	(268,081)	(579,242)	(257,138)	(476,059)	(476,059)	(476,059)
ESTIMATED REVENUES - FUND 661		357,182	382,470	446,196	179,630	315,700	315,700	315,700
APPROPRIATIONS - FUND 661		536,885	294,983	605,774	282,835	502,941	502,941	502,941
NET OF REVENUES/APPROPRIATIONS - FUND 661		(179,703)	87,487	(159,578)	(103,205)	(187,241)	(187,241)	(187,241)
BEGINNING FUND BALANCE		300,506	300,506	387,994	387,994	284,789	284,789	284,789
ENDING FUND BALANCE		120,803	387,993	228,416	284,789	97,548	97,548	97,548



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.

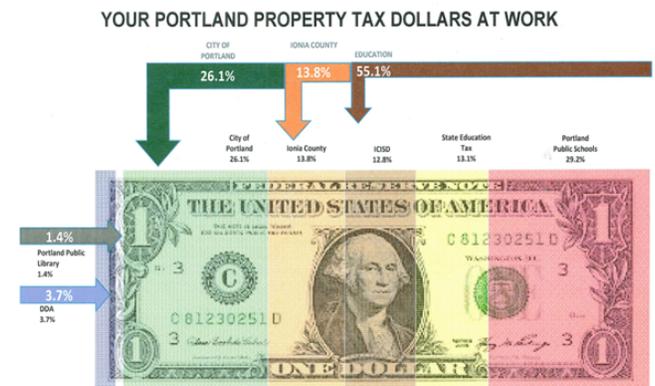
Originally developed and adopted by the Board of Directors of the DDA (“DDA Board”) in 1987 (the “Original Plan”). The Original Plan was subsequently amended in 1991, 1992, 2001, 2003, and 2014. The Original Plan, as amended, has now been restated by this 2023 Restatement of the Downtown Development 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 **2025)** The Plaza **2024)** RAP Grant for 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	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
Fund 248 - DDA FUND								
Dept 000								
248-000-402.000	REAL PROPERTY TAXES	230,000	237,834	260,000	260,607	260,000	260,000	260,000
248-000-554.000	GRANT- RAP - LOOKINGGLASS			200,000		120,000	120,000	120,000
248-000-568.000	CONTRIBUTION FROM STATE -GRANT	56,000	55,794	60,000	61,015	60,000	60,000	60,000
248-000-665.000	INTEREST INCOME	1,000	1,819	1,500	1,569	500	500	500
248-000-676.008	DONATIONS- PLAZA PROJECT			5,000	5,000			
248-000-676.009	DONATIONS- FIREWORKS	2,000	1,400	2,500	1,000	1,000	1,000	1,000
248-000-678.006	REIMBURSEMENTS-MISCELLANEOUS		17		185			
248-000-678.012	REIMBURSEMENTS-BEER FEST	25,000	25,669	33,500	34,116	35,000	35,000	35,000
248-000-678.013	REIMBURSEMENTS - HOLIDAY FEST	3,000	2,100	3,300	3,850	3,000	3,000	3,000
248-000-678.017	REIMBURSEMENTS - BANDSHELL MUSIC					3,500	3,500	3,500
NET OF REVENUES/APPROPRIATIONS - 000 -		317,000	324,633	565,800	367,342	483,000	483,000	483,000
Dept 267 - ADMINISTRATION								
248-267-702.000	S & W FULLTIME	4,700	4,559	7,000	5,118	7,000	7,000	7,000
248-267-703.000	S & W SUPERVISOR	68,600	67,963	70,417	58,727	72,530	72,530	72,530
248-267-710.000	S& W OVERTIME	700	673	1,600	1,250	1,600	1,600	1,600
248-267-715.000	S & W SOCIAL SECURITY	5,250	5,451	5,850	4,852	6,200	6,200	6,200
248-267-716.000	HEALTH INSURANCE	700	376	500	489	850	850	850
248-267-716.002	HEALTH SAVINGS ACCOUNT CONTRIBUTION			50	41	70	70	70
248-267-717.000	LIFE/LTD INSURANCE	1,200	1,189	1,300	1,173	1,500	1,500	1,500
248-267-718.000	PENSION	5,500	5,547	6,500	4,996	6,700	6,700	6,700
248-267-719.000	OTHER FRINGE	300	300	300	300	300	300	300
248-267-720.000	WORKER'S COMPENSATION	200	106					
248-267-723.000	UNEMPLOYMENT	40	7	10	6	10	10	10
248-267-730.000	POSTAGE	900	1,099	1,000	862	950	950	950
248-267-740.001	OPERATING SUPPLIES-MAIN ST BOARD	500	195	500	261	500	500	500
248-267-740.003	OPERATING SUPPLIES-DESIGN COMMITTEE	7,000	5,703	8,000	7,571	10,000	10,000	10,000
248-267-740.004	OPERATING SUPPLIES-ER COMMITTEE	1,200	977	1,200	814	1,200	1,200	1,200
248-267-740.005	OPERATING SUPPLIES-O&F COMMITTEE	2,700	2,139	6,500	6,681	4,500	4,500	4,500
248-267-740.006	OPERATING SUPPLIES-P&M COMMITTEE	5,600	5,749	5,500	3,049	4,500	4,500	4,500
248-267-740.008	OPERATING SUPPLIES - BEER FEST	21,000	22,407	21,000	24,103	33,700	33,700	33,700
248-267-740.009	OPERATING SUPPLIES - HOLIDAY FEST	8,100	8,010	8,700	8,677	6,000	6,000	6,000
248-267-740.011	OPERATING SUPPLIES - PRIME ACCOUNT	1,000						
248-267-740.012	OPERATING SUPPLIES - BANDSHELL MUSIC				1,200	6,000	6,000	6,000
248-267-801.000	LEGAL SERVICE	1,500	1,406	5,000	4,287	1,000	1,000	1,000
248-267-803.000	ENGINEERING SERVICE	1,000	476	1,000		1,000	1,000	1,000
248-267-804.000	CONTRACTUAL SERVICE	6,500	4,050	7,200	4,479	4,000	4,000	4,000
248-267-804.400	DOWNTOWN HOLIDAY DECOR CONTRACTS	6,500	6,372	8,500	8,139	8,500	8,500	8,500
248-267-806.000	DATA PROCESSING	1,500						
248-267-851.000	TELEPHONE SERVICE	550	560	500	400	500	500	500
248-267-886.000	FIREWORKS (DDA)	8,500	8,332	8,500	8,000	8,500	8,500	8,500
248-267-934.000	M & R OFFICE EQUIPMENT	500		1,500	548	500	500	500
248-267-938.000	M & R DDA	5,100	4,204			5,000	5,000	5,000
248-267-944.000	ADMINISTRATIVE SERVICES	10,800	10,800	24,000	22,000	24,000	24,000	24,000

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 05/31/25	2025-26 REQUESTED BUDGET	2025-26 RECOMMENDED BUDGET	2025-26 APPROVED BUDGET
248-267-947.000	VEHICLE RENTAL	800	1,008	800	808	1,100	1,100	1,100
248-267-956.000	MISCELLANEOUS EXPENSES	1,000	1,344	800	677	850	850	850
248-267-958.000	DUES & SUBSCRIPTIONS	1,000	919	1,000	1,069	1,200	1,200	1,200
248-267-960.000	EDUCATION & TRAINING	2,300	3,135	2,300	2,400	2,500	2,500	2,500
248-267-967.001	FACADE RESTORATION (DDA)	14,600	14,600	200	200			
248-267-982.000	CAPITAL OUTLAY-DDA			75,000	67,652	2,500	2,500	2,500
248-267-982.002	CAPITAL OUTLAY-LOOKINGGLASS PLAZA	45,000	26,600	635,000	121,327	240,000	240,000	240,000
248-267-995.202	TRANSFER TO MAJOR STREETS	9,000	3,503					
NET OF REVENUES/APPROPRIATIONS - 267 - ADMINISTRATION		(251,340)	(219,759)	(917,227)	(372,156)	(465,260)	(465,260)	(465,260)
ESTIMATED REVENUES - FUND 248		317,000	324,633	565,800	367,342	483,000	483,000	483,000
APPROPRIATIONS - FUND 248		251,340	219,759	917,227	372,156	465,260	465,260	465,260
NET OF REVENUES/APPROPRIATIONS - FUND 248		65,660	104,874	(351,427)	(4,814)	17,740	17,740	17,740
BEGINNING FUND BALANCE		486,524	486,524	591,397	591,397	586,583	586,583	586,583
ENDING FUND BALANCE		552,184	591,398	239,970	586,583	604,323	604,323	604,323



WAGE/SALARY SCALE

EMPLOYEE SALARY/WAGE INFORMATION BY POSITION

POSITION/TITLE	NO. OF POSITIONS	PAYGRADE	RANGE	
			BUDGETED 7/1/2025	
<u>DEPARTMENT OF PUBLIC SAFETY</u>				
AMBULANCE DIRECTOR	1	8	\$ 74,454.00	\$ 99,967.00
OPERATIONS COORDINATOR	1		\$ 74,984.00	
PARAMEDIC	3		\$ 57,074.00	\$ 72,800.00
EMT	3		\$ 50,305.00	\$ 67,440.00
POLICE CHIEF	1	8	\$ 74,454.00	\$ 104,967.00
POLICE SERGEANT	1	6	\$ 59,966.00	\$ 77,480.00
POLICE OFFICER	6	5	\$ 55,099.00	\$ 71,240.00
<u>DEPARTMENT OF PUBLIC SERVICES</u>				
DIRECTOR OF ELECTRIC	1	9.5	\$ 93,096.00	\$ 132,804.00
SENIOR LINEMAN	1	8	\$ 80,496.00	\$ 101,545.00
LINEMAN CREWLEADER	1	7*	\$ 77,314.00	\$ 97,531.00
LINEMAN	2	7	\$ 74,110.00	\$ 93,537.00
ELECTRIC GROUNDMAN	1	4	\$ 48,692.00	\$ 62,337.00
PARKS, RECREATION, & CEMTERTY SUPERVISOR	1	8	\$ 74,454.00	\$ 99,967.00
CEMETERY LABORER CREWLEADER	1	4*	\$ 49,691.00	\$ 63,419.00
MECHANIC	1	4	\$ 51,043.00	\$ 64,667.00
DPW LABORER	2	4	\$ 48,692.00	\$ 62,337.00
WASTEWATER SUPERINTENDENT	1	8	\$ 74,454.00	\$ 99,967.00
WASTEWATER LABORER	2	4	\$ 48,692.00	\$ 62,337.00
WATER LABORER	1	5	\$ 53,747.00	\$ 68,785.00

EMPLOYEE SALARY/WAGE INFORMATION BY POSITION**RANGE
BUDGETED 7/1/2025****NO. OF POSITIONS****POSITION/TITLE****POLICE/PART TIME:**

CERTIFIED	2	\$32.50/hr.
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AMBULANCE PAY:

Paramedic- Part time	3	\$20.00/hr.
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2nd out Run Pay	3	\$26.41/hr.
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EMT	10	\$16.00/hr.
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2nd out Run Pay		19.62/hr.
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PARKS/CEMETERY/DPW PARTTIME

RE-HIRE (YEAR THREE PLUS)	4	\$17.45/hr.
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RE-HIRE	0	\$13.54/hr
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NEW HIRE	2	\$12.51/hr.
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RECREATION PROGRAMMER	1	\$25.62/hr.
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ELECTION WORKERS:

CHAIRPERSON	2	\$17.00/hr.
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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 7/1/2025	
			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	\$ 109,048.00	\$ 154,221.00
FINANCE DIRECTOR/TREASURER	1	9.5	\$ 93,906.00	\$ 132,804.00
ASSESSOR Contractual	1	contract	\$41,523	\$41,523
CITY CLERK	1	6	\$59,323	\$79,776
INCOME TAX CLERK	1	4	\$50,044	\$64,209
ACCOUNT CLERK II	1	4	\$50,044	\$64,209
ACCOUNT CLERK I	1	3	\$45,385	\$58,177