

CITY OF PORTLAND, MICHIGAN

BUDGET

FOR

FISCAL YEAR 2011 – 2012

Adopted by City Council on May 16, 2011

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City of Portland

Budget

FY 2011 - 2012

Council

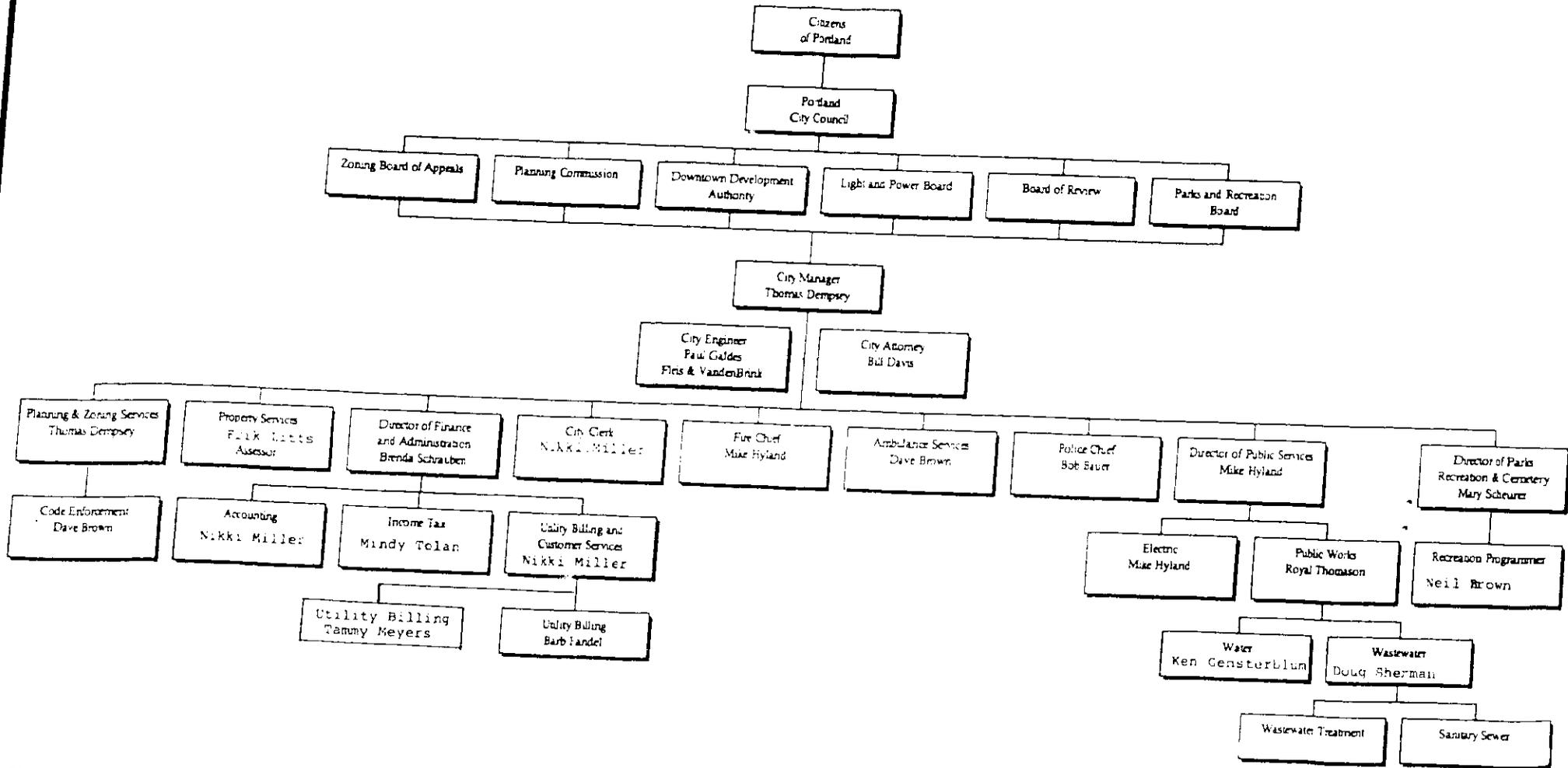
Mayor James Barnes
Mayor Pro-Tem Julie Clement
Councilmember Joel VanSlambrouck
Councilmember Steve Calley
Councilmember Steve Fabiano

Staff

City Manager Thomas J. Dempsey
Director of Operations Mike Hyland
Director of Finance & Administration Brenda Schrauben
City Attorney William B. Davis
City Clerk Monique I. Miller
Assessor Erik Litts
Fire Chief Mike Hyland
Director of Code Enforcement & Ambulance Services Dave Brown
Police Chief Bob Bauer
Public Works Royal Thomason
Director of Parks, Recreation & Cemetery Mary Scheurer
Zoning Administrator Thomas J. Dempsey
Building Inspector Jeff Cranson of Municipal Inspection Services

CITY OF PORTLAND
ORGANIZATION CHART

CITY OF PORTLAND ORGANIZATIONAL CHART



BUDGET CALENDAR

To: City Council
From: Thomas J. Dempsey, City Manager
Re: Budget Calendar for FY 2011/2012

January 11, 2011	Department Heads provide departmental goals receive budget worksheets.
January 15, 2011	City Council holds Goal Setting Session
March 7, 2011	Department Heads submit budget requests.
March 8-31, 2011	City Manager reviews budget requests.
March 31 to April 15, 2011	City Manager meets with Department Heads as needed to review requests.
April 18, 2011	City Manager submits budget recommendation to City Council and the City Council schedules a Budget Workshop.
April 20, 2011	City Council holds a Budget Workshop.
May 2, 2011	City Manager submits proposed budget to City Council. City Council schedules Public Hearing. Copies are provided to City Clerk and Library for public inspection.
May 9, 2011	Notice of Public Hearing on budget must be published by this date.
May 16, 2011	City Council holds Public Hearing and considers adoption of budget.
July 1, 2011	FY2009-2011 budget goes into effect.

BUDGET PROCESS

AND

PROCEDURES

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**

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

PORTLAND CITY COUNCIL

Ionia County, Michigan

Mayor Pro-Tem Clement, supported by Council Member VanSlambrouck, made a motion to adopt the following resolution:

RESOLUTION NO. 11-31

A RESOLUTION TO SCHEDULE A SPECIAL MEETING OF THE CITY COUNCIL FOR A BUDGET WORKSHOP

WHEREAS, the City Manager is requesting that the City Council Schedule a special meeting for a budget workshop at 7:00 pm on April 27, 2011.

NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

1. The Portland City Council approves scheduling a special meeting at 7:00 pm on Wednesday April 27, 2011 for a budget workshop.
2. All resolutions and parts of resolution are, to the extent of any conflict with this resolution, rescinded.

Ayes: Clement, VanSlambrouck, Calley, Fabiano, Barnes

Nays: None

Absent: None

Abstain: None

RESOLUTION DECLARED ADOPTED.

Dated: April 18, 2011


Monique J. Miller, City Clerk

PORTLAND CITY COUNCIL
Ionia County, Michigan

Mayor Pro-Tem Clement, supported by Council Member VanSlambrouck, made a motion to adopt the following resolution:

RESOLUTION NO. 11-37

**A RESOLUTION SETTING A PUBLIC HEARING ON THE BUDGET
PROPOSED FOR FISCAL YEAR 2011-2012**

WHEREAS, the City Manager recommends that the City Council schedule a Public Hearing on the Budget proposed for Fiscal Year 2011-2012 on May 16, 2011 at 7:00 p.m. and direct the City Clerk to publish a notice of the hearing at least one week prior to the hearing to comply with the requirements of State Law and the City Charter.

NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

1. The City Council approves of scheduling a public hearing on the 2011-2012 budget for Monday, May 16, 2011 at 7:00 p.m. and directs the City Clerk to publish a notice of the hearing at least one week prior to the hearing to comply with the requirements of State Law and the City Charter.
2. All resolutions and parts of resolution are, to the extent of any conflict with this resolution, rescinded.

Ayes: Clement, VanSlambrouck, Calley, Fabiano, Barnes

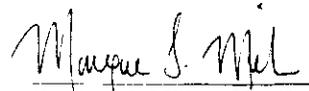
Nays: None

Absent: None

Abstain: None

RESOLUTION DECLARED ADOPTED.

Dated: May 2, 2011



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 fiscal year July 1, 2011 through June 30, 2012. The hearing will be held on Monday, May 16, 2011 at 7:00 P.M. in the Council Chambers at City Hall, 259 Kent Street, Portland.

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

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

Monique I. Miller
City Clerk

PORTLAND CITY COUNCIL
Ionia County, Michigan

Council Member VanSlambrouck, supported by Mayor Pro-Tem Clement, made a motion to adopt the following resolution:

RESOLUTION NO. 11-40

A RESOLUTION TO ADOPT THE CITY OF PORTLAND'S ANNUAL BUDGET FOR FISCAL YEAR 2011-2012

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, 2011 and ending June 30, 2012 to the City Council on April 18, 2011; and

WHEREAS, the City Council has considered the financial needs of the City of Portland for its efficient operations during the coming fiscal year and has reviewed the recommended budget submitted by the City Manager; and

WHEREAS, on May 16, 2011, 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, 2011 and ending June 30, 2012 are hereby appropriated by the Portland City Council as follows:

101 - GENERAL FUND	
Mayor and Council	\$ 23,110
Community Promotion	\$ 245,665
City Manager	\$ 150,324
Elections	\$ 5,835
General Administration	\$ 351,375
Assessor's Department	\$ 48,880
Maintenance City Hall	\$ 71,620
Economic Development	\$ 112,250
Police Department	\$ 664,729
Code Enforcement Zoning and Planning	\$ 69,514
Cemetery Department	\$ 149,215
Parks Department	\$ 128,152

SUBTOTAL OF EXPENDITURES FOR GENERAL FUND \$2,020,669

105 - INCOME TAX FUND	\$ 823,241
202 - MAJOR STREET FUND	\$ 465,049
203 - LOCAL STREET FUND	\$ 315,231
208 - RECREATION FUND	\$ 119,538
210 - AMBULANCE FUND	\$ 462,084
248 - DOWNTOWN DEVELOPMENT AUTHORITY FUND	\$ 334,267
406- CIP BOND FUND	\$ 305,000
520 - REFUSE COLLECTION FUND	\$ 90,000
582 - ELECTRIC DEPARTMENT FUND	\$ 4,702,842
590 - WASTEWATER DISPOSAL FUND	\$ 3,283,230
591 - WATER DEPARTMENT FUND	\$ 806,929
661 - EQUIPMENT FUND	\$ 378,394
GRAND TOTAL EXPENDITURES ALL FUNDS	\$ 14,106,474

BE IT FURTHER RESOLVED, that the contributions "TO and FROM" for the fiscal year commencing July 1, 2010 and ending June 30, 2011 are hereby appropriated by the City Council as follows:

From General Fund	
To Recreation Fund	\$ 15,000
From Major Street Fund	
To Local Street Fund	\$ 52,000
From Capital Improvement Bond Fund	
To Major Street Fund	\$ 180,000
From Capital Improvement Bond Fund	
To Local Street Fund	\$ 125,000
From Electric Fund	
To General Fund	\$ 45,265
From Wastewater Fund	
To General Fund	\$ 28,876
From Water Fund	
To General Fund	\$ 28,876
GRAND TOTAL TRANSFERS ALL FUNDS	\$ 475,017

BE IT FURTHER RESOLVED, that the revenues for the fiscal year commencing July 1, 2011 and ending June 30, 2012 are estimated as follows:

101 - GENERAL FUND REVENUE	
Taxes	\$1,105,300
Licenses & Permits	\$ 19,850
Grants / Revenue Sharing	\$ 355,460
Charges for Services	\$ 385,134
Fines & Forfeits	\$ 20,500
Other	\$ 134,587
SUBTOTAL OF REVENUES FOR GENERAL FUND	\$ 2,020,831
105 - INCOME TAX FUND	\$ 714,475
150- PERPETUAL CARE	\$ 2,500
202 - MAJOR STREET FUND	\$ 395,200
203 - LOCAL STREET FUND	\$ 299,750
208 - RECREATION FUND	\$ 124,100
210 - AMBULANCE FUND	\$ 462,091
248 - DOWNTOWN DEVELOPMENT AUTHORITY FUND	\$ 339,570
520 - REFUSE COLLECTION FUND	\$ 90,000
582 - ELECTRIC DEPARTMENT FUND	\$ 3,485,533
590 - WASTEWATER DISPOSAL FUND	\$ 3,363,100
591 - WATER DEPARTMENT FUND	\$ 671,889
661- EQUIPMENT FUND	\$ 243,765
GRAND TOTAL REVENUES ALL FUNDS	\$ 12,212,804

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

105 - INCOME TAX FUND	\$ 108,766
202 - MAJOR STREET FUND	\$ 69,849
203 - LOCAL STREET FUND	\$ 15,481
406- BOND PROCEEDS	\$ 305,000
582 - ELECTRIC DEPARTMENT FUND	\$ 1,217,309
591 - WATER DEPARTMENT FUND	\$ 135,040
661 - EQUIPMENT FUND	\$ 134,629
TOTAL	\$ 1,986,074

BE IT FURTHER RESOLVED, that 13.0574 mills be levied on the taxable assessed valuation as equalized for general operating requirements of the City of Portland and 0.6000 mills be levied on the taxable assessed valuation as equalized for local streets and

the Mayor and Clerk are authorized to sign the 2011 Tax Rate Request (form L-4029) to request a total levy of 13.6574 mills.

BE IT FURTHER RESOLVED, the water and sewer utility rates have been reviewed and determined to be sufficient to support the appropriations set forth above.

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

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

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

Ayes: VanSlambrouek, Clement, Calley, Fabiano, Barnes

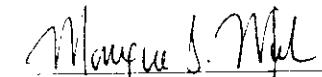
Nays: None

Absent: None

Abstain: None

RESOLUTION DECLARED ADOPTED.

Dated: May 16, 2011


 Monique J. Miller, City Clerk

GENERAL FUND

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
--- Estimated Revenue ---													
101-000-402.000	REAL PROPERTY TAXES	1,041,490.00	1,039,791.45	1,021,986.00	960,670.22	39,140.00	999,810.22	1,015,300.00	1,047,300.00	1,070,700.00	1,095,821.00	1,120,695.00	0.00
101-000-445.000	PILOT-Golden Bridge Manor	2,000.00	7,530.00	5,000.00	0.00	7,779.00	7,779.00	7,500.00	7,500.00	7,725.00	7,956.75	8,195.45	0.00
101-000-445.022	PENALTY & INTEREST	8,700.00	11,239.83	9,000.00	2,552.25	3,480.00	6,032.25	6,000.00	6,000.00	6,180.00	6,365.40	6,556.36	0.00
101-000-447.000	1994A SPEC ASSESS - INTEREST	0.00	0.00	0.00	396.12	0.00	396.12	1,200.00	1,200.00	1,236.00	1,273.08	1,311.27	0.00
101-000-448.000	TAX COLLECTION FEES	43,571.00	42,232.68	41,497.00	33,617.83	8,477.00	42,094.83	43,200.00	43,300.00	44,599.00	45,936.97	47,315.08	0.00
101-000-451.000	SPECIAL ASSESSMENT FEES	300.00	114.04	200.00	21.72	0.00	21.72	0.00	0.00	0.00	0.00	0.00	0.00
101-000-453.000	BUSINESS PERMITS	300.00	180.00	200.00	0.00	0.00	21.72	0.00	0.00	0.00	0.00	0.00	0.00
101-000-455.000	CABLE TV FEES	16,000.00	17,331.09	16,500.00	0.00	16,453.00	16,453.00	16,000.00	16,450.00	16,943.50	17,451.81	17,975.36	0.00
101-000-476.000	TRAILER FEES	2,000.00	2,535.00	2,500.00	1,239.00	1,240.00	2,479.00	2,400.00	2,400.00	2,472.00	2,546.16	2,622.54	0.00
101-000-490.000	NON-BUSINESS PERMITS	1,500.00	1,756.00	1,500.00	300.00	300.00	600.00	1,000.00	1,000.00	1,030.00	1,060.90	1,092.73	0.00
101-000-501.000	PREPAID UTILITY BILLS-EL,WA,WW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000-510.000	CHRC-FEDERAL STIMULUS GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000-510.000	COPS-CHRP GRANT	73,338.33	0.00	73,338.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000-543.000	ACT 302 POLICE TRAINING GRANT	1,200.00	1,318.90	1,200.00	1,326.40	0.00	1,326.40	1,200.00	1,200.00	1,236.00	1,273.08	1,311.27	0.00
101-000-570.000	LIQUOR FEES	3,000.00	3,084.40	3,000.00	2,968.35	0.00	2,968.35	3,000.00	3,000.00	3,090.00	3,182.70	3,278.18	0.00
101-000-575.000	REVENUE SHARING-CONST SALES	252,934.00	238,075.00	230,680.00	123,708.00	122,524.00	246,232.00	252,077.00	262,160.00	270,024.80	278,125.54	286,469.31	0.00
101-000-576.000	REVENUE SHARING-STAT SALES	157,057.00	134,588.00	104,108.00	87,071.00	47,517.00	134,588.00	0.00	89,100.00	85,000.00	87,550.00	90,176.50	0.00
101-000-577.000	CONTRIBUTION FROM STATE -GRANT	284,000.00	0.00	384,000.00	0.00	142,237.34	142,237.34	0.00	0.00	0.00	0.00	0.00	0.00
101-000-622.000	PBT TESTING FEES	11,000.00	7,622.76	8,000.00	3,205.50	3,200.00	6,405.50	6,500.00	6,500.00	6,695.00	6,895.85	7,102.73	0.00
101-000-623.000	DEVELOPMENT AND REVIEW FEES	0.00	1,500.00	500.00	1,000.00	0.00	1,000.00	500.00	500.00	515.00	530.45	546.36	0.00
101-000-624.000	TRANSCRIPT FEES	400.00	311.97	0.00	134.50	135.00	269.50	350.00	350.00	360.50	371.32	382.45	0.00
101-000-628.000	MISCELLANEOUS FEES	0.00	23.83	0.00	11.00	0.00	11.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000-629.000	ADMINISTRATIVE CHARGES	295,319.00	295,320.00	295,319.00	147,660.00	147,659.00	295,319.00	0.00	301,284.00	310,322.52	319,632.20	329,221.16	0.00
101-000-630.000	TOWNSHIP FIRE FEES	127,000.00	120,772.46	121,000.00	0.00	115,907.16	115,907.16	57,500.00	58,000.00	0.00	0.00	0.00	0.00
101-000-633.000	CEMETERY LOT SALES	4,000.00	6,012.00	5,000.00	1,625.00	1,625.00	3,250.00	3,500.00	3,500.00	3,605.00	3,713.15	3,824.54	0.00
101-000-634.000	CEMETERY CARE FEES	5,000.00	4,020.80	5,000.00	3,230.90	3,200.00	6,430.90	4,000.00	6,000.00	6,180.00	6,365.40	6,556.36	0.00
101-000-634.000	GRAVE OPENING FEES	10,000.00	8,175.00	10,000.00	5,225.00	5,200.00	10,425.00	9,000.00	9,000.00	9,270.00	9,548.10	9,834.54	0.00
101-000-656.000	DISTRICT COURT FINES	18,000.00	14,045.52	12,500.00	8,082.91	8,000.00	16,082.91	15,000.00	16,000.00	16,480.00	16,974.40	17,483.63	0.00
101-000-661.000	PARKING FINES	2,000.00	2,835.00	2,500.00	582.00	500.00	1,082.00	1,500.00	1,500.00	1,545.00	1,591.35	1,639.09	0.00
101-000-662.000	DRUG FORFEITURE MONEY	0.00	4,935.08	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000-663.000	MISCELLANEOUS FINES	3,000.00	3,007.01	3,000.00	1,626.00	1,374.00	3,000.00	3,000.00	3,000.00	3,090.00	3,182.70	3,278.18	0.00
101-000-664.000	SEX OFFENDER REGISTRATION FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000-665.000	INTEREST INCOME	20,000.00	12,588.76	10,000.00	5,203.03	4,800.00	10,003.03	0.00	0.00	0.00	0.00	0.00	0.00
101-000-665.002	INTEREST INCOME-PERPETUAL CARE	1,000.00	1,321.49	1,000.00	297.34	300.00	597.34	0.00	500.00	515.00	530.45	546.36	0.00
101-000-665.003	INTEREST INCOME-CURRENT TAX	5,000.00	0.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000-667.000	RENTAL INCOME	500.00	7,876.40	6,700.00	225.00	7,175.00	7,400.00	5,000.00	6,900.00	7,107.00	7,320.21	7,539.82	0.00
101-000-669.000	PRINCIPAL PAYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000-676.001	DONATIONS-MISCELLANEOUS	0.00	25.00	0.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000-676.002	DONATION - POLICE EXPLORERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000-676.004	DONATION-OLD MILL BUILDING	3,000.00	1,000.00	3,000.00	1,000.00	2,000.00	3,000.00	3,000.00	3,000.00	3,090.00	3,182.70	3,278.18	0.00
101-000-676.005	DONATION - DARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000-676.006	DONATION - PARKS	0.00	1,440.00	0.00	570.00	480.00	1,050.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000-676.007	DONATION - PORTLAND TWP	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000-677.000	MOWING/STUMP/SNOW REMOVAL	200.00	380.10	200.00	0.00	0.00	0.00	200.00	200.00	206.00	212.18	218.55	0.00
101-000-678.002	REIMBURSEMENTS-AMBULANCE COLL.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000-678.003	REIMBURSEMENTS-RAILROAD LEASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000-678.004	REIMBURSEMENTS-PATROL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000-678.005	REIMBURSEMENTS-WORKER'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000-678.006	REIMBURSEMENTS- MISCELLANEOUS	0.00	1,917.62	0.00	487.39	0.00	487.39	0.00	0.00	0.00	0.00	0.00	0.00
101-000-678.007	REIMBURSEMENTS-PAMA	0.00	18,441.49	0.00	19,270.97	2,000.00	21,270.97	18,000.00	18,000.00	18,540.00	19,096.20	19,669.09	0.00
101-000-678.008	REIMBURSEMENTS-RETIREE HEALTH	1,800.00	696.60	0.00	696.00	0.00	696.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000-678.009	REIMBURSEMENTS-RETIREE LIFE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000-683.022	1994A SPEC ASSESS - PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000-694.000	SALE OF LAND	0.00	0.00	0.00	1,000.15	0.00	1,000.15	0.00	0.00	0.00	0.00	0.00	0.00
101-000-698.000	LOAN PROCEEDS	0.00	300,000.00	0.00	0.00	0.00	0.00	470.00	470.00	484.10	498.62	513.58	0.00
101-000-698.002	BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000-699.001	TRANSFER FROM VOL FIRE DEPT.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000-699.105	CONTRIBUTION FROM INCOME TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000-699.403	TRANSFER FROM DNR/MDOT GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000-699.406	TRANSFER FROM BOARDWALK FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
101-000-699.582	TRANSFER FROM ELECTRIC (IN LIEU	42,304.00	42,304.00	42,304.00	0.00	42,304.00	42,304.00	43,023.00	45,265.00	46,622.95	48,021.64	49,462.29	0.00
101-000-699.590	TRANS FROM WASTEWATER (IN LIEU O	28,393.00	28,393.00	28,393.00	0.00	28,393.00	28,393.00	28,876.00	28,876.00	29,742.28	30,634.55	31,553.58	0.00
101-000-699.591	TRANSFER FROM WATER (IN LIEU OF	28,393.00	28,393.00	28,393.00	0.00	28,393.00	28,393.00	28,876.00	28,876.00	29,742.28	30,634.55	31,553.58	0.00
101-000-699.812	TRANSFER FROM SPECIAL ASSESSMENT	0.00	9,334.02	1,753.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Estimated Revenue:		2,503,699.33	2,422,469.30	2,490,721.33	1,420,003.58	791,792.50	2,211,796.08	1,577,172.00	2,020,831.00	2,006,923.93	2,060,131.65	2,113,934.97	0.00

MAYOR & COUNCIL

GENERAL FUND - 100

Department Function:

This Department represents and provides the Legislative support of 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 in the odd year. The Mayor and Mayor Pro Tem is chosen the first meeting after the election by 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 of the Council. 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	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
100-COUNCIL													
101-100-712.000	S & W ELECTED OFFICIALS	2,700.00	2,700.00	2,700.00	1,350.00	1,350.00	2,700.00	2,700.00	2,700.00	2,781.00	2,864.43	2,950.36	0.00
101-100-715.000	S & W SOCIAL SECURITY	210.00	252.47	210.00	150.51	150.00	300.51	210.00	210.00	216.30	222.79	229.47	0.00
101-100-719.000	OTHER FRINGE	750.00	600.00	600.00	617.88	0.00	617.88	600.00	375.00	386.25	397.84	409.77	0.00
101-100-720.000	WORKER'S COMPENSATION	100.00	29.00	100.00	0.00	50.00	50.00	100.00	100.00	103.00	106.09	109.27	0.00
101-100-723.000	UNEMPLOYMENT	25.00	0.96	25.00	0.47	25.00	25.47	25.00	25.00	25.75	26.52	27.32	0.00
101-100-740.000	OPERATING SUPPLIES	115.00	191.37	200.00	0.00	200.00	200.00	200.00	200.00	206.00	212.18	218.55	0.00
101-100-804.000	CONTRACTUAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-100-864.000	CONFERENCE & WORKSHOP	5,000.00	1,098.00	4,500.00	1,201.94	800.00	2,001.94	4,500.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00
101-100-881.000	COMMUNITY PROMOTIONS	1,200.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	1,030.00	1,060.90	1,092.73	0.00
101-100-944.000	ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-100-956.000	MISCELLANEOUS EXPENSES	0.00	19.98	0.00	19.00	31.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00
101-100-958.000	DUES & SUBSCRIPTIONS	500.00	100.00	500.00	0.00	300.00	300.00	500.00	500.00	515.00	530.45	546.36	0.00
101-100-999.208	TRANSFER TO RECREATION	20,000.00	15,000.00	20,000.00	0.00	12,000.00	12,000.00	20,000.00	15,000.00	15,000.00	15,000.00	15,000.00	0.00
101-100-999.210	TRANSFER TO AMBULANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL COUNCIL EXPENDITURES:		30,600.00	19,991.78	29,835.00	3,339.80	15,906.00	19,245.80	29,835.00	23,110.00	23,263.30	23,421.20	23,583.83	0.00

COMMUNITY PROMOTIONS

GENERAL FUND - 101

Community Promotion comprises many endeavors including funds for Cable Access, Cleanup Week, Mayor Exchange, the Employee Safety and Recognition Program, and Street Lights. It also includes sidewalk replacement. The Leik brothers fund the Old Mill expense privately. The City provides labor for broadcasting services.

Gl Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
101-COMMUNITY PROMOTIONS													
101-101-702.000	S & W FULLTIME	0.00	491.76	0.00	0.00	0.00	0.00	500.00	500.00	515.00	530.45	546.36	0.00
101-101-706.000	S & W PARTTIME	1,000.00	303.88	500.00	108.13	400.00	0.00	500.00	500.00	515.00	530.45	546.36	0.00
101-101-710.000	S& W OVERTIME	4,150.00	2,700.90	2,000.00	0.00	500.00	508.13	500.00	500.00	515.00	530.45	546.36	0.00
101-101-715.000	S & W SOCIAL SECURITY	394.00	265.03	160.00	8.26	61.00	69.26	115.00	100.00	257.50	265.23	273.18	0.00
101-101-716.000	HEALTH INSURANCE	0.00	1,639.88	0.00	0.00	0.00	0.00	0.00	0.00	103.00	106.09	109.27	0.00
101-101-716.001	HEALTH INSURANCE-RETIRES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-101-717.000	LIFE/LTD INSURANCE	0.00	94.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-101-717.001	LIFE INSURANCE-RETIRES	0.00	215.60	450.00	168.20	170.00	338.20	450.00	350.00	360.50	371.32	382.45	0.00
101-101-718.000	PENSION	1,000.00	718.03	1,000.00	0.00	0.00	0.00	1,000.00	375.00	386.25	397.84	409.77	0.00
101-101-720.000	WORKER'S COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-101-723.000	UNEMPLOYMENT	0.00	1.26	0.00	0.11	0.00	0.11	0.00	0.00	0.00	0.00	0.00	0.00
101-101-740.000	OPERATING SUPPLIES	0.00	58.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-101-804.000	CONTRACTUAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-101-804.001	CONTRACT SERVICE-TORNADO SIREN	2,500.00	1,700.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00	2,575.00	2,652.25	2,731.82	0.00
101-101-804.210	CONTRACTUAL SERVICE-AMBULANCE	49,257.00	49,257.00	50,250.00	50,204.25	0.00	50,204.25	50,250.00	46,600.00	47,998.00	49,437.94	50,921.08	0.00
101-101-804.336	CONTRACTUAL SERVICE - FIRE AUTHORITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84,100.00	84,100.00	84,100.00	84,100.00	0.00
101-101-855.000	CABLE COMMISSION	600.00	1,959.43	2,500.00	78.62	0.00	78.62	2,500.00	2,000.00	2,060.00	2,121.80	2,185.45	0.00
101-101-881.000	COMMUNITY PROMOTIONS	3,600.00	3,877.95	3,500.00	567.45	246.00	813.45	3,500.00	3,000.00	3,500.00	3,605.00	3,713.15	0.00
101-101-884.000	CLEANUP WEEK	16,480.00	10,904.00	16,480.00	0.00	11,500.00	11,500.00	16,480.00	16,000.00	12,500.00	12,875.00	13,261.25	0.00
101-101-912.000	PROPERTY INSURANCE	200.00	163.00	165.00	163.00	0.00	163.00	165.00	165.00	195.70	201.57	207.62	0.00
101-101-920.000	STREET LIGHTING	42,400.00	48,328.46	52,500.00	23,883.33	25,000.00	48,883.33	52,500.00	52,500.00	54,075.00	55,697.25	57,368.17	0.00
101-101-923.000	WATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00	206.00	212.18	218.55	0.00
101-101-938.000	M & R STREET LIGHTS	10,000.00	0.00	10,000.00	0.00	50.00	50.00	10,000.00	11,000.00	11,330.00	11,669.90	12,020.00	0.00
101-101-947.000	VEHICLE RENTAL	1,000.00	996.00	1,000.00	498.00	0.00	498.00	1,000.00	1,000.00	1,030.00	1,060.90	1,092.73	0.00
101-101-956.000	MISCELLANEOUS EXPENSES	0.00	0.00	250.00	0.00	0.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00
101-101-966.001	IN LIEU OF TAXES-Annex Agree.	13,750.00	13,565.65	14,550.00	0.00	14,689.30	14,689.30	14,550.00	15,000.00	15,450.00	15,913.50	16,390.91	0.00
101-101-969.001	CONTRIBUTIONS TO PAMA	1,000.00	600.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
101-101-969.003	CONTRIBUTIONS TO ICEA	0.00	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00	0.00	0.00	0.00	0.00	0.00
101-101-969.004	CONTRIBUTIONS TO STREET LIGHTS	5,000.00	4,828.72	0.00	3,328.35	3,300.00	6,628.35	0.00	0.00	0.00	0.00	0.00	0.00
101-101-969.005	CONTRIBUTIONS TO PASG	2,500.00	2,500.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00	2,575.00	2,652.25	2,731.82	0.00
101-101-969.006	CONTRIBUTIONS TO SIDEWALKS	25,000.00	5,067.48	17,500.00	1,769.00	0.00	1,769.00	17,500.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00
101-101-969.007	CONTRIBUTION TO CMET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-101-975.002	CAP OUTLAY-OLD MILL BUILDING	2,250.00	1,452.00	2,000.00	688.96	1,300.00	1,988.96	2,000.00	2,000.00	2,060.00	2,121.80	2,185.45	0.00
101-101-977.000	CAPITAL OUTLAY-EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-101-983.000	OFFICE EQUIPMENT LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL COMMUNITY FUND EXPENDITURES:		182,081.00	151,689.41	180,805.00	81,465.66	64,716.30	146,181.96	179,760.00	245,665.00	246,791.95	251,522.71	256,395.39	0.00

CITY MANAGER

GENERAL FUND - 172

This position was created with the adoption of the City Charter. The City Manager is the Chief administrative officer of the City, responsible to the Council for the administration of all city affairs. The Manager sees that all laws, provisions of the City Charter, ordinances, resolutions, and acts of the Council are faithfully executed.

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

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

Finally, 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.

60.5% of the City Manager and General Administration Department expenses are allocated by an estimated percent of use and charged back to each non-general fund department for their true share of these expenditures. This will spread the cost more fairly to all City funds.

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
172-CITY MANAGER													
101-172-703.000	S & W SUPERVISOR	92,000.00	93,065.47	93,000.00	41,262.21	52,711.00	93,973.21	99,766.00	94,400.00	95,816.00	97,253.24	98,712.04	0.00
101-172-715.000	S & W SOCIAL SECURITY	7,038.00	7,058.15	7,115.00	3,089.98	4,032.00	7,121.98	7,635.00	7,222.00	7,438.66	7,661.82	7,891.67	0.00
101-172-716.000	HEALTH INSURANCE	23,900.00	22,347.43	17,901.00	8,208.19	8,300.00	16,508.19	19,445.00	18,960.00	19,528.80	20,114.66	20,718.10	0.00
101-172-716.002	HEALTH INSURANCE REIMB. ACCOUNT	0.00	0.00	2,200.00	236.17	1,650.00	1,886.17	2,200.00	1,650.00	1,699.50	1,750.49	1,803.00	0.00
101-172-717.000	LIFE/LTD INSURANCE	990.00	946.56	1,012.00	473.28	473.72	947.00	947.00	947.00	975.41	1,004.67	1,034.81	0.00
101-172-718.000	PENSION	14,876.00	14,863.96	18,079.00	8,852.20	8,500.00	17,352.20	19,065.00	20,450.00	21,063.50	21,695.41	22,346.27	0.00
101-172-719.000	OTHER FRINGE	100.00	121.89	300.00	213.69	0.00	213.69	275.00	75.00	77.25	79.57	81.95	0.00
101-172-720.000	WORKER'S COMPENSATION	300.00	147.00	350.00	0.00	350.00	350.00	360.00	320.00	329.60	339.49	349.67	0.00
101-172-723.000	UNEMPLOYMENT	40.00	(28.59)	50.00	0.00	31.00	31.00	50.00	0.00	0.00	0.00	0.00	0.00
101-172-727.000	OFFICE SUPPLIES	100.00	1.49	100.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00
101-172-740.000	OPERATING SUPPLIES	500.00	449.30	500.00	55.90	0.00	55.90	500.00	250.00	257.50	265.23	273.18	0.00
101-172-802.000	AUDIT SERVICE	0.00	91.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-172-851.000	TELEPHONE SERVICE	1,800.00	1,980.45	1,700.00	830.41	830.00	1,660.41	1,700.00	1,700.00	1,751.00	1,803.53	1,857.64	0.00
101-172-864.000	CONFERENCE & WORKSHOP	3,000.00	609.21	3,000.00	982.70	805.00	1,787.70	3,000.00	2,000.00	2,060.00	2,121.80	2,185.45	0.00
101-172-869.000	MILEAGE	400.00	0.00	400.00	0.00	250.00	250.00	400.00	400.00	412.00	424.36	437.09	0.00
101-172-947.000	VEHICLE RENTAL	400.00	396.00	400.00	198.00	200.00	398.00	400.00	400.00	412.00	424.36	437.09	0.00
101-172-956.000	MISCELLANEOUS EXPENSES	100.00	200.00	200.00	28.62	100.00	128.62	200.00	200.00	206.00	212.18	218.55	0.00
101-172-958.000	DUES & SUBSCRIPTIONS	1,500.00	1,470.81	1,150.00	315.00	800.00	1,115.00	1,150.00	1,350.00	1,390.50	1,432.22	1,475.18	0.00
TOTAL CITY MANAGER EXPENDITURES:		147,044.00	143,720.27	147,457.00	64,746.35	79,032.72	143,779.07	157,193.00	150,324.00	153,417.72	156,583.01	159,821.70	0.00

ELECTIONS

GENERAL FUND - 191

Department Function:

The City Clerk is the election custodian who conducts all Federal, State, and Local elections in compliance with State election laws and the City of Portland Charter. The Clerk's office has charge of all voter registration records and updates for city residents.

Gl Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
191-ELECTIONS													
101-191-706.000	S & W PARTTIME	3,400.00	2,151.14	3,800.00	4,364.16	1,300.00	5,664.16	4,700.00	4,700.00	5,600.00	2,700.00	5,600.00	0.00
101-191-710.000	S & W OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-191-715.000	S & W SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-191-716.000	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-191-730.000	POSTAGE	250.00	144.00	250.00	73.76	75.00	148.76	175.00	175.00	200.00	200.00	250.00	0.00
101-191-740.000	OPERATING SUPPLIES	650.00	1,129.68	750.00	109.77	100.00	209.77	350.00	350.00	350.00	400.00	400.00	0.00
101-191-804.000	CONTRACTUAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-191-806.000	DATA PROCESSING	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-191-810.000	EQUIPMENT MAINTENANCE CONTRACT	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-191-864.000	CONFERENCE & WORKSHOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-191-901.000	LEGAL NOTICES	300.00	281.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-191-912.000	PROPERTY INSURANCE	10.00	6.00	10.00	6.00	0.00	6.00	10.00	10.00	10.00	10.00	10.00	0.00
101-191-931.000	M & R EQUIPMENT	300.00	377.33	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-191-956.000	MISCELLANEOUS EXPENSES	300.00	180.15	300.00	220.69	50.00	270.69	300.00	300.00	300.00	300.00	300.00	0.00
101-191-977.000	CAPITAL OUTLAY-EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ELECTIONS EXPENDITURES:		5,760.00	4,269.43	5,410.00	4,774.38	1,525.00	6,299.38	5,835.00	5,835.00	6,769.00	3,910.00	6,560.00	0.00

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. 60.5% of the City Manager and General Administration Department expenses are allocated by an estimated percent of use and charged back to each non-general fund department for their true share of these expenditures. This will spread the cost more fairly to all City funds.

Gl Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
201-GENERAL ADMINISTRATION													
101-201-703.000	S & W SUPERVISOR	83,818.00	80,758.37	85,075.00	37,552.26	45,500.00	83,052.26	86,110.00	86,110.00	87,401.65	88,712.67	90,043.36	0.00
101-201-704.000	S & W RECORDKEEPING	49,100.00	41,501.88	44,500.00	21,085.83	21,500.00	42,585.83	37,645.00	37,645.00	38,774.35	39,937.58	41,135.71	0.00
101-201-710.000	S& W OVERTIME	200.00	0.00	200.00	0.00	0.00	0.00	200.00	200.00	205.00	212.18	218.55	0.00
101-201-715.000	S & W SOCIAL SECURITY	9,545.00	9,244.11	9,950.00	4,374.80	5,126.00	9,500.80	9,470.00	9,485.00	9,769.55	10,062.64	10,364.52	0.00
101-201-716.000	HEALTH INSURANCE	42,925.00	40,210.11	27,189.00	12,540.06	15,312.00	27,852.06	32,050.00	31,250.00	32,187.50	33,153.13	34,147.72	0.00
101-201-716.001	HEALTH INSURANCE-RETIRES	5,000.00	4,948.42	5,418.00	1,882.98	1,922.00	3,804.98	4,376.00	4,275.00	4,403.25	4,535.35	4,671.41	0.00
101-201-716.002	HEALTH INSURANCE REIMB. ACCOUNT	0.00	500.00	4,550.00	279.30	3,375.00	3,654.30	4,550.00	3,425.00	3,527.75	3,633.58	3,742.59	0.00
101-201-717.000	LIFE/LTD INSURANCE	1,650.00	1,661.58	1,756.00	839.35	841.20	1,680.55	1,700.00	1,700.00	1,751.00	1,803.53	1,857.64	0.00
101-201-718.000	PENSION	21,493.00	19,966.91	25,350.00	12,696.01	11,500.00	24,196.01	23,650.00	26,850.00	27,655.50	28,485.17	29,339.72	0.00
101-201-719.000	OTHER FRINGE	500.00	265.67	500.00	241.07	0.00	241.07	500.00	300.00	309.00	318.27	327.82	0.00
101-201-720.000	WORKER'S COMPENSATION	850.00	439.00	875.00	0.00	875.00	875.00	900.00	900.00	927.00	954.81	983.45	0.00
101-201-723.000	UNEMPLOYMENT	300.00	(145.37)	50.00	0.43	60.00	60.43	100.00	100.00	103.00	106.09	109.27	0.00
101-201-727.000	OFFICE SUPPLIES	4,500.00	5,623.71	4,500.00	1,256.86	1,300.00	2,556.86	4,500.00	4,500.00	4,635.00	4,774.05	4,917.27	0.00
101-201-730.000	POSTAGE	6,500.00	5,997.78	6,500.00	2,976.53	3,000.00	5,976.53	6,200.00	6,200.00	6,386.00	6,577.58	6,774.91	0.00
101-201-734.000	SAFETY SUPPLIES	300.00	199.01	300.00	152.27	148.00	300.27	350.00	350.00	360.50	371.32	382.45	0.00
101-201-740.000	OPERATING SUPPLIES	3,100.00	1,980.64	3,000.00	1,892.80	1,000.00	2,892.80	3,100.00	3,000.00	3,090.00	3,182.70	3,278.18	0.00
101-201-801.000	LEGAL SERVICE	12,500.00	5,641.68	10,000.00	646.50	600.00	1,246.50	0.00	4,500.00	4,635.00	4,774.05	4,917.27	0.00
101-201-802.000	AUDIT SERVICE	4,500.00	5,103.55	4,500.00	4,275.00	0.00	4,275.00	4,400.00	4,400.00	4,532.00	4,667.96	4,808.00	0.00
101-201-803.000	ENGINEERING SERVICE	5,000.00	842.10	5,000.00	862.50	725.00	1,587.50	5,000.00	1,200.00	1,236.00	1,273.08	1,311.27	0.00
101-201-804.000	CONTRACTUAL SERVICE	10,000.00	4,458.75	10,000.00	12,548.75	0.00	12,548.75	14,000.00	14,000.00	14,420.00	14,852.60	15,298.18	0.00
101-201-806.000	DATA PROCESSING	10,000.00	6,479.89	10,000.00	5,824.57	5,000.00	10,824.57	12,000.00	12,000.00	12,360.00	12,730.80	13,112.72	0.00
101-201-810.000	EQUIPMENT MAINTENANCE CONTRACT	10,000.00	2,762.48	5,000.00	4,853.96	600.00	5,463.96	6,750.00	6,750.00	6,952.50	7,161.08	7,375.91	0.00
101-201-851.000	TELEPHONE SERVICE	18,000.00	19,819.35	18,000.00	8,471.34	8,500.00	16,971.34	18,000.00	18,000.00	18,540.00	19,096.20	19,669.09	0.00
101-201-864.000	CONFERENCE & WORKSHOP	2,500.00	1,470.05	2,000.00	1,069.30	500.00	1,569.30	2,000.00	1,500.00	1,545.00	1,591.35	1,639.09	0.00
101-201-901.000	LEGAL NOTICES	3,500.00	3,237.33	3,500.00	1,082.80	2,400.00	3,482.80	3,500.00	3,500.00	3,605.00	3,713.15	3,824.54	0.00
101-201-912.000	PROPERTY INSURANCE	2,880.00	2,861.08	3,000.00	2,853.00	0.00	2,853.00	2,855.00	2,855.00	2,940.65	3,028.87	3,119.74	0.00
101-201-913.000	LIABILITY INSURANCE	43,640.00	37,803.00	38,950.00	29,329.00	0.00	29,329.00	29,330.00	29,330.00	30,209.90	31,116.20	32,049.68	0.00
101-201-913.001	LIABILITY INSURANCE DEDUCTIBLE	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	1,000.00	1,030.00	1,060.90	1,092.73	0.00
101-201-934.000	M & R OFFICE EQUIPMENT	18,000.00	15,767.51	1,600.00	5,669.44	5,641.00	11,310.44	2,500.00	2,500.00	2,575.00	2,652.25	2,731.82	0.00
101-201-947.000	VEHICLE RENTAL	1,650.00	1,656.00	1,650.00	828.00	822.00	1,650.00	1,650.00	1,650.00	1,699.50	1,750.49	1,803.00	0.00
101-201-956.000	MISCELLANEOUS EXPENSES	1,000.00	5,930.54	8,000.00	6,858.78	900.00	7,758.78	6,000.00	6,000.00	6,180.00	6,365.40	6,556.36	0.00
101-201-958.000	DUES & SUBSCRIPTIONS	4,525.00	3,997.00	4,500.00	360.00	3,225.00	3,585.00	4,500.00	4,250.00	4,377.50	4,508.83	4,644.09	0.00
101-201-960.000	EDUCATION & TRAINING	2,000.00	1,200.00	1,500.00	600.00	900.00	1,500.00	1,500.00	750.00	772.50	795.68	819.55	0.00
101-201-980.000	CAPITAL OUTLAY-OFFICE EQUIPMEN	25,000.00	475.00	8,000.00	2,970.00	0.00	2,970.00	20,000.00	20,000.00	20,600.00	12,000.00	12,360.00	0.00
101-201-983.000	OFFICE EQUIPMENT LEASE	1,500.00	399.40	900.00	399.40	400.00	799.40	900.00	900.00	927.00	954.81	983.45	0.00
TOTAL GENERAL ADMINISTRATION EXPENDITURES:		406,976.00	333,056.53	356,813.00	187,282.89	141,672.20	328,955.09	351,286.00	351,375.00	360,624.60	360,914.31	370,411.05	0.00

ASSESSING DEPARTMENT

GENERAL FUND – 209

Department Function:

The Assessing Department is responsible for listing each parcel of property within the six classes of real property and each personal property account located within the City of Portland. An assessment roll is prepared based on real and personal property. The assessment roll is used in calculating property taxes and must comply with the "General Property Tax Law" Public Act 206 of 1893.

The primary function of this department is the appraisal of each parcel of real estate and to make sure all personal property is reported within the city limits. There are currently 1,650 real parcels of property and 212 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 up-to-date. Up-to-date 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.

Lastly, this department is responsible for preparation of the budget, 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	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
209-ASSESSING													
101-209-703.000	S & W SUPERVISOR	30,637.00	27,373.31	30,914.00	13,290.45	15,100.00	28,390.45	31,743.00	28,500.00	28,927.50	29,361.41	29,801.83	0.00
101-209-712.000	S & W ELECTED OFFICIALS	0.00	420.00	0.00	0.00	420.00	420.00	420.00	420.00	432.60	445.58	458.95	0.00
101-209-715.000	S & W SOCIAL SECURITY	2,344.00	2,101.72	2,365.00	1,024.35	1,155.00	2,179.35	2,428.00	2,225.00	2,291.75	2,360.50	2,431.32	0.00
101-209-718.000	PENSION	4,954.00	4,403.48	6,015.00	2,768.78	2,400.00	5,168.78	6,100.00	6,175.00	6,360.25	6,551.06	6,747.59	0.00
101-209-719.000	OTHER FRINGE	100.00	100.00	100.00	100.00	0.00	100.00	175.00	75.00	77.25	79.57	81.95	0.00
101-209-720.000	WORKER'S COMPENSATION	1,290.00	215.00	1,329.00	0.00	1,329.00	1,329.00	1,370.00	1,370.00	1,411.10	1,453.43	1,497.04	0.00
101-209-723.000	UNEMPLOYMENT	40.00	(33.98)	15.00	0.00	31.00	31.00	50.00	50.00	51.50	53.05	54.64	0.00
101-209-727.000	OFFICE SUPPLIES	800.00	478.66	600.00	11.49	300.00	311.49	450.00	450.00	463.50	477.41	491.73	0.00
101-209-730.000	POSTAGE	1,150.00	844.55	1,200.00	207.09	993.00	1,200.09	1,200.00	1,200.00	1,236.00	1,273.08	1,311.27	0.00
101-209-740.000	OPERATING SUPPLIES	600.00	462.49	600.00	0.00	450.00	450.00	450.00	450.00	463.50	477.41	491.73	0.00
101-209-801.000	LEGAL SERVICE	600.00	0.00	300.00	100.00	200.00	300.00	300.00	250.00	257.50	265.23	273.18	0.00
101-209-803.000	ENGINEERING SERVICE	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-209-804.000	CONTRACTUAL SERVICE	1,500.00	0.00	3,500.00	102.60	2,000.00	2,102.60	3,000.00	3,000.00	3,090.00	3,182.70	3,278.18	0.00
101-209-805.000	APPRAISAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-209-806.000	DATA PROCESSING	5,300.00	1,005.00	1,500.00	25.00	1,475.00	1,500.00	1,500.00	1,500.00	1,545.00	1,591.35	1,639.09	0.00
101-209-810.000	EQUIPMENT MAINTENANCE CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-209-851.000	TELEPHONE SERVICE	1,150.00	1,307.04	1,150.00	560.27	560.00	1,120.27	1,150.00	1,150.00	1,184.50	1,220.04	1,256.64	0.00
101-209-864.000	CONFERENCE & WORKSHOP	1,200.00	143.00	1,200.00	0.00	1,200.00	1,200.00	1,000.00	600.00	618.00	636.54	655.64	0.00
101-209-869.000	MILEAGE	200.00	201.30	300.00	160.00	140.00	300.00	300.00	300.00	309.00	318.27	327.82	0.00
101-209-901.000	LEGAL NOTICES	350.00	0.00	150.00	0.00	150.00	150.00	75.00	75.00	77.25	79.57	81.95	0.00
101-209-934.000	M & R OFFICE EQUIPMENT	0.00	0.00	1,200.00	0.00	1,200.00	1,200.00	240.00	240.00	247.20	254.62	262.25	0.00
101-209-947.000	VEHICLE RENTAL	240.00	240.00	240.00	120.00	120.00	240.00	240.00	240.00	247.20	254.62	262.25	0.00
101-209-956.000	MISCELLANEOUS EXPENSES	250.00	38.04	250.00	0.00	250.00	250.00	200.00	200.00	206.00	212.18	218.55	0.00
101-209-958.000	DUES & SUBSCRIPTIONS	350.00	200.00	350.00	100.00	250.00	350.00	350.00	300.00	309.00	318.27	327.82	0.00
101-209-960.000	EDUCATION & TRAINING	375.00	525.00	350.00	755.93	0.00	755.93	350.00	350.00	360.50	371.32	382.45	0.00
101-209-980.000	CAPITAL OUTLAY-OFFICE EQUIPMEN	600.00	0.00	0.00	3,420.00	0.00	3,420.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSESSING EXPENDITURES:		54,530.00	40,024.61	53,628.00	22,745.96	29,723.00	52,468.96	52,851.00	48,880.00	49,918.90	50,982.55	52,071.61	0.00

CITY HALL & GROUNDS 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	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
265-CITY HALL													
101-265-702.000	S & W FULLTIME	1,250.00	81.96	1,000.00	0.00	200.00	200.00	1,000.00	800.00	824.00	848.72	874.18	0.00
101-265-706.000	S & W PARTTIME	1,200.00	0.00	800.00	630.77	170.00	800.77	800.00	800.00	824.00	848.72	874.18	0.00
101-265-710.000	S& W OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-265-715.000	S & W SOCIAL SECURITY	188.00	6.27	140.00	48.25	20.00	68.25	140.00	125.00	128.75	132.61	136.59	0.00
101-265-716.000	HEALTH INSURANCE	0.00	0.00	250.00	0.00	200.00	200.00	250.00	240.00	247.20	254.62	262.25	0.00
101-265-717.000	LIFE/LTD INSURANCE	25.00	3.10	25.00	0.00	25.00	25.00	25.00	25.00	25.75	26.52	27.32	0.00
101-265-718.000	PENSION	250.00	18.44	250.00	0.00	60.00	60.00	250.00	240.00	247.20	254.62	262.25	0.00
101-265-720.000	WORKER'S COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-265-723.000	UNEMPLOYMENT	0.00	0.00	0.00	0.64	0.00	0.64	0.00	0.00	0.00	0.00	0.00	0.00
101-265-734.000	SAFETY SUPPLIES	125.00	21.52	125.00	134.69	0.00	134.69	125.00	140.00	144.20	148.53	152.98	0.00
101-265-740.000	OPERATING SUPPLIES	1,625.00	967.57	1,250.00	1,296.33	850.00	2,146.33	1,250.00	2,000.00	2,060.00	2,121.80	2,185.45	0.00
101-265-775.000	M & R SUPPLIES	300.00	0.00	300.00	0.00	250.00	250.00	300.00	250.00	257.50	265.23	273.18	0.00
101-265-804.000	CONTRACTUAL SERVICE	12,500.00	10,588.00	13,500.00	5,380.00	8,000.00	13,380.00	13,500.00	13,500.00	13,905.00	14,322.15	14,751.81	0.00
101-265-810.000	EQUIPMENT MAINTENANCE CONTRACT	6,500.00	5,214.58	6,500.00	2,946.64	3,500.00	6,446.64	6,500.00	6,500.00	6,695.00	6,895.85	7,102.73	0.00
101-265-921.000	ELECTRICITY	17,000.00	14,604.18	17,000.00	7,806.50	8,000.00	15,806.50	17,000.00	16,750.00	17,252.50	17,770.08	18,303.18	0.00
101-265-922.000	GAS	9,500.00	7,994.93	9,500.00	1,726.00	5,700.00	7,426.00	9,500.00	9,000.00	9,270.00	9,548.10	9,834.54	0.00
101-265-923.000	WATER	3,500.00	3,365.50	3,500.00	1,798.51	1,700.00	3,498.51	3,500.00	3,500.00	3,605.00	3,713.15	3,824.54	0.00
101-265-924.000	SEWER	2,500.00	2,509.02	2,500.00	1,276.28	1,750.00	3,026.28	2,500.00	3,000.00	3,090.00	3,182.70	3,278.18	0.00
101-265-930.000	M & R BUILDING	12,000.00	6,691.38	12,000.00	3,837.72	3,000.00	6,837.72	12,000.00	12,000.00	12,360.00	12,730.80	13,112.72	0.00
101-265-931.000	M & R EQUIPMENT	2,000.00	0.00	2,000.00	466.60	0.00	466.60	2,000.00	1,750.00	1,802.50	1,856.58	1,912.27	0.00
101-265-934.000	M & R OFFICE EQUIPMENT	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	1,000.00	1,030.00	1,060.90	1,092.73	0.00
101-265-947.000	VEHICLE RENTAL	500.00	504.00	500.00	252.00	250.00	502.00	500.00	0.00	0.00	0.00	0.00	0.00
101-265-956.000	MISCELLANEOUS EXPENSES	550.00	0.00	350.00	71.98	275.00	346.98	350.00	0.00	0.00	0.00	0.00	0.00
101-265-975.000	CAPITAL OUTLAY BUILDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CITY HALL EXPENDITURES:		72,513.00	52,570.45	72,490.00	27,672.91	33,950.00	61,622.91	72,490.00	71,620.00	73,768.60	75,981.66	78,261.11	0.00

ECONOMIC DEVELOPMENT

GENERAL FUND - 728

Department Function:

This department provides a budget for the City's economic development activities, including contributions to the Ionia County Economic Alliance.

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
728-ECONOMIC DEVELOPMENT													
101-728-801.000	LEGAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-728-804.000	CONTRACTUAL SERVICE	0.00	17,921.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-728-956.000	MISCELLANEOUS EXPENSES	7,500.00	2,592.19	7,500.00	1,473.01	1,000.00	2,473.01	7,500.00	5,000.00	5,150.00	5,304.50	5,463.64	0.00
101-728-961.000	TAX PAYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-728-969.003	CONTRIBUTIONS TO RED TEAM	3,000.00	0.00	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-728-971.000	CAPITAL OUTLAY LAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00	4,120.00	4,243.60	4,370.91	0.00
101-728-992.000	PRINCIPAL PAYMENT	0.00	1,100,000.00	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-728-995.000	INTEREST PAYMENT	54,649.00	76,208.62	3,750.00	2,000.00	1,749.00	3,749.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	0.00
101-728-999.812	TRANSFER TO SPECIAL ASSESSMENT	0.00	46,277.09	0.00	0.00	0.00	0.00	3,250.00	3,250.00	2,750.00	2,250.00	1,750.00	0.00
TOTAL ECONOMIC DEVELOPMENT EXPENDITURES:		65,149.00	1,242,999.70	114,750.00	3,473.01	2,749.00	6,222.01	110,750.00	112,250.00	112,020.00	111,798.10	111,584.54	0.00

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 citizens of Portland to enforce local ordinances and State and Federal laws, which deal with criminal actions. 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 speed enforcement, investigation of traffic accidents, and the investigation of reported or suspected criminal activity. Police patrol is accomplished by Bike and Foot Patrol, as well as the use of a police vehicle.

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

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

D.A.R.E. – School Liaison Officer

One officer is assigned to our schools which allows the Department to place a positive presence in the schools to interact with the youth of our community. The school officer's duties also include the teaching of the D.A.R.E. (Drug Abuse Resistance Education) to every 5th grade student in our school systems.

Community Policing

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

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
301-POLICE													
101-301-702.000	S & W FULLTIME	266,000.00	250,099.34	270,000.00	111,647.06	107,834.00	219,481.06	274,840.00	265,840.00	275,400.00	279,531.00	283,723.97	0.00
101-301-703.000	S & W SUPERVISOR	75,275.00	72,012.02	75,000.00	35,218.97	36,297.00	71,515.97	77,318.00	76,000.00	77,140.00	78,297.10	80,646.01	0.00
101-301-704.000	S & W RECORDKEEPING	14,590.00	18,074.20	20,450.00	8,368.14	10,384.00	18,752.14	0.00	0.00	0.00	0.00	0.00	0.00
101-301-706.000	S & W PARTTIME	28,000.00	28,257.26	24,000.00	11,362.80	11,637.20	23,000.00	18,000.00	18,000.00	20,500.00	21,115.00	21,750.00	0.00
101-301-706.001	S & W PARTTIME GRANT FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-301-710.000	S& W OVERTIME	21,000.00	11,664.44	14,500.00	8,041.35	6,458.65	14,500.00	14,000.00	14,000.00	14,300.00	14,729.00	15,170.00	0.00
101-301-710.001	S & W OVERTIME - MSP	3,000.00	240.72	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-301-711.000	S & W HEALTH PREMIUMS	1,980.00	2,417.97	3,060.00	1,766.05	930.00	2,696.05	2,400.00	2,400.00	2,520.00	2,595.60	2,675.00	0.00
101-301-715.000	S & W SOCIAL SECURITY	32,560.00	29,097.64	31,050.00	13,326.70	13,276.00	26,602.70	29,663.00	28,598.00	30,200.00	31,106.00	32,040.00	0.00
101-301-716.000	HEALTH INSURANCE	75,070.00	89,645.42	74,000.00	26,404.06	26,500.00	52,904.06	61,955.00	60,410.00	63,100.00	64,993.00	66,950.00	0.00
101-301-716.001	HEALTH INSURANCE-RETIREES	12,200.00	12,708.17	12,300.00	5,537.89	5,678.82	11,216.71	12,899.00	12,899.00	13,700.00	14,111.00	14,535.00	0.00
101-301-716.002	HEALTH INSURANCE REIMB. ACCOUNT	0.00	0.00	10,800.00	10.00	2,250.00	2,260.00	12,899.00	12,899.00	10,000.00	10,300.00	10,609.00	0.00
101-301-717.000	LIFE/LTD INSURANCE	6,000.00	6,034.22	6,335.00	2,318.47	2,319.00	4,637.47	5,472.00	5,472.00	5,700.00	5,871.00	6,050.00	0.00
101-301-718.000	PENSION	55,700.00	39,378.88	44,600.00	23,851.62	19,682.00	43,533.62	40,929.00	58,585.00	42,750.00	44,050.00	45,375.00	0.00
101-301-719.000	OTHER FRINGE	2,150.00	1,631.34	2,150.00	1,330.66	0.00	1,330.66	1,725.00	600.00	1,800.00	1,854.00	1,910.00	0.00
101-301-720.000	WORKER'S COMPENSATION	6,180.00	4,844.00	6,365.00	0.00	6,365.00	0.00	6,555.00	6,555.00	6,900.00	7,107.00	7,320.00	0.00
101-301-723.000	UNEMPLOYMENT	1,300.00	(123.35)	120.00	(28.67)	190.00	161.33	200.00	200.00	200.00	275.00	300.00	0.00
101-301-727.000	OFFICE SUPPLIES	1,200.00	1,271.18	1,230.00	474.66	700.34	1,175.00	1,230.00	1,230.00	1,300.00	1,400.00	1,400.00	0.00
101-301-727.001	DARE SUPPLIES	700.00	314.59	500.00	0.00	500.00	0.00	600.00	600.00	600.00	600.00	650.00	0.00
101-301-730.000	POSTAGE	660.00	566.74	650.00	296.37	328.63	625.00	650.00	650.00	650.00	670.00	670.00	0.00
101-301-740.000	OPERATING SUPPLIES	5,200.00	5,265.16	5,000.00	4,009.78	1,490.22	5,500.00	4,200.00	4,200.00	4,400.00	4,532.00	4,700.00	0.00
101-301-740.002	OPERATING SUPPLIES-EXPLORERS	400.00	143.97	300.00	0.00	300.00	300.00	300.00	0.00	300.00	300.00	300.00	0.00
101-301-751.000	UNIFORM CLEANING	1,200.00	629.84	1,050.00	263.94	500.06	764.00	900.00	900.00	900.00	900.00	0.00	0.00
101-301-775.000	M & R SUPPLIES	3,900.00	1,190.25	4,200.00	1,324.56	2,775.44	4,100.00	4,100.00	4,100.00	4,300.00	4,429.00	4,560.00	0.00
101-301-801.000	LEGAL SERVICE	12,500.00	9,904.87	11,000.00	3,226.08	5,773.92	9,000.00	10,500.00	10,005.00	11,000.00	11,330.00	11,700.00	0.00
101-301-802.000	AUDIT SERVICE	0.00	684.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-301-804.000	CONTRACTUAL SERVICE	2,400.00	1,681.50	2,500.00	1,238.00	1,250.00	2,488.00	2,600.00	2,600.00	2,700.00	2,781.00	2,875.00	0.00
101-301-806.000	DATA PROCESSING	1,900.00	4,801.05	1,800.00	3,246.99	253.01	3,500.00	1,900.00	1,900.00	2,000.00	2,060.00	2,200.00	0.00
101-301-810.000	EQUIPMENT MAINTENANCE CONTRACT	800.00	749.66	850.00	616.20	225.80	842.00	800.00	800.00	850.00	850.00	875.00	0.00
101-301-851.000	TELEPHONE SERVICE	5,600.00	5,939.70	5,400.00	2,550.45	2,749.55	5,300.00	5,400.00	5,400.00	5,650.00	5,815.00	5,990.00	0.00
101-301-852.000	RADIO MAINTENANCE	3,000.00	2,334.05	2,000.00	1,410.09	689.91	2,100.00	2,100.00	2,100.00	2,100.00	2,163.00	2,300.00	0.00
101-301-864.000	CONFERENCE & WORKSHOP	250.00	0.00	250.00	0.00	250.00	250.00	250.00	250.00	250.00	275.00	275.00	0.00
101-301-869.000	MILEAGE	150.00	143.50	150.00	47.00	100.00	147.00	150.00	150.00	150.00	160.00	160.00	0.00
101-301-901.000	LEGAL NOTICES	200.00	176.50	150.00	0.00	125.00	125.00	150.00	150.00	150.00	160.00	160.00	0.00
101-301-912.000	PROPERTY INSURANCE	300.00	281.35	290.00	281.36	0.00	281.36	300.00	300.00	300.00	309.00	325.00	0.00
101-301-913.000	LIABILITY INSURANCE	16,890.00	14,734.00	15,176.00	12,135.00	0.00	12,135.00	12,500.00	12,250.00	13,100.00	13,493.00	13,900.00	0.00
101-301-913.001	LIABILITY INSURANCE DEDUCTIBLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-301-921.000	ELECTRICITY	3,450.00	2,840.29	3,600.00	1,852.31	1,847.69	3,700.00	3,700.00	3,700.00	3,850.00	3,970.00	4,100.00	0.00
101-301-922.000	GAS	1,200.00	1,058.73	1,300.00	216.96	1,075.04	1,292.00	1,300.00	1,300.00	1,365.00	1,405.00	1,450.00	0.00
101-301-923.000	WATER	185.00	174.01	200.00	81.62	90.38	172.00	185.00	185.00	190.00	195.70	202.00	0.00
101-301-924.000	SEWER	150.00	142.02	170.00	63.57	85.43	149.00	175.00	175.00	180.00	185.00	190.00	0.00
101-301-930.000	M & R BUILDING	1,750.00	2,026.96	1,750.00	978.26	731.74	1,710.00	1,600.00	1,600.00	1,700.00	1,700.00	1,751.00	0.00
101-301-931.000	M & R EQUIPMENT	700.00	1,082.78	700.00	583.21	146.79	730.00	700.00	700.00	750.00	750.00	775.00	0.00
101-301-932.000	M & R GROUNDS	0.00	0.00	0.00	2.32	0.00	2.32	0.00	0.00	0.00	0.00	0.00	0.00
101-301-934.000	M & R OFFICE EQUIPMENT	200.00	0.00	200.00	428.07	0.00	428.07	250.00	250.00	250.00	265.00	275.00	0.00
101-301-947.000	VEHICLE RENTAL	45,500.00	45,492.00	45,500.00	22,746.00	22,754.00	45,500.00	46,500.00	46,500.00	47,400.00	48,822.00	50,100.00	0.00
101-301-956.000	MISCELLANEOUS EXPENSES	1,300.00	2,814.50	1,400.00	1,024.87	573.13	1,598.00	1,500.00	500.00	1,500.00	1,545.00	1,600.00	0.00
101-301-958.000	DUES & SUBSCRIPTIONS	175.00	114.50	175.00	100.00	65.00	175.00	175.00	175.00	175.00	185.00	185.00	0.00
101-301-960.000	EDUCATION & TRAINING	2,850.00	2,910.76	3,000.00	1,594.67	1,505.33	3,100.00	3,200.00	3,200.00	3,300.00	3,399.00	3,500.00	0.00
101-301-960.001	ACT 302 POLICE TRAINING	1,300.00	1,364.00	1,300.00	710.00	600.00	1,310.00	1,200.00	1,200.00	1,300.00	1,350.00	1,400.00	0.00
101-301-969.007	CONTRIBUTION TO CMET	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-301-975.000	CAPITAL OUTLAY BUILDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-301-977.000	CAPITAL OUTLAY-EQUIPMENT	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-301-980.000	CAPITAL OUTLAY-OFFICE EQUIPMEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-301-983.000	OFFICE EQUIPMENT LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL POLICE EXPENDITURES:		726,015.00	676,815.56	708,021.00	310,657.44	297,288.08	607,945.52	665,871.00	664,729.00	676,920.00	691,033.40	707,621.98	0.00

FIRE DEPARTMENT

GENERAL FUND - 336

Department Function:

The Fire Department is dedicated to saving lives and property. Emphasis is placed on fire prevention.

The Department has contracts with the City of Portland, Portland Township, and portions Danby Township. The City has been working with the Townships on the creation of an Authority. This years budget anticipates that effort will be successful and budgets and estimated amount for the City's share of expenses under the new Fire Authority. If the Fire Authority is not created the City Budget will have to be amended to include a budget for the Fire Department.

The Fire Department has operated on a volunteer basis, since Portland was founded. The Department meets monthly and conducts training one or two-times per month. The Fire Department acquired the ambulance service in the early 1970's when the local funeral home went out of the ambulance business. Staffing on the ambulance is a problem since many people work long hours, or two jobs to make ends meet. Volunteers from the community are not as they used to be a generation ago. Several generations ago, the community was more of an employment center and self-supporting when it comes to jobs. Today, many more people commute outside of the City to jobs in Ionia, Lansing or Grand Rapids.

The State of Michigan spends a large amount of time enforcing compliance with mandated standards and regulations. Many of these standards are directed toward full time departments. Consideration should be given towards the City's part-time and volunteer status.

The City has an ISO fire protection rating of 5. This is an impressive rating for a community the size of Portland.

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
336-FIRE													
101-336-702.000	S & W FULLTIME	8,250.00	10,141.42	10,750.00	4,793.21	4,793.21	9,586.42	0.00	0.00	0.00	0.00	0.00	0.00
101-336-703.000	S & W SUPERVISOR	14,925.00	14,925.00	15,150.00	7,575.00	7,575.00	9,975.00	0.00	0.00	0.00	0.00	0.00	0.00
101-336-706.000	S & W PARTTIME	30,000.00	23,260.42	28,000.00	16,039.97	16,039.97	32,079.94	0.00	0.00	0.00	0.00	0.00	0.00
101-336-711.000	S & W HEALTH PREMIUMS	0.00	126.26	450.00	198.72	198.72	397.44	0.00	0.00	0.00	0.00	0.00	0.00
101-336-715.000	S & W SOCIAL SECURITY	4,100.00	3,833.04	4,125.00	2,327.90	2,327.90	4,655.80	0.00	0.00	0.00	0.00	0.00	0.00
101-336-716.000	HEALTH INSURANCE	2,100.00	3,110.43	2,280.00	1,296.61	1,296.61	2,593.22	0.00	0.00	0.00	0.00	0.00	0.00
101-336-716.001	HEALTH INSURANCE-RETIRES	0.00	0.00	0.00	106.78	106.78	213.56	0.00	0.00	0.00	0.00	0.00	0.00
101-336-716.002	HEALTH INSURANCE REIMB. ACCOUNT	0.00	0.00	225.00	18.67	170.00	188.67	0.00	0.00	0.00	0.00	0.00	0.00
101-336-717.000	LIFE/LTD INSURANCE	180.00	239.30	200.00	142.56	142.56	285.12	0.00	0.00	0.00	0.00	0.00	0.00
101-336-718.000	PENSION	4,375.00	4,842.50	5,285.00	3,615.28	1,000.00	4,615.28	0.00	0.00	0.00	0.00	0.00	0.00
101-336-719.000	OTHER FRINGE	2,000.00	1,800.00	2,000.00	2,361.33	0.00	2,361.33	0.00	0.00	0.00	0.00	0.00	0.00
101-336-720.000	WORKER'S COMPENSATION	2,300.00	720.00	2,370.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-336-723.000	UNEMPLOYMENT	0.00	7.44	50.00	0.58	0.58	1.16	0.00	0.00	0.00	0.00	0.00	0.00
101-336-727.000	OFFICE SUPPLIES	300.00	472.99	300.00	97.06	97.06	194.12	0.00	0.00	0.00	0.00	0.00	0.00
101-336-730.000	POSTAGE	300.00	256.00	300.00	128.00	128.00	256.00	0.00	0.00	0.00	0.00	0.00	0.00
101-336-734.000	SAFETY SUPPLIES	1,500.00	1,075.05	1,500.00	200.83	200.83	401.66	0.00	0.00	0.00	0.00	0.00	0.00
101-336-740.000	OPERATING SUPPLIES	3,000.00	3,013.07	13,000.00	4,698.79	4,698.79	9,397.58	0.00	0.00	0.00	0.00	0.00	0.00
101-336-745.000	MOTOR FUEL & OIL	250.00	15.70	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-336-766.000	TOOLS	400.00	173.37	400.00	154.66	154.66	309.32	0.00	0.00	0.00	0.00	0.00	0.00
101-336-775.000	M & R SUPPLIES	1,800.00	1,139.95	1,800.00	164.05	164.05	328.10	0.00	0.00	0.00	0.00	0.00	0.00
101-336-801.000	LEGAL SERVICE	200.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-336-803.000	ENGINEERING SERVICE	100.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-336-804.000	CONTRACTUAL SERVICE	6,060.00	3,203.55	6,200.00	2,350.00	2,350.00	4,700.00	0.00	0.00	0.00	0.00	0.00	0.00
101-336-806.000	DATA PROCESSING	500.00	60.00	500.00	25.00	25.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00
101-336-810.000	EQUIPMENT MAINTENANCE CONTRACT	625.00	30.04	600.00	17.11	17.11	34.22	0.00	0.00	0.00	0.00	0.00	0.00
101-336-812.000	FIRE EXTINGUISHER REFILL	300.00	1,062.50	400.00	417.50	417.50	835.00	0.00	0.00	0.00	0.00	0.00	0.00
101-336-851.000	TELEPHONE SERVICE	2,300.00	2,581.70	2,000.00	1,052.93	950.00	2,002.93	0.00	0.00	0.00	0.00	0.00	0.00
101-336-852.000	RADIO MAINTENANCE	2,500.00	1,905.13	2,500.00	1,121.52	1,121.52	2,243.04	0.00	0.00	0.00	0.00	0.00	0.00
101-336-864.000	CONFERENCE & WORKSHOP	1,000.00	1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-336-901.000	LEGAL NOTICES	60.00	0.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-336-912.000	PROPERTY INSURANCE	655.00	622.62	650.00	622.10	0.00	622.10	0.00	0.00	0.00	0.00	0.00	0.00
101-336-913.000	LIABILITY INSURANCE	870.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-336-914.000	VEHICLE INSURANCE	325.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-336-921.000	ELECTRICITY	4,200.00	5,833.17	6,400.00	2,531.17	2,531.17	5,062.34	0.00	0.00	0.00	0.00	0.00	0.00
101-336-922.000	GAS	3,800.00	2,646.75	3,900.00	542.44	542.44	1,084.88	0.00	0.00	0.00	0.00	0.00	0.00
101-336-923.000	WATER	375.00	209.86	375.00	105.21	105.21	210.42	0.00	0.00	0.00	0.00	0.00	0.00
101-336-924.000	SEWER	350.00	195.39	375.00	98.84	98.84	197.68	0.00	0.00	0.00	0.00	0.00	0.00
101-336-930.000	M & R BUILDING	5,000.00	2,139.28	4,000.00	2,103.43	2,103.43	4,206.86	0.00	0.00	0.00	0.00	0.00	0.00
101-336-931.000	M & R EQUIPMENT	4,200.00	12,194.32	4,200.00	5,611.86	5,611.86	11,223.72	0.00	0.00	0.00	0.00	0.00	0.00
101-336-932.000	M & R GROUNDS	300.00	346.15	350.00	161.02	161.02	322.04	0.00	0.00	0.00	0.00	0.00	0.00
101-336-934.000	M & R OFFICE EQUIPMENT	100.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-336-944.000	ADMINISTRATIVE SERVICES	8,231.00	8,232.00	8,231.00	4,116.00	4,116.00	8,232.00	0.00	0.00	0.00	0.00	0.00	0.00
101-336-947.000	VEHICLE RENTAL	82,000.00	82,008.00	82,000.00	41,004.00	41,004.00	82,008.00	0.00	0.00	0.00	0.00	0.00	0.00
101-336-956.000	MISCELLANEOUS EXPENSES	1,600.00	970.91	1,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-336-958.000	DUES & SUBSCRIPTIONS	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-336-960.000	EDUCATION & TRAINING	500.00	570.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-336-977.000	CAPITAL OUTLAY-EQUIPMENT	18,000.00	0.00	8,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-336-980.000	CAPITAL OUTLAY-OFFICE EQUIPMEN	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-336-983.000	OFFICE EQUIPMENT LEASE	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FIRE EXPENDITURES:		220,981.00	194,963.31	222,676.00	105,800.13	95,074.82	200,874.95	0.00	0.00	0.00	0.00	0.00	0.00

CODE, PLANNING AND ZONING 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 Department is also responsible for staffing the City of Portland Planning Commission and Zoning Board of Appeals. 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	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
371-CODE ENFORCEMENT													
101-371-702.000	S & W FULLTIME	23,225.00	20,566.24	23,225.00	9,846.82	12,825.00	22,671.82	0.00	0.00	0.00	0.00	0.00	0.00
101-371-703.000	S & W SUPERVISOR	38,295.00	35,658.07	37,583.00	16,353.73	18,050.00	34,403.73	0.00	0.00	0.00	0.00	0.00	0.00
101-371-704.000	S & W RECORDKEEPING	3,500.00	3,286.88	3,600.00	1,510.78	2,085.00	3,595.78	34,984.00	35,509.00	36,041.64	36,582.26	37,130.99	0.00
101-371-706.000	S & W PARTTIME	350.00	48.83	350.00	46.48	100.00	146.48	3,600.00	3,600.00	3,654.00	3,708.81	3,764.44	0.00
101-371-710.000	S& W OVERTIME	200.00	0.00	0.00	0.00	0.00	200.00	200.00	200.00	206.00	212.18	218.55	0.00
101-371-711.000	S & W HEALTH PREMIUMS	2,100.00	1,632.69	2,100.00	908.33	1,150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-371-715.000	S & W SOCIAL SECURITY	5,180.00	4,661.87	5,130.00	2,171.19	2,620.00	2,058.33	1,500.00	1,700.00	1,751.00	1,803.53	1,857.64	0.00
101-371-716.000	HEALTH INSURANCE	6,415.00	5,802.97	5,100.00	2,129.01	2,275.00	4,791.19	2,995.00	3,000.00	3,090.00	3,182.70	3,278.18	0.00
101-371-716.001	HEALTH INSURANCE-RETIREES	0.00	0.00	0.00	320.34	961.00	4,404.01	0.00	0.00	0.00	0.00	0.00	0.00
101-371-716.002	HEALTH INSURANCE REIMB. ACCOUNT	0.00	0.00	0.00	56.04	450.00	1,281.34	0.00	0.00	0.00	0.00	0.00	0.00
101-371-717.000	LIFE/LTD INSURANCE	900.00	875.67	1,200.00	467.38	470.00	506.04	0.00	0.00	0.00	0.00	0.00	0.00
101-371-718.000	PENSION	10,945.00	9,568.15	12,250.00	5,754.79	5,000.00	937.38	474.00	475.00	489.25	503.93	519.05	0.00
101-371-719.000	OTHER FRINGE	350.00	21.89	350.00	13.69	0.00	10,754.79	7,455.00	8,475.00	8,729.25	8,991.13	9,260.86	0.00
101-371-720.000	WORKER'S COMPENSATION	465.00	66.00	475.00	0.00	475.00	13.69	350.00	75.00	77.25	79.57	81.95	0.00
101-371-723.000	UNEMPLOYMENT	100.00	(11.58)	75.00	0.04	20.00	20.04	490.00	500.00	515.00	530.45	546.36	0.00
101-371-727.000	OFFICE SUPPLIES	400.00	162.97	200.00	16.13	0.00	20.04	25.00	30.00	30.90	31.83	32.78	0.00
101-371-730.000	POSTAGE	700.00	544.00	700.00	272.00	0.00	16.13	200.00	200.00	206.00	212.18	218.55	0.00
101-371-740.000	OPERATING SUPPLIES	400.00	114.72	250.00	0.00	0.00	272.00	600.00	600.00	618.00	636.54	655.64	0.00
101-371-801.000	LEGAL SERVICE	2,000.00	0.00	1,200.00	216.00	0.00	0.00	200.00	200.00	206.00	212.18	218.55	0.00
101-371-803.000	ENGINEERING SERVICE	6,000.00	6,914.31	6,500.00	0.00	0.00	216.00	1,200.00	1,200.00	1,236.00	1,273.08	1,311.27	0.00
101-371-804.000	CONTRACTUAL SERVICE	4,000.00	4,010.77	10,500.00	6,703.58	0.00	6,703.58	5,000.00	5,000.00	5,150.00	5,304.50	5,463.64	0.00
101-371-806.000	DATA PROCESSING	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	7,000.00	7,210.00	7,426.30	7,649.09	0.00
101-371-810.000	EQUIPMENT MAINTENANCE CONTRACT	100.00	240.26	200.00	136.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-371-851.000	TELEPHONE SERVICE	200.00	166.25	200.00	65.25	65.25	136.90	200.00	200.00	206.00	212.18	218.55	0.00
101-371-864.000	CONFERENCE & WORKSHOP	0.00	0.00	0.00	0.00	0.00	130.50	200.00	200.00	206.00	212.18	218.55	0.00
101-371-901.000	LEGAL NOTICES	650.00	2,245.88	1,000.00	141.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-371-934.000	M & R OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	141.40	750.00	500.00	515.00	530.45	546.36	0.00
101-371-947.000	VEHICLE RENTAL	250.00	252.00	250.00	126.00	124.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-371-956.000	MISCELLANEOUS EXPENSES	100.00	90.18	150.00	0.00	0.00	250.00	250.00	250.00	257.50	265.23	273.18	0.00
101-371-958.000	DUES & SUBSCRIPTIONS	600.00	470.00	500.00	100.00	0.00	0.00	100.00	100.00	103.00	106.09	109.27	0.00
101-371-980.000	CAPITAL OUTLAY-OFFICE EQUIPMEN	0.00	0.00	0.00	0.00	0.00	100.00	500.00	500.00	515.00	530.45	546.36	0.00
TOTAL CODE ENFORCEMENT EXPENDITURES:		107,425.00	97,389.02	113,738.00	47,355.88	46,670.25	94,026.13	71,273.00	69,514.00	71,012.79	72,547.73	74,119.80	0.00

CEMETERY DEPARTMENT

GENERAL FUND - 276

History

The first full time Parks and Recreation Director was appointed by the City Manager and approved by the Parks and Recreation Board in April of 1977. The Cemetery Department was added to the Parks and Recreation Department in 1980 when the sextants position was eliminated. The Director is responsible for the daily operations of the Cemetery Department including all supervision and the maintenance of the Cemetery. The Director is also responsible for making arrangements with Funeral Directors regarding interment, headstone placement and selling graves. The Director also schedules all foundations work and coordinates with monument companies and bills for all foundation work. The Director also coordinates with the City Clerk in keeping accurate Cemetery records.

The first full time Cemetery Laborers position was added in March of 1980 when the Sextants/Foreman position was eliminated. This position is 66% in the Cemetery Department and 34% in the Department of Public Works. This Department over the years also used various work programs as a work force, which we have been able to eliminate. We now hire 3 to 4 part time employees every summer who work 40 hours per week with no fringe benefits. This has been a great asset due to the fact we get returning employees and they are much more dependable. In the last 20 years we have also acquired additional property when it became available adjacent to the Cemetery to allow for expansion for years to come. Two new sections have been laid out and opened for grave sales over the last ten years.

Functions

The Cemetery Department is responsible for all matters relating to the construction, management, maintenance and operations of the physical properties and services of the Cemetery owned by the City of Portland. The Parks, Recreation & Cemetery Director administers the Cemetery Department as indicated in our organizational chart. This Department is responsible to plan, promote, organize and administer a comprehensive Cemetery Department for the City of Portland.

The Department is responsible for compliance with all applicable regulations within the City of Portland Code of Ordinances, as well as all other regulations required by the State and Federal Government. The Department works with the Michigan Cemetery Association and other State and Federal Agencies to obtain services and funding for improvements to the Cemetery Department.

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
276-CEMETERY													
101-276-702.000	S & W FULLTIME	47,327.00	31,167.24	40,730.00	16,780.38	23,950.00	40,730.38	49,750.00	40,000.00	40,600.00	41,209.00	41,827.14	0.00
101-276-703.000	S & W SUPERVISOR	25,394.00	27,024.58	27,500.00	14,165.31	15,799.00	29,964.31	32,553.00	30,000.00	30,450.00	30,906.75	31,370.35	0.00
101-276-706.000	S & W PARTTIME	11,000.00	14,908.19	16,500.00	8,174.75	8,325.00	16,499.75	16,750.00	16,500.00	16,747.50	16,998.71	17,253.69	0.00
101-276-710.000	S& W OVERTIME	1,000.00	343.19	1,000.00	187.20	810.00	997.20	1,000.00	1,000.00	1,030.00	1,060.90	1,092.73	0.00
101-276-711.000	S & W HEALTH PREMIUMS	3,000.00	3,011.44	3,000.10	1,419.16	1,581.00	3,000.16	3,000.00	3,000.00	3,090.00	3,182.70	3,278.18	0.00
101-276-715.000	S & W SOCIAL SECURITY	6,710.00	5,863.62	6,560.00	3,119.83	3,861.00	6,980.83	7,885.00	6,700.00	6,901.00	7,108.03	7,321.27	0.00
101-276-716.000	HEALTH INSURANCE	3,235.00	3,132.57	4,220.00	989.37	3,000.00	3,989.37	4,587.00	4,500.00	4,635.00	4,774.05	4,917.27	0.00
101-276-716.002	HEALTH INSURANCE REIMB. ACCOUNT	0.00	0.00	450.00	36.12	265.00	301.12	450.00	350.00	360.50	371.32	382.45	0.00
101-276-717.000	LIFE/LTD INSURANCE	1,050.00	907.30	1,340.00	588.41	700.00	1,288.41	1,400.00	1,400.00	1,442.00	1,485.26	1,529.82	0.00
101-276-718.000	PENSION	14,750.00	11,181.26	18,450.00	8,273.26	10,150.00	18,423.26	19,310.00	18,500.00	19,055.00	19,626.65	20,215.45	0.00
101-276-719.000	OTHER FRINGE	325.00	221.89	375.00	213.69	0.00	213.69	290.00	90.00	92.70	95.48	98.35	0.00
101-276-720.000	WORKER'S COMPENSATION	1,280.00	2,111.00	1,400.00	0.00	1,400.00	1,400.00	1,400.00	2,150.00	2,214.50	2,280.94	2,349.36	0.00
101-276-723.000	UNEMPLOYMENT	55.00	(8.20)	125.00	8.31	37.00	45.31	50.00	50.00	51.50	53.05	54.64	0.00
101-276-727.000	OFFICE SUPPLIES	250.00	63.64	200.00	0.00	50.00	50.00	200.00	200.00	206.00	212.18	218.55	0.00
101-276-730.000	POSTAGE	150.00	144.00	150.00	72.00	50.00	122.00	150.00	150.00	154.50	159.14	163.91	0.00
101-276-734.000	SAFETY SUPPLIES	300.00	220.95	250.00	203.25	0.00	203.25	250.00	250.00	257.50	265.23	273.18	0.00
101-276-740.000	OPERATING SUPPLIES	3,000.00	2,467.51	3,000.00	1,243.81	1,200.00	2,443.81	3,000.00	2,500.00	2,575.00	2,652.25	2,731.82	0.00
101-276-745.000	MOTOR FUEL & OIL	2,500.00	1,498.89	2,250.00	1,047.44	1,202.56	2,250.00	2,750.00	2,500.00	2,575.00	2,652.25	2,731.82	0.00
101-276-751.000	UNIFORM CLEANING	700.00	788.19	675.00	419.95	255.05	675.00	675.00	675.00	695.25	716.11	737.59	0.00
101-276-751.000	TOOLS	500.00	311.93	0.00	0.00	250.00	250.00	250.00	250.00	103.00	106.09	109.27	0.00
101-276-775.000	M & R SUPPLIES	2,000.00	3,024.05	2,000.00	1,328.01	750.00	2,078.01	2,000.00	2,000.00	2,060.00	2,121.80	2,185.45	0.00
101-276-802.000	AUDIT SERVICE	0.00	91.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-276-804.000	CONTRACTUAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-276-806.000	DATA PROCESSING	0.00	122.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-276-810.000	EQUIPMENT MAINTENANCE CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-276-851.000	TELEPHONE SERVICE	725.00	707.96	725.00	276.79	250.00	526.79	700.00	550.00	566.50	583.50	601.00	0.00
101-276-852.000	RADIO MAINTENANCE	500.00	244.42	350.00	466.60	0.00	466.60	350.00	350.00	360.50	371.32	382.45	0.00
101-276-864.000	CONFERENCE & WORKSHOP	500.00	0.00	425.00	0.00	300.00	300.00	425.00	100.00	103.00	106.09	109.27	0.00
101-276-901.000	LEGAL NOTICES	50.00	0.00	25.00	0.00	0.00	0.00	25.00	25.00	25.75	26.52	27.32	0.00
101-276-902.000	ADVERTISING	50.00	0.00	25.00	0.00	25.00	25.00	25.00	25.00	25.75	26.52	27.32	0.00
101-276-912.000	PROPERTY INSURANCE	205.00	193.20	200.00	193.48	0.00	193.48	200.00	200.00	206.00	212.18	218.55	0.00
101-276-921.000	ELECTRICITY	1,000.00	787.39	875.00	430.00	445.00	875.00	875.00	900.00	927.00	954.81	983.45	0.00
101-276-922.000	GAS	1,000.00	0.00	500.00	875.74	0.00	875.74	1,000.00	1,000.00	1,030.00	1,060.90	1,092.73	0.00
101-276-923.000	WATER	1,300.00	951.55	1,200.00	765.66	600.00	1,365.66	1,400.00	1,400.00	1,442.00	1,485.26	1,529.82	0.00
101-276-924.000	SEWER	150.00	126.00	150.00	71.90	75.00	146.90	150.00	250.00	257.50	265.23	273.18	0.00
101-276-930.000	M & R BUILDING	2,000.00	1,156.85	1,500.00	70.07	750.00	820.07	1,500.00	1,500.00	1,545.00	1,591.35	1,639.09	0.00
101-276-931.000	M & R EQUIPMENT	2,000.00	8,729.43	3,000.00	353.30	1,600.00	1,953.30	3,000.00	4,500.00	4,635.00	4,774.05	4,917.27	0.00
101-276-932.000	M & R GROUNDS	1,200.00	641.06	500.00	393.41	150.00	543.41	500.00	500.00	515.00	530.45	546.36	0.00
101-276-934.000	M & R OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-276-947.000	VEHICLE RENTAL	5,000.00	4,992.00	5,000.00	2,496.00	2,500.00	4,996.00	5,000.00	5,000.00	5,150.00	5,304.50	5,463.64	0.00
101-276-956.000	MISCELLANEOUS EXPENSES	300.00	63.38	300.00	0.00	50.00	50.00	300.00	250.00	257.50	265.23	273.18	0.00
101-276-958.000	DUES & SUBSCRIPTIONS	50.00	35.00	50.00	0.00	35.00	35.00	50.00	50.00	51.50	53.05	54.64	0.00
101-276-971.000	CAPITAL OUTLAY LAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-276-974.000	LAND IMPROVEMENTS	2,500.00	0.00	500.00	0.00	250.00	250.00	500.00	0.00	0.00	0.00	0.00	0.00
101-276-977.000	CAPITAL OUTLAY-EQUIPMENT	8,100.00	1,200.00	1,500.00	0.00	1,200.00	1,200.00	2,000.00	0.00	0.00	0.00	0.00	0.00
101-276-980.000	CAPITAL OUTLAY-OFFICE EQUIPMEN	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CEMETERY EXPENDITURES:		154,656.00	128,424.92	147,000.10	64,663.20	81,865.61	146,528.81	165,700.00	149,215.00	152,393.95	155,648.81	158,981.55	0.00

PARKS DEPARTMENT

GENERAL FUND - 751

History

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

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

Due to grants project, building construction and acquisition of property over the last 20 years we have a lot more areas to maintain than in the past. The Full Time Parks Laborer position was eliminated in this year's budget. We still hire from 3 to 4 part time employees every summer who work 40 hours per week from May 1st through the end of September, however they are not eligible for any fringe benefits.

Functions

The Parks Department is responsible for all matters relating to the construction, management, maintenance and operations of the physical properties and services of the Parks facilities owned by the City of Portland. The Director is also the liaison between the City Administration and the Parks and Recreation Board appointed by the City Council. As well as responsible for the City wide Tree Program including maintenance, stump removal and planting trees in the curb lawn, as well as the liaison to the Tree Management Commission and City Administration. The Department of Public Works however is actually responsible for the clean up after stump and tree removals and helps with the annual tree planting. The Electric Department actually does the tree removals after the Parks Director completes the paper work and contacts the residents. This Department is responsible to plan, promote, organize and administer a comprehensive Parks, Recreation & Cemetery Operation for the City of Portland. To evaluate the community's interests and needs, and to establish program goals to accomplish these objectives.

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

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
751-PARKS													
101-751-702.000	S & W FULLTIME	47,327.00	32,446.85	40,730.00	21,356.39	19,374.00	40,730.39						
101-751-703.000	S & W SUPERVISOR	25,394.00	27,025.96	27,500.00	14,165.70	15,799.00	29,964.70	49,730.38	2,000.00	2,060.00	2,121.80	2,185.45	0.00
101-751-706.000	S & W PARTTIME	17,000.00	20,081.21	16,500.00	11,619.45	5,000.00	16,619.45	32,553.00	30,000.00	30,450.00	30,906.75	31,370.35	0.00
101-751-710.000	S & W OVERTIME	2,000.00	517.98	2,000.00	481.20	500.00	981.20	2,000.00	800.00	824.00	848.72	874.18	0.00
101-751-711.000	S & W HEALTH PREMIUMS	3,000.00	3,011.44	3,000.00	1,419.16	1,581.00	3,000.16	3,000.00	3,000.00	3,090.00	3,182.70	3,278.18	0.00
101-751-715.000	S & W SOCIAL SECURITY	7,246.00	6,371.34	6,650.00	3,756.06	3,861.00	7,617.06	7,885.00	4,277.00	4,405.31	4,537.47	4,673.59	0.00
101-751-716.000	HEALTH INSURANCE	3,192.00	3,008.15	4,220.00	989.37	1,200.00	2,189.37	4,587.00	4,500.00	4,635.00	4,774.05	4,917.27	0.00
101-751-716.002	HEALTH INSURANCE REIMB. ACCOUNT	0.00	0.00	450.00	36.12	300.00	336.12	450.00	350.00	360.50	371.32	382.45	0.00
101-751-717.000	LIFE/LTD INSURANCE	1,100.00	900.01	1,340.00	623.29	700.00	1,323.29	1,400.00	1,100.00	1,133.00	1,166.99	1,202.00	0.00
101-751-718.000	PENSION	14,750.00	11,643.11	19,685.00	9,424.29	8,400.00	17,824.29	19,310.00	7,350.00	7,570.50	7,797.62	8,031.54	0.00
101-751-719.000	OTHER FRINGE	400.00	221.89	415.00	213.69	0.00	213.69	290.00	90.00	92.70	95.48	98.35	0.00
101-751-720.000	WORKER'S COMPENSATION	1,220.00	371.00	1,300.00	0.00	1,300.00	1,300.00	1,340.00	1,100.00	1,133.00	1,166.99	1,202.00	0.00
101-751-723.000	UNEMPLOYMENT	200.00	(5.64)	275.00	12.67	34.00	46.67	50.00	50.00	51.50	53.05	54.64	0.00
101-751-727.000	OFFICE SUPPLIES	1,000.00	266.50	1,000.00	72.77	930.00	1,002.77	0.00	250.00	257.50	265.23	273.18	0.00
101-751-730.000	POSTAGE	150.00	150.45	150.00	72.00	78.00	150.00	150.00	150.00	154.50	159.14	163.91	0.00
101-751-734.000	SAFETY SUPPLIES	250.00	241.38	250.00	217.51	50.00	267.51	250.00	250.00	257.50	265.23	273.18	0.00
101-751-740.000	OPERATING SUPPLIES	1,500.00	2,056.50	2,000.00	1,699.31	400.00	2,099.31	2,000.00	2,000.00	2,060.00	2,121.80	2,185.45	0.00
101-751-745.000	MOTOR FUEL & OIL	2,800.00	1,498.90	2,500.00	1,039.95	1,460.00	2,499.95	2,750.00	2,500.00	2,575.00	2,652.25	2,731.82	0.00
101-751-751.000	UNIFORM CLEANING	750.00	797.49	750.00	382.13	380.00	762.13	675.00	0.00	0.00	0.00	0.00	0.00
101-751-775.000	M & R SUPPLIES	3,000.00	2,689.86	2,500.00	2,051.10	500.00	2,551.10	2,500.00	2,500.00	2,575.00	2,652.25	2,731.82	0.00
101-751-775.001	M & R RIVERTRAIL	3,000.00	2,299.76	2,500.00	1,959.07	540.00	2,499.07	2,500.00	2,500.00	2,575.00	2,652.25	2,731.82	0.00
101-751-801.000	LEGAL SERVICE	50.00	0.00	50.00	0.00	50.00	50.00	50.00	50.00	51.50	53.05	54.64	0.00
101-751-802.000	AUDIT SERVICE	0.00	91.14	0.00	0.00	0.00	0.00	0.00	50.00	51.50	53.05	54.64	0.00
101-751-803.000	ENGINEERING SERVICE	61,200.00	14,946.57	35,000.00	27,434.47	1,000.00	28,434.47	2,000.00	1,000.00	1,030.00	1,060.90	1,092.73	0.00
101-751-804.000	CONTRACTUAL SERVICE	385,050.00	0.00	410,000.00	180,802.01	11,714.49	192,516.50	2,000.00	2,000.00	2,030.00	2,060.90	2,092.73	0.00
101-751-806.000	DATA PROCESSING	500.00	2,187.50	500.00	25.00	25.00	50.00	500.00	500.00	515.00	530.45	546.36	0.00
101-751-810.000	EQUIPMENT MAINTENANCE CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-751-851.000	TELEPHONE SERVICE	800.00	939.87	1,000.00	391.79	400.00	791.79	800.00	800.00	824.00	848.72	874.18	0.00
101-751-852.000	RADIO MAINTENANCE	500.00	384.24	400.00	466.60	0.00	466.60	500.00	350.00	360.50	371.32	382.45	0.00
101-751-864.000	CONFERENCE & WORKSHOP	2,000.00	2,081.42	2,000.00	764.00	800.00	1,564.00	2,000.00	1,000.00	1,030.00	1,060.90	1,092.73	0.00
101-751-869.000	MILEAGE	100.00	0.00	100.00	0.00	75.00	75.00	100.00	100.00	103.00	106.09	109.27	0.00
101-751-901.000	LEGAL NOTICES	100.00	0.00	50.00	0.00	50.00	50.00	50.00	50.00	51.50	53.05	54.64	0.00
101-751-902.000	ADVERTISING	50.00	0.00	50.00	0.00	50.00	50.00	50.00	50.00	51.50	53.05	54.64	0.00
101-751-912.000	PROPERTY INSURANCE	545.00	519.47	525.00	584.75	0.00	584.75	585.00	585.00	602.55	620.63	639.25	0.00
101-751-913.000	LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-751-921.000	ELECTRICITY	10,000.00	8,090.13	10,000.00	3,453.35	4,000.00	7,453.35	9,000.00	8,000.00	8,240.00	8,487.20	8,741.82	0.00
101-751-922.000	GAS	2,500.00	1,867.64	2,000.00	153.47	1,800.00	1,953.47	2,500.00	2,000.00	2,060.00	2,121.80	2,185.45	0.00
101-751-923.000	WATER	3,000.00	2,497.36	3,000.00	1,704.24	1,300.00	3,004.24	3,000.00	2,750.00	2,832.50	2,917.48	3,005.00	0.00
101-751-924.000	SEWER	1,500.00	1,175.29	1,200.00	718.34	700.00	1,418.34	1,500.00	1,500.00	1,545.00	1,591.35	1,639.09	0.00
101-751-930.000	M & R BUILDING	4,500.00	3,111.52	2,000.00	858.15	800.00	1,658.15	2,000.00	2,000.00	2,060.00	2,121.80	2,185.45	0.00
101-751-931.000	M & R EQUIPMENT	2,500.00	4,398.94	2,800.00	262.51	2,000.00	2,262.51	2,800.00	4,500.00	4,635.00	4,774.05	4,917.27	0.00
101-751-932.000	M & R GROUNDS	1,800.00	582.66	1,500.00	850.99	700.00	1,550.99	1,500.00	1,500.00	1,545.00	1,591.35	1,639.09	0.00
101-751-933.000	M & R VEHICLES	100.00	0.00	100.00	0.00	100.00	100.00	100.00	100.00	103.00	106.09	109.27	0.00
101-751-934.000	M & R OFFICE EQUIPMENT	100.00	0.00	100.00	0.00	100.00	100.00	100.00	100.00	103.00	106.09	109.27	0.00
101-751-938.001	M & R RIVERTRAIL LIGHTING	2,000.00	327.80	1,500.00	40.00	300.00	340.00	1,500.00	1,500.00	1,545.00	1,591.35	1,639.09	0.00
101-751-947.000	VEHICLE RENTAL	6,000.00	6,000.00	6,000.00	3,000.00	3,000.00	6,000.00	6,000.00	6,000.00	6,180.00	6,365.40	6,556.36	0.00
101-751-956.000	MISCELLANEOUS EXPENSES	500.00	311.50	500.00	87.50	112.50	200.00	500.00	500.00	515.00	530.45	546.36	0.00
101-751-958.000	DUES & SUBSCRIPTIONS	750.00	535.00	600.00	438.00	165.00	603.00	600.00	600.00	618.00	636.54	655.64	0.00
101-751-960.000	EDUCATION & TRAINING	600.00	55.00	600.00	0.00	75.00	75.00	600.00	250.00	257.50	265.23	273.18	0.00
101-751-967.000	TREE MANAGEMENT	8,000.00	6,765.10	5,000.00	2,422.65	1,575.00	3,997.65	5,000.00	4,000.00	4,120.00	4,243.60	4,370.91	0.00
101-751-971.000	CAPITAL OUTLAY LAND	0.00	0.00	110,000.00	0.00	0.00	0.00	27,500.00	0.00	0.00	0.00	0.00	0.00
101-751-971.001	CAPITAL OUTLAY-RIVERTRAIL	2,000.00	0.00	2,000.00	0.00	1,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00
101-751-974.000	LAND IMPROVEMENTS	10,000.00	9,025.00	2,500.00	0.00	1,500.00	0.00	2,500.00	2,500.00	2,575.00	2,652.25	2,731.82	0.00
101-751-975.000	CAPITAL OUTLAY BUILDING	1,500.00	0.00	1,000.00	0.00	500.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
101-751-977.000	CAPITAL OUTLAY-EQUIPMENT	8,100.00	1,200.00	1,500.00	0.00	1,500.00	1,500.00	3,000.00	0.00	0.00	0.00	0.00	0.00
101-751-980.000	CAPITAL OUTLAY-OFFICE EQUIPMEN	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PARKS EXPENDITURES:		652,624.00	182,687.29	739,290.00	296,049.05	97,778.99	390,828.04	236,755.38	128,152.00	131,245.06	134,419.64	137,678.01	0.00

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
TOTAL GENERAL FUND EXPENDITURES:		2,826,354.00	3,268,602.28	2,891,913.10	1,220,026.66	987,951.97	2,204,978.63	2,099,599.38	2,020,669.00	2,058,145.87	2,088,763.12	2,137,090.59	0.00
NET OF REVENUE AND EXPENDITURES:		(322,654.67)	(846,132.98)	(401,191.77)	199,976.92	(196,159.47)	6,817.45	(522,427.38)	162.00	(51,221.93)	(28,631.48)	(23,155.62)	0.00
BEGINNING FUND BALANCES:		915,956.00	915,956.00	69,823.02			69,823.02	76,640.47	76,640.47	76,802.47	25,580.54	(3,050.94)	76,640.47
ENDING FUND BALANCES:		593,301.33	69,823.02	(331,368.75)			76,640.47	(445,786.91)	76,802.47	25,580.54	(3,050.94)	(26,206.56)	76,640.47

SPECIAL REVENUE GROUP

A Special Revenue Fund is used to finance particular activities and is created out of receipts of specific taxes or other earmarked revenues. Such funds are authorized by statutory or charter provisions to pay for certain activities with some special form of continuing revenues.

Special Revenue Funds are:

1. Income Tax Fund
2. Major Street Fund
3. Local Street Fund
4. Recreation Fund
5. Ambulance Fund

FINANCE OFFICER/TREASURER/INCOME TAX ADMINISTRATOR

Department Function:

This office is responsible for maintaining and monitoring the City of Portland's financial records. This involves administering and overseeing various functions including, but not limited to, the following: accounting 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	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
105-INCOME TAX													
105-000-438.015	RESIDENT INCOME TAX-2000	0.00	(100.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105-000-438.016	RESIDENT INCOME TAX-2001	0.00	1,434.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105-000-438.017	RESIDENT INCOME TAX-2002	1,000.00	1,844.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105-000-438.018	RESIDENT INCOME TAX-2003	4,000.00	767.75	1,000.00	0.00	63.00	63.00	0.00	0.00	0.00	0.00	0.00	0.00
105-000-438.019	RESIDENT INCOME TAX-2004	5,000.00	1,000.65	1,000.00	31.51	0.00	31.51	0.00	0.00	0.00	0.00	0.00	0.00
105-000-438.020	RESIDENT INCOME TAX-2005	10,000.00	2,918.62	2,000.00	600.77	81.00	681.77	1,000.00	1,000.00	1,030.00	1,060.90	1,092.73	0.00
105-000-438.021	RESIDENT INCOME TAX-2006	12,000.00	6,454.55	5,000.00	908.75	234.00	1,142.75	2,000.00	2,000.00	2,060.00	2,121.80	2,185.45	0.00
105-000-438.022	RESIDENT INCOME TAX-2007	25,000.00	21,972.97	5,000.00	3,453.90	1,600.00	5,053.90	5,000.00	5,000.00	5,150.00	5,304.50	5,463.64	0.00
105-000-438.023	RESIDENT INCOME TAX-2008	10,000.00	8,482.32	15,000.00	7,791.27	7,850.00	15,641.27	5,000.00	10,000.00	10,300.00	10,609.00	10,927.27	0.00
105-000-438.024	RESIDENT INCOME TAX-2009	150,000.00	120,434.32	10,000.00	5,431.67	1,709.00	7,140.67	15,000.00	15,000.00	15,450.00	15,913.50	16,390.91	0.00
105-000-438.025	RESIDENT INCOME TAX-2010	0.00	0.00	150,000.00	0.00	125,000.00	125,000.00	10,000.00	15,000.00	15,450.00	15,913.50	16,390.91	0.00
105-000-438.026	RESIDENT INCOME TAX-2011	0.00	0.00	0.00	0.00	0.00	0.00	130,000.00	150,000.00				
105-000-439.000	NON-RESIDENT INCOME TAX	10,000.00	9,871.34	10,000.00	168.28	9,900.00	10,068.28	10,000.00	10,000.00	10,300.00	10,609.00	10,927.27	0.00
105-000-440.000	CORPORATE INCOME TAX	5,000.00	8,649.57	5,000.00	1,265.29	7,000.00	8,265.29	6,500.00	6,500.00	6,695.00	6,895.85	7,102.73	0.00
105-000-442.000	EMPLOYEE INCOME TAX WITHHOLDING	325,000.00	395,871.77	320,000.00	105,245.44	290,000.00	395,245.44	375,000.00	375,000.00	386,250.00	397,837.50	409,772.63	0.00
105-000-443.000	ESTIMATED INCOME TAX	115,000.00	100,212.24	110,000.00	27,529.61	70,950.00	98,479.61	100,000.00	100,000.00	103,000.00	106,090.00	109,272.70	0.00
105-000-445.000	PENALTY & INTEREST	8,000.00	22,529.33	8,000.00	6,928.15	17,430.00	24,358.15	24,000.00	24,000.00	24,720.00	25,461.60	26,225.45	0.00
105-000-445.020	1993C SPEC ASSESS - INTEREST	5.00	4.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105-000-445.029	1998A SPEC ASSESS - INTEREST	80.00	98.90	45.00	20.40	0.00	20.40	35.00	35.00	36.05	37.13	38.25	0.00
105-000-445.030	1998B SPEC ASSESS - INTEREST	70.00	56.89	55.00	17.71	0.00	17.71	42.00	42.00	43.26	44.56	45.89	0.00
105-000-445.032	1998D SPEC ASSESS - INTEREST	40.00	30.28	30.00	20.26	0.00	20.26	20.00	20.00	20.60	21.22	21.85	0.00
105-000-445.035	2002A SPEC ASSESS - INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105-000-445.036	2004A SPEC ASSESS - INTEREST	375.00	589.68	155.00	26.10	119.12	145.22	0.00	0.00	0.00	0.00	0.00	0.00
105-000-511.000	FEDERAL REIMBURSEMENT-CHARLOTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105-000-663.000	MISCELLANEOUS FINES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105-000-665.000	INTEREST INCOME	5,000.00	1,493.59	0.00	311.63	0.00	311.63	300.00	300.00	309.00	318.27	327.82	0.00
105-000-678.005	REIMBURSEMENTS-WORKER'S COMP	0.00	30.64	0.00	7.83	0.00	7.83	0.00	0.00	0.00	0.00	0.00	0.00
105-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105-000-683.020	1993C SPEC ASSESS - PRINCIPAL	58.00	57.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105-000-683.029	1998A SPEC ASSESS - PRINCIPAL	250.00	272.44	190.00	112.91	0.00	112.91	193.00	193.00	198.79	204.75	210.90	0.00
105-000-683.030	1998B SPEC ASSESS - PRINCIPAL	240.00	239.93	240.00	109.68	0.00	109.68	240.00	240.00	247.20	254.62	262.25	0.00
105-000-683.032	1998D SPEC ASSESS - PRINCIPAL	145.00	167.43	145.00	206.87	0.00	206.87	145.00	145.00	149.35	153.83	158.45	0.00
105-000-683.035	2002A SPEC ASSESS - PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105-000-683.036	2004A SPEC ASSESS - PRINCIPAL	4,000.00	4,925.39	2,395.00	252.61	1,105.49	1,358.10	0.00	0.00	0.00	0.00	0.00	0.00
105-000-699.591	TRANSFER FROM WATER DEPT.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INCOME TAX REVENUES		690,263.00	710,317.26	645,255.00	160,440.64	533,041.61	693,482.25	684,475.00	714,475.00	581,409.25	598,851.53	616,817.07	0.00

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
254-INCOME TAX ADMINISTRATION													
105-254-704.000	S & W RECORDKEEPING	31,450.00	32,475.07	36,118.00	16,936.59	19,000.00	35,936.59	36,700.00	36,700.00	37,801.00	38,935.03	40,103.08	0.00
105-254-710.000	S& W OVERTIME	200.00	21.11	0.00	9.03	0.00	9.03	0.00	0.00	0.00	0.00	0.00	0.00
105-254-715.000	S & W SOCIAL SECURITY	2,425.00	2,434.26	2,765.00	1,243.64	1,455.00	2,698.64	2,810.00	2,810.00	2,894.30	2,981.13	3,070.56	0.00
105-254-716.000	HEALTH INSURANCE	17,910.00	16,775.90	17,309.70	5,237.15	6,379.00	11,616.15	13,360.00	13,360.00	13,760.80	14,173.62	14,598.83	0.00
105-254-716.002	HEALTH INSURANCE REIMB. ACCOUNT	0.00	0.00	1,650.00	562.78	1,085.00	1,647.78	1,650.00	1,250.00	1,287.50	1,326.13	1,365.91	0.00
105-254-717.000	LIFE/LTD INSURANCE	650.00	666.48	670.00	349.49	352.00	701.49	715.00	715.00	736.45	758.54	781.30	0.00
105-254-718.000	PENSION	5,025.00	5,227.44	7,025.00	3,476.33	0.00	3,476.33	7,015.00	7,950.00	8,188.50	8,434.16	8,687.18	0.00
105-254-719.000	OTHER FRINGE	200.00	21.89	200.00	13.69	0.00	13.69	206.25	75.00	77.25	79.57	81.95	0.00
105-254-720.000	WORKER'S COMPENSATION	225.00	146.00	232.00	0.00	232.00	232.00	240.00	240.00	247.20	254.62	262.25	0.00
105-254-723.000	UNEMPLOYMENT	40.00	6.77	15.00	0.00	23.25	23.25	50.00	50.00	51.50	53.05	54.64	0.00
105-254-727.000	OFFICE SUPPLIES	0.00	366.29	0.00	11.49	0.00	11.49	0.00	0.00	0.00	0.00	0.00	0.00
105-254-730.000	POSTAGE	3,500.00	1,299.91	2,000.00	456.00	1,200.00	1,656.00	2,000.00	2,000.00	2,060.00	2,121.80	2,185.45	0.00
105-254-740.000	OPERATING SUPPLIES	4,000.00	2,135.52	3,000.00	1,497.72	1,290.00	2,787.72	3,000.00	3,000.00	3,090.00	3,182.70	3,278.18	0.00
105-254-801.000	LEGAL SERVICE	9,000.00	6,676.95	9,500.00	3,913.75	4,000.00	7,913.75	8,500.00	8,500.00	8,755.00	9,017.65	9,288.18	0.00
105-254-802.000	AUDIT SERVICE	1,300.00	1,966.14	1,300.00	1,325.00	0.00	1,325.00	1,365.00	1,325.00	1,364.75	1,405.69	1,447.86	0.00
105-254-804.000	CONTRACTUAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105-254-806.000	DATA PROCESSING	5,000.00	2,375.00	5,000.00	2,230.00	2,500.00	4,730.00	5,000.00	5,000.00	5,150.00	5,304.50	5,463.64	0.00
105-254-851.000	TELEPHONE SERVICE	350.00	200.92	250.00	84.83	125.00	209.83	225.00	225.00	231.75	238.70	245.86	0.00
105-254-864.000	CONFERENCE & WORKSHOP	250.00	31.90	250.00	30.00	70.00	100.00	150.00	150.00	154.50	159.14	163.91	0.00
105-254-901.000	LEGAL NOTICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105-254-944.000	ADMINISTRATIVE SERVICES	15,000.00	26,445.00	26,444.00	13,218.00	13,226.00	26,444.00	26,444.00	26,841.00	27,646.23	28,475.62	29,329.89	0.00
105-254-956.000	MISCELLANEOUS EXPENSES	750.00	620.07	300.00	7.50	200.00	207.50	0.00	0.00	0.00	0.00	0.00	0.00
105-254-965.000	REFUND-RESIDENT INCOME TAX	31,800.00	28,142.67	30,000.00	573.74	25,500.00	26,073.74	28,000.00	28,000.00	28,840.00	29,705.20	30,596.36	0.00
105-254-965.001	REFUND-NONRESIDENT INCOME TAX	37,775.00	43,835.05	50,000.00	1,460.00	45,000.00	46,460.00	48,000.00	48,000.00	49,440.00	50,923.20	52,450.90	0.00
105-254-965.002	REFUND-CORPORATE INCOME TAX	6,500.00	0.00	6,500.00	0.00	6,500.00	6,500.00	6,500.00	6,500.00	6,695.00	6,895.85	7,102.73	0.00
105-254-992.000	PRINCIPAL PAYMENT	0.00	0.00	600,000.00	0.00	590,000.00	590,000.00	600,000.00	600,000.00	610,000.00	0.00	0.00	0.00
105-254-995.000	INTEREST PAYMENT	0.00	0.00	35,750.00	15,535.14	21,025.00	36,560.14	30,250.00	30,250.00	15,250.00	0.00	0.00	0.00
105-254-997.000	PAYING AGENT FEES	0.00	0.00	0.00	0.00	150.00	150.00	300.00	300.00	300.00	0.00	0.00	0.00
105-254-999.202	TRANSFER TO MAJOR STREETS	0.00	10,947.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105-254-999.203	TRANSFER TO LOCAL STREETS	78,400.00	(10,873.33)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105-254-999.590	TRANSFER TO WASTEWATER	81,182.32	81,182.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105-254-999.591	TRANSFER TO WATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105-999-999.990	CURRENT FUND CONTRA CHANGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INCOME TAX ADMINISTRATION:		332,932.32	253,126.43	836,278.70	68,171.87	739,312.25	807,484.12	822,480.25	823,241.00	824,021.73	204,425.88	210,558.66	0.00
NET OF REVENUES AND EXPENDITURES:		357,330.68	457,190.83	(191,023.70)	92,268.77	(206,270.64)	(114,001.87)	(138,005.25)	(108,766.00)	(242,612.48)	394,425.65	406,258.41	0.00
BEGINNING FUND BALANCES:		99,886.00	99,886.00	557,076.83			557,076.83	443,074.96	443,074.96	334,308.96	91,696.48	486,122.13	443,074.96
ENDING FUND BALANCES:		457,216.68	557,076.83	366,053.13			443,074.96	305,069.71	334,308.96	91,696.48	486,122.13	892,380.54	443,074.96

PERPETUAL CARE

Department Function:

An endowment fund where earnings are transferred to the General Fund to supplement cemetery operations.

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
150-PERPETUAL CARE													
150-000-633.000	PERPETUAL CARE FEES	3,000.00	3,725.00	2,500.00	650.00	1,850.00	2,500.00	2,500.00	2,500.00	2,575.00	2,652.25	2,731.82	3.00
TOTAL REVENUES:		3,000.00	3,725.00	2,500.00	650.00	1,850.00	2,500.00	2,500.00	2,500.00	2,575.00	2,652.25	2,731.82	3.00
EXPENDITURES													
150-201-956.000	MISCELLANEOUS EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00
TOTAL EXPENDITURES:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00
NET OF REVENUE AND EXPENDITURES:		3,000.00	3,725.00	2,500.00	650.00	1,850.00	2,500.00	2,500.00	2,500.00	2,575.00	2,652.25	2,731.82	0.00
BEGINNING FUND BALANCES:		146,242.00	146,242.00	149,967.00			149,967.00	152,467.00	152,467.00	154,967.00	157,542.00	160,194.25	152,467.00
ENDING FUND BALANCES:		149,242.00	149,967.00	152,467.00			152,467.00	154,967.00	154,967.00	157,542.00	160,194.25	162,926.07	152,467.00

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.

This year 25% of the Act 51 monies were transferred to the Local Streets Department.

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
202-MAJOR STREET REVENUES													
202-000-546.000	ACT 51 MONIES	192,000.00	217,111.72	192,000.00	87,940.60	121,084.00	209,024.60	192,000.00	210,000.00	216,300.00	222,789.00	229,472.67	0.00
202-000-547.000	M.E.T.R.O. MONIES	4,200.00	5,224.36	5,000.00	0.00	5,000.00	5,000.00	5,000.00	5,200.00	5,356.00	5,516.68	5,682.18	0.00
202-000-577.000	CONTRIBUTION FROM STATE -GRANT	0.00	222,316.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-000-627.000	STATE TRUNK LINE REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-000-629.000	GRAND RIVER TRANSFER FROM STAT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-000-665.000	INTEREST INCOME	2,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-000-678.005	REIMBURSEMENTS-WORKER'S COMP	0.00	447.06	0.00	138.73	0.00	138.73	0.00	0.00	0.00	0.00	0.00	0.00
202-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	0.00	1,041.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-000-698.001	STATE INFRASTRUCTURE BANK LOAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-000-699.105	CONTRIBUTION FROM INCOME TAX	0.00	10,947.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-000-699.406	TRANSFER FROM CIP STREET FUND	0.00	0.00	0.00	167,794.16	0.00	167,794.16	0.00	180,000.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		198,200.00	457,087.48	198,000.00	255,873.49	126,084.00	381,957.49	197,000.00	395,200.00	221,656.00	228,305.68	235,154.85	0.00
MAJOR STREET ADMINISTRATION													
202-201-727.000	OFFICE SUPPLIES	0.00	1.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-201-730.000	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-201-802.000	AUDIT SERVICE	620.00	1,290.71	620.00	725.00	0.00	725.00	745.00	725.00	725.00	746.75	769.15	0.00
202-201-803.000	ENGINEERING SERVICE	0.00	793.96	1,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-201-944.000	ADMINISTRATIVE SERVICES	19,200.00	19,200.00	19,200.00	9,600.00	9,600.00	19,200.00	0.00	19,488.00	20,072.64	20,674.82	21,295.06	0.00
202-201-947.000	VEHICLE RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-201-999.203	TRANSFER TO LOCAL STREETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,000.00	53,560.00	55,166.80	56,821.80	0.00
TOTAL MAJOR STREET ADMINISTRATION EXPENDITURES:		19,820.00	21,286.16	21,070.00	10,325.00	9,600.00	19,925.00	745.00	72,213.00	74,357.64	76,588.37	78,886.02	0.00
MAJOR STREET CONSTRUCTION													
202-452-803.000	ENGINEERING SERVICE	0.00	0.00	0.00	2,653.35	0.00	2,653.35	0.00	2,000.00	0.00	0.00	0.00	0.00
202-452-803.004	ENG SERVICE-CHARLOTTE HWY.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-452-803.005	ENG SERVICE-GRAND RIVER AVE.	0.00	5,492.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-452-803.006	ENG SERVICE-MAPLE ST.	0.00	11,230.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-452-804.000	CONTRACTUAL SERVICE	0.00	0.00	0.00	167,794.16	7,455.50	175,249.66	0.00	0.00	0.00	0.00	0.00	0.00
202-452-804.004	CONTRACT SERVICE-BRIDGE ST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63,000.00	0.00	0.00	0.00	0.00
202-452-804.005	CONTRACT SERVICE-GRAND RIVER	0.00	1,360.92	0.00	0.00	0.00	0.00	0.00	115,000.00	0.00	0.00	0.00	0.00
202-452-804.006	CONTRACT SERVICE-MAPLE ST	0.00	57,502.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL MAJOR STREET CONSTRUCTION EXPENDITURES		0.00	75,586.64	0.00	170,447.51	7,455.50	177,903.01	0.00	180,000.00	0.00	0.00	0.00	0.00

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
MAJOR STREET MAINTENANCE													
202-463-702.000	S & W FULLTIME	48,281.00	43,861.88	48,932.00	23,010.69	25,600.00	48,610.69	49,497.00	46,000.00	46,690.00	48,090.70	49,533.42	0.00
202-463-703.000	S & W SUPERVISOR	12,104.00	8,850.98	9,275.00	4,169.63	5,000.00	9,169.63	9,380.00	9,380.00	9,520.70	9,806.32	10,100.51	0.00
202-463-706.000	S & W PARTTIME	4,200.00	1,191.18	4,140.00	905.18	3,200.00	4,105.18	4,200.00	0.00	0.00	0.00	0.00	0.00
202-463-710.000	S& W OVERTIME	2,800.00	494.34	2,750.00	835.15	1,900.00	2,735.15	2,800.00	2,500.00	2,537.50	2,613.63	2,692.03	0.00
202-463-715.000	S & W SOCIAL SECURITY	5,155.00	4,102.10	4,980.00	2,146.19	2,731.00	4,877.19	5,040.00	4,625.00	4,694.38	4,835.21	4,980.26	0.00
202-463-716.000	HEALTH INSURANCE	24,500.00	22,717.04	19,350.00	9,101.36	10,200.00	19,301.36	22,200.00	22,200.00	22,866.00	23,551.98	24,258.54	0.00
202-463-716.002	HEALTH INSURANCE REIMB. ACCOUNT	0.00	0.00	2,500.00	134.53	2,350.00	2,484.53	2,500.00	1,875.00	1,931.25	1,989.19	2,048.86	0.00
202-463-717.000	LIFE/LTD INSURANCE	1,100.00	1,165.20	1,115.00	574.39	530.00	1,104.39	1,150.00	1,150.00	1,184.50	1,220.04	1,256.64	0.00
202-463-718.000	PENSION	14,535.00	14,601.97	17,101.00	8,306.90	8,980.00	17,286.90	16,225.00	17,365.00	17,625.48	18,154.24	18,698.87	0.00
202-463-719.000	OTHER FRINGE	325.00	221.89	325.00	213.69	0.00	213.69	275.00	75.00	77.25	79.57	81.95	0.00
202-463-720.000	WORKER'S COMPENSATION	2,350.00	2,131.00	2,425.00	0.00	2,425.00	2,425.00	2,500.00	2,450.00	2,523.50	2,599.21	2,677.18	0.00
202-463-723.000	UNEMPLOYMENT	165.00	(22.70)	100.00	0.00	31.00	31.00	100.00	50.00	51.50	53.05	54.64	0.00
202-463-740.000	OPERATING SUPPLIES	100.00	0.00	100.00	0.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	0.00
202-463-751.000	UNIFORM CLEANING	838.00	848.00	840.00	352.48	487.52	840.00	840.00	840.00	840.00	840.00	840.00	0.00
202-463-775.000	M & R SUPPLIES	11,500.00	5,093.26	11,500.00	2,596.11	8,903.89	11,500.00	11,500.00	6,500.00	11,500.00	11,500.00	11,500.00	0.00
202-463-804.000	CONTRACTUAL SERVICE	9,000.00	17,594.30	9,000.00	0.00	9,000.00	9,000.00	12,000.00	9,000.00	9,000.00	9,000.00	9,000.00	0.00
202-463-947.000	VEHICLE RENTAL	32,700.00	32,700.00	32,800.00	16,404.00	16,396.00	32,800.00	32,825.00	32,825.00	32,825.00	32,825.00	32,825.00	0.00
TOTAL MAJOR STREET MAINTENANCE EXPENDITURES:		169,653.00	155,550.44	167,233.00	68,750.30	97,834.41	166,584.71	173,132.00	156,935.00	163,967.05	167,258.11	170,647.90	0.00
MAJOR STREET DRAINS													
202-469-702.000	S & W FULLTIME	1,200.00	844.21	1,000.00	325.76	650.00	975.76	1,000.00	1,000.00	1,015.00	1,045.45	1,076.81	0.00
202-469-706.000	S & W PARTTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-469-710.000	S& W OVERTIME	275.00	0.00	250.00	0.00	0.00	0.00	250.00	250.00	257.50	265.23	273.18	0.00
202-469-715.000	S & W SOCIAL SECURITY	115.00	63.25	96.00	24.59	50.00	74.59	96.00	96.00	98.88	101.85	104.90	0.00
202-469-716.000	HEALTH INSURANCE	100.00	747.62	450.00	0.00	0.00	0.00	200.00	200.00	206.00	212.18	218.55	0.00
202-469-717.000	LIFE/LTD INSURANCE	10.00	33.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-469-718.000	PENSION	350.00	211.98	350.00	85.73	180.00	265.73	300.00	375.00	386.25	397.84	409.77	0.00
202-469-723.000	UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-469-775.000	M & R SUPPLIES	600.00	171.86	500.00	69.56	430.14	499.70	500.00	500.00	500.00	500.00	500.00	0.00
202-469-947.000	VEHICLE RENTAL	625.00	624.00	625.00	312.00	313.00	625.00	625.00	625.00	625.00	625.00	625.00	0.00
TOTAL MAJOR STREET DRAINS EXPENDITURES:		3,275.00	2,696.12	3,271.00	817.64	1,623.14	2,440.78	2,971.00	3,046.00	3,088.63	3,147.54	3,208.22	0.00
MAJOR STREETS BRIDGE MAINTENANCE													
202-473-702.000	S & W FULLTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	350.00	0.00	0.00	0.00	0.00
202-473-775.000	M & R SUPPLIES	375.00	0.00	375.00	0.00	375.00	375.00	0.00	350.00	350.00	360.50	371.32	0.00
202-473-803.000	ENGINEERING SERVICE	0.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-473-804.000	CONTRACTUAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-473-947.000	VEHICLE RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL MAJOR STREET BRIDGE MAINTENANCE:		375.00	1,200.00	375.00	0.00	375.00	375.00	0.00	700.00	350.00	360.50	371.32	0.00
MAJOR STREETS TRAFFIC CONTROL													
202-474-702.000	S & W FULLTIME	1,000.00	1,381.04	1,000.00	768.65	500.00	1,268.65	1,300.00	1,300.00	1,339.00	1,379.17	1,420.55	0.00
202-474-706.000	S & W PARTTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-474-710.000	S& W OVERTIME	350.00	0.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-474-715.000	S & W SOCIAL SECURITY	105.00	103.95	105.00	57.33	40.00	97.33	100.00	100.00	103.00	106.09	109.27	0.00
202-474-716.000	HEALTH INSURANCE	680.00	593.16	360.00	54.21	40.00	94.21	150.00	150.00	154.50	159.14	163.91	0.00
202-474-717.000	LIFE/LTD INSURANCE	35.00	37.17	40.00	12.86	13.00	25.86	30.00	30.00	30.90	31.83	32.78	0.00
202-474-718.000	PENSION	315.00	294.94	375.00	211.55	140.00	351.55	375.00	390.00	401.70	413.75	426.16	0.00
202-474-720.000	WORKER'S COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-474-723.000	UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-474-775.000	M & R SUPPLIES	1,800.00	1,653.25	1,000.00	736.48	263.52	1,000.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00
202-474-810.000	EQUIPMENT MAINTENANCE CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-474-921.000	ELECTRICITY	0.00	0.00	0.00	872.47	0.00	872.47	0.00	0.00	0.00	0.00	0.00	0.00
202-474-947.000	VEHICLE RENTAL	500.00	504.00	500.00	252.00	248.00	500.00	500.00	500.00	500.00	500.00	500.00	0.00
TOTAL MAJOR STREETS TRAFFIC CONTROL MAINTENANCE:		4,785.00	4,567.51	3,730.00	2,965.55	1,244.52	4,210.07	3,955.00	3,970.00	4,029.10	4,089.97	4,152.67	0.00

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
MAJOR STREET TREE TRIMMING													
202-475-702.000	S & W FULLTIME	1,250.00	40.98	750.00	270.40	450.00	720.40	750.00	750.00	772.50	795.68	819.55	0.00
202-475-706.000	S & W PARTTIME	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-475-715.000	S & W SOCIAL SECURITY	120.00	3.14	60.00	19.76	35.00	54.76	60.00	60.00	61.80	63.65	65.56	0.00
202-475-716.000	HEALTH INSURANCE	1,850.00	0.00	1,350.00	65.20	100.00	165.20	300.00	300.00	309.00	318.27	327.82	0.00
202-475-717.000	LIFE/LTD INSURANCE	100.00	0.00	125.00	3.62	7.00	10.62	100.00	100.00	103.00	106.09	109.27	0.00
202-475-718.000	PENSION	345.00	9.22	205.00	65.09	125.00	190.09	210.00	225.00	231.75	238.70	245.86	0.00
202-475-720.000	WORKER'S COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-475-947.000	VEHICLE RENTAL	500.00	504.00	500.00	252.00	248.00	500.00	500.00	500.00	500.00	500.00	500.00	0.00
TOTAL MAJOR STREET TREE TRIMMING EXPENDITURES:		4,415.00	557.34	2,990.00	676.07	965.00	1,641.07	1,920.00	1,935.00	1,978.05	2,022.39	2,068.06	0.00
MAJOR STREET STUMP REMOVAL													
202-476-702.000	S & W FULLTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-476-706.000	S & W PARTTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-476-710.000	S & W OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-476-715.000	S & W SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-476-716.000	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-476-717.000	LIFE/LTD INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-476-718.000	PENSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-476-720.000	WORKER'S COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-476-947.000	VEHICLE RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL MAJOR STREET STUMP REMOVAL EXPENDITURES:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAJOR STREET WINTER MAINTENANCE													
202-478-702.000	S & W FULLTIME	7,000.00	6,123.53	7,000.00	1,332.24	7,500.00	8,832.24	9,000.00	9,000.00	9,270.00	9,548.10	9,834.54	0.00
202-478-710.000	S & W OVERTIME	9,000.00	1,917.07	8,000.00	294.42	4,000.00	4,294.42	7,000.00	3,500.00	3,605.00	3,713.15	3,824.54	0.00
202-478-715.000	S & W SOCIAL SECURITY	1,225.00	610.07	1,150.00	121.41	880.00	1,001.41	1,225.00	975.00	1,004.25	1,034.38	1,065.41	0.00
202-478-716.000	HEALTH INSURANCE	2,350.00	1,368.78	1,260.00	166.66	2,000.00	2,166.66	2,500.00	2,500.00	2,575.00	2,652.25	2,731.82	0.00
202-478-717.000	LIFE/LTD INSURANCE	130.00	115.84	135.00	14.98	200.00	214.98	225.00	225.00	231.75	238.70	245.86	0.00
202-478-718.000	PENSION	3,680.00	1,808.36	4,050.00	449.43	3,600.00	4,049.43	4,225.00	3,750.00	3,862.50	3,978.38	4,097.73	0.00
202-478-723.000	UNEMPLOYMENT	150.00	3.38	150.00	0.00	100.00	100.00	150.00	150.00	154.50	159.14	163.91	0.00
202-478-775.000	M & R SUPPLIES	14,000.00	18,282.58	15,000.00	7,218.93	7,781.07	15,000.00	15,200.00	15,200.00	15,400.00	15,600.00	15,800.00	0.00
202-478-947.000	VEHICLE RENTAL	9,050.00	9,048.00	9,050.00	4,524.00	4,526.00	9,050.00	9,050.00	9,050.00	9,050.00	9,050.00	9,050.00	0.00
TOTAL MAJOR STREET WINTER MAINTENANCE EXPENDITURES:		46,585.00	39,277.61	45,795.00	14,122.07	30,587.07	44,709.14	48,575.00	44,350.00	45,153.00	45,974.09	46,813.81	0.00
MAJOR STREET GRAND RIVER MAINTENANCE													
202-486-921.000	ELECTRICITY	2,000.00	1,673.48	2,000.00	0.00	2,000.00	2,000.00	0.00	1,900.00	1,957.00	2,015.71	2,076.18	0.00
202-486-947.000	VEHICLE RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL MAJOR STREET GRAND RIVER MAINTENANCE EXPENDITURES:		2,000.00	1,673.48	2,000.00	0.00	2,000.00	2,000.00	0.00	1,900.00	1,957.00	2,015.71	2,076.18	0.00
MAJOR STREET TRANSFER													
202-999-999.990	CURRENT FUND CONTRA CHANGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL MAJOR STREET TRANSFERS:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL MAJOR STREET EXPENDITURES:		250,908.00	302,395.30	246,464.00	268,104.14	151,684.64	419,788.78	231,298.00	465,049.00	294,880.47	301,456.68	308,224.18	0.00
NET OF REVENUES AND EXPENDITURES:		(52,708.00)	154,692.18	(48,464.00)	(12,230.65)	(25,600.64)	(37,831.29)	(34,298.00)	(69,849.00)	(73,224.47)	(73,151.00)	(73,069.33)	0.00
BEGINNING FUND BALANCES:		13,222.00	13,222.00	167,914.18			167,914.18	130,082.89	130,082.89	60,233.89	(12,990.58)	(86,141.58)	60,233.89
ENDING FUND BALANCES:		(39,486.00)	167,914.18	119,450.18			130,082.89	95,784.89	60,233.89	(12,990.58)	(86,141.58)	(159,210.92)	60,233.89

LOCAL STREET DEPARTMENT – 203

The Local Street Fund is a special revenue fund. Local Streets are streets that access residential neighborhoods. General Fund revenues supplemented by Act 51 State revenues 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 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 25% of the Act 51 from the Major Streets Department were transferred to the Local Streets Department.

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
203-LOCAL STREETS													
203-000-402.000	REAL PROPERTY TAXES	82,283.00	82,228.29	80,860.00	75,894.82	4,862.00	80,756.82	0.00	48,100.00	57,000.00	65,000.00	73,000.00	0.00
203-000-420.000	DELINQUENT PERSONAL PROP. TX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-000-445.000	PENALTY & INTEREST	150.00	325.21	250.00	25.96	220.00	245.96	250.00	250.00	257.50	265.23	273.18	0.00
203-000-546.000	ACT 51 MONIES	62,000.00	66,615.31	62,000.00	23,057.62	42,617.00	65,674.62	62,000.00	66,000.00	67,980.00	70,019.40	72,119.98	0.00
203-000-547.000	M.E.T.R.O. MONIES	6,700.00	8,334.83	7,000.00	0.00	8,300.00	8,300.00	7,800.00	8,300.00	8,549.00	8,805.47	9,069.63	0.00
203-000-665.000	INTEREST INCOME	750.00	383.92	250.00	0.00	100.00	100.00	0.00	100.00	103.00	106.09	109.27	0.00
203-000-678.005	REIMBURSEMENTS-WORKER'S COMP	0.00	447.06	0.00	138.72	0.00	138.72	0.00	0.00	0.00	0.00	0.00	0.00
203-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	0.00	1,149.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-000-698.001	STATE INFRASTRUCTURE BANK LOAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-000-699.105	TRANSFER FROM INCOME TAX	78,400.00	(10,873.33)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-000-699.202	TRANSFER FROM MAJOR STREETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-000-699.406	TRANSFER FROM CIP STREET FUND	0.00	352,360.00	441,279.00	441,279.00	5,300.00	446,579.00	0.00	52,000.00	53,560.00	55,166.80	56,821.80	0.00
203-000-699.582	TRANSFER FROM ELECTRIC (IN LIEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125,000.00	0.00	0.00	0.00	0.00
TOTAL LOCAL STREETS REVENUES:		230,283.00	500,970.41	591,639.00	540,396.12	61,399.00	601,795.12	70,050.00	299,750.00	187,449.50	199,362.99	211,393.87	0.00
LOCAL STREETS ADMINISTRATION													
203-201-727.000	OFFICE SUPPLIES	75.00	1.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-201-730.000	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-201-775.000	M & R SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-201-802.000	AUDIT SERVICE	1,040.00	1,290.71	1,250.00	1,200.00	0.00	1,200.00	1,250.00	1,200.00	1,236.00	1,273.08	1,311.27	0.00
203-201-803.000	ENGINEERING SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-201-804.000	CONTRACTUAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-201-944.000	ADMINISTRATIVE SERVICES	6,200.00	6,201.00	6,200.00	3,102.00	3,098.00	6,200.00	0.00	6,293.00	6,481.79	6,676.24	6,876.53	0.00
203-201-947.000	VEHICLE RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,293.00	6,481.79	6,676.24	6,876.53	0.00
TOTAL LOCAL STREETS ADMINISTRATION EXPENDITURES:		7,315.00	7,493.20	7,450.00	4,302.00	3,098.00	7,400.00	1,250.00	7,493.00	7,717.79	7,949.32	8,187.80	0.00
LOCAL STREETS CONSTRUCTION													
203-452-803.000	ENGINEERING SERVICE	78,400.00	0.00	0.00	0.00	0.00	0.00	0.00	2,050.00	0.00	0.00	0.00	0.00
203-452-803.003	ENG SERVICE-CUTLER RD. Nazarene	0.00	6,893.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-452-803.008	ENG SERVICE-GRAPE/DETROIT STS.	0.00	82,484.31	0.00	57,536.86	0.00	57,536.86	0.00	0.00	0.00	0.00	0.00	0.00
203-452-803.009	ENG SERVICE-DONNA/BETHYL STS	0.00	0.00	44,779.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-452-803.012	ENG SERVICE-CUTLER RD.	0.00	10,192.45	0.00	3,292.03	0.00	3,292.03	0.00	0.00	0.00	0.00	0.00	0.00
203-452-803.013	ENG SERVICE-ROWE.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00
203-452-804.000	CONTRACTED SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-452-804.008	CONTRACT SERVICE-GRAPE/DETROIT STS	0.00	174,364.07	0.00	558,611.96	(955.00)	557,656.96	0.00	0.00	0.00	0.00	0.00	0.00
203-452-804.009	CONTRACTED SERVICE-DONNA/BETHYL STS	0.00	0.00	396,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-452-804.010	CONTRACT SERVICE-CHURCH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-452-804.012	CONTRACT SERVICE-CUTLER RD	0.00	17,559.16	0.00	0.00	0.00	0.00	0.00	92,400.00	0.00	0.00	0.00	0.00
203-452-804.013	CONTRACT SERVICE-ALBRO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LOCAL STREETS CONSTRUCTION EXPENDITURES:		78,400.00	291,493.79	441,279.00	619,440.85	(955.00)	618,485.85	0.00	125,050.00	0.00	0.00	10,000.00	0.00

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
LOCAL STREETS MAINTENANCE													
203-463-702.000	S & W FULLTIME	48,146.00	51,198.49	48,932.00	21,758.04	21,760.00	43,518.04	49,394.00	46,000.00	46,690.00	48,090.70	49,533.42	0.00
203-463-703.000	S & W SUPERVISOR	12,950.00	8,848.56	9,660.00	4,169.61	4,490.00	8,659.61	9,400.00	9,100.00	9,239.23	9,516.41	9,801.90	0.00
203-463-706.000	S & W PARTTIME	3,100.00	1,899.12	2,900.00	1,357.70	0.00	1,357.70	3,000.00	0.00	0.00	0.00	0.00	0.00
203-463-710.000	S& W OVERTIME	2,750.00	474.99	2,900.00	71.60	500.00	571.60	3,000.00	2,000.00	2,030.00	2,090.90	2,153.63	0.00
203-463-715.000	S & W SOCIAL SECURITY	5,120.00	4,727.03	4,925.00	2,034.47	2,046.38	4,080.85	4,960.00	4,500.00	4,635.00	4,774.05	4,917.27	0.00
203-463-716.000	HEALTH INSURANCE	18,100.00	17,953.63	18,126.00	6,552.19	10,000.00	16,552.19	19,050.00	19,050.00	19,621.50	20,210.15	20,816.45	0.00
203-463-716.002	HEALTH INSURANCE REIMB. ACCOUNT	0.00	0.00	2,500.00	0.00	1,875.00	1,875.00	2,500.00	1,875.00	1,931.25	1,989.19	2,048.86	0.00
203-463-717.000	LIFE/LTD INSURANCE	810.00	1,005.31	1,100.00	464.82	625.00	1,089.82	1,125.00	1,125.00	1,158.75	1,193.51	1,229.32	0.00
203-463-718.000	PENSION	14,685.00	13,480.39	17,265.00	7,913.17	9,800.00	17,713.17	16,255.00	17,130.00	17,386.95	17,908.56	18,445.82	0.00
203-463-719.000	OTHER FRINGE	300.00	221.89	300.00	213.69	0.00	213.69	275.00	75.00	77.25	79.57	81.95	0.00
203-463-720.000	WORKER'S COMPENSATION	2,350.00	2,130.00	2,400.00	0.00	2,400.00	2,400.00	2,475.00	2,475.00	2,549.25	2,625.73	2,704.50	0.00
203-463-723.000	UNEMPLOYMENT	165.00	(26.39)	190.00	0.00	31.00	31.00	100.00	100.00	103.00	106.09	109.27	0.00
203-463-740.000	OPERATING SUPPLIES	200.00	0.00	200.00	0.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	0.00
203-463-751.000	UNIFORM CLEANING	850.00	799.96	850.00	252.49	597.51	850.00	850.00	850.00	850.00	850.00	850.00	0.00
203-463-775.000	M & R SUPPLIES	4,200.00	3,020.02	4,200.00	2,177.99	2,022.61	4,200.60	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	0.00
203-463-804.000	CONTRACTUAL SERVICE	0.00	4,756.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-463-944.000	ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-463-947.000	VEHICLE RENTAL	31,000.00	31,008.00	31,000.00	15,504.00	15,496.00	31,000.00	31,000.00	31,000.00	31,000.00	31,000.00	31,000.00	0.00
TOTAL LOCAL STREETS MAINTENANCE EXPENDITURES		144,726.00	141,497.00	147,448.00	62,469.77	71,843.50	134,313.27	147,784.00	139,680.00	141,672.18	144,834.85	148,092.39	0.00
LOCAL STREETS DUST CONTROL													
203-468-702.000	S & W FULLTIME	1,400.00	71.61	800.00	41.60	200.00	241.60	800.00	800.00	824.00	848.72	874.18	0.00
203-468-710.000	S& W OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-468-715.000	S & W SOCIAL SECURITY	110.00	5.38	65.00	3.11	16.00	19.11	65.00	65.00	66.95	68.96	71.03	0.00
203-468-716.000	HEALTH INSURANCE	200.00	153.90	180.00	0.00	180.00	180.00	210.00	210.00	216.30	222.79	229.47	0.00
203-468-717.000	LIFE/LTD INSURANCE	15.00	6.93	20.00	0.00	20.00	20.00	25.00	25.00	25.75	26.52	27.32	0.00
203-468-718.000	PENSION	300.00	40.26	277.00	11.49	208.00	219.49	215.00	240.00	247.20	254.62	262.25	0.00
203-468-723.000	UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-468-775.000	M & R SUPPLIES	3,300.00	2,115.00	3,000.00	931.97	931.00	1,862.97	3,000.00	2,000.00	3,000.00	3,000.00	3,000.00	0.00
203-468-947.000	VEHICLE RENTAL	600.00	600.00	600.00	300.00	300.00	600.00	600.00	600.00	600.00	600.00	600.00	0.00
TOTAL LOCAL STREETS DUST CONTROL EXPENDITURES		5,925.00	2,993.08	4,942.00	1,288.17	1,855.00	3,143.17	4,915.00	3,940.00	4,980.20	5,021.61	5,064.25	0.00
LOCAL STREETS DRAINS													
203-469-702.000	S & W FULLTIME	500.00	1,004.01	850.00	145.60	200.00	345.60	850.00	800.00	824.00	848.72	874.18	0.00
203-469-706.000	S & W PARTTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-469-710.000	S& W OVERTIME	275.00	0.00	200.00	0.00	0.00	0.00	200.00	150.00	154.50	159.14	163.91	0.00
203-469-715.000	S & W SOCIAL SECURITY	60.00	75.20	80.00	10.86	16.00	26.86	85.00	77.00	79.31	81.69	84.14	0.00
203-469-716.000	HEALTH INSURANCE	230.00	486.78	157.50	35.44	120.00	155.44	180.00	180.00	185.40	190.96	196.69	0.00
203-469-717.000	LIFE/LTD INSURANCE	65.00	21.17	60.00	1.92	50.00	51.92	60.00	60.00	61.80	63.65	65.56	0.00
203-469-718.000	PENSION	150.00	239.64	335.00	34.89	194.00	228.89	300.00	240.00	247.20	254.62	262.25	0.00
203-469-775.000	M & R SUPPLIES	375.00	544.00	500.00	26.80	175.00	201.80	500.00	450.00	500.00	500.00	500.00	0.00
203-469-947.000	VEHICLE RENTAL	350.00	348.00	350.00	174.00	176.00	350.00	350.00	350.00	350.00	350.00	350.00	0.00
TOTAL LOCAL STREETS DRAINS EXPENDITURES		2,005.00	2,718.80	2,532.50	429.51	931.00	1,360.51	2,525.00	2,307.00	2,402.21	2,448.78	2,496.74	0.00
LOCAL STREETS TRAFFIC CONTROL													
203-474-702.000	S & W FULLTIME	250.00	450.78	400.00	249.60	150.00	399.60	425.00	400.00	412.00	424.36	437.09	0.00
203-474-715.000	S & W SOCIAL SECURITY	20.00	33.83	31.00	18.70	12.00	30.70	0.00	31.00	31.93	32.89	33.87	0.00
203-474-716.000	HEALTH INSURANCE	200.00	335.28	270.00	0.00	150.00	150.00	180.00	180.00	185.40	190.96	196.69	0.00
203-474-717.000	LIFE/LTD INSURANCE	50.00	15.04	60.00	0.00	50.00	50.00	55.00	55.00	56.65	58.35	60.10	0.00
203-474-718.000	PENSION	75.00	101.38	111.00	59.34	42.00	101.34	115.00	120.00	123.60	127.31	131.13	0.00
203-474-775.000	M & R SUPPLIES	750.00	189.00	500.00	529.02	0.00	529.02	750.00	550.00	750.00	750.00	750.00	0.00
203-474-947.000	VEHICLE RENTAL	600.00	600.00	600.00	300.00	300.00	600.00	300.00	300.00	300.00	300.00	300.00	0.00
TOTAL LOCAL STREETS TRAFFIC CONTROL EXPENDITURES		1,945.00	1,725.31	1,972.00	1,156.66	704.00	1,860.66	1,825.00	1,636.00	1,859.58	1,883.87	1,908.88	0.00

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
LOCAL STREETS TREE TRIMMING													
203-475-702.000	S & W FULLTIME	500.00	225.39	500.00	124.80	125.00	249.80	500.00	500.00	515.00	530.45	546.36	0.00
203-475-706.000	S & W PARTTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-475-715.000	S & W SOCIAL SECURITY	50.00	17.03	40.00	9.41	30.00	39.41	40.00	40.00	41.20	42.44	43.71	0.00
203-475-716.000	HEALTH INSURANCE	300.00	0.00	180.00	0.00	100.00	100.00	115.00	115.00	118.45	122.00	125.66	0.00
203-475-717.000	LIFE/LTD INSURANCE	50.00	2.51	60.00	0.00	50.00	50.00	55.00	55.00	56.65	58.35	60.10	0.00
203-475-718.000	PENSION	250.00	50.68	152.00	30.20	105.00	135.20	135.00	150.00	154.50	159.14	163.91	0.00
203-475-947.000	VEHICLE RENTAL	1,200.00	1,200.00	1,200.00	600.00	600.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	0.00
TOTAL LOCAL STREETS TREE TRIMMING EXPENDITURES		2,350.00	1,495.61	2,132.00	764.41	1,010.00	1,774.41	2,045.00	2,060.00	2,085.80	2,112.37	2,139.75	0.00
LOCAL STREETS STUMP REMOVAL													
203-476-702.000	S & W FULLTIME	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-476-706.000	S & W PARTTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-476-710.000	S& W OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-476-715.000	S & W SOCIAL SECURITY	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-476-716.000	HEALTH INSURANCE	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-476-717.000	LIFE/LTD INSURANCE	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-476-718.000	PENSION	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-476-947.000	VEHICLE RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LOCAL STREETS STUMP REMOVAL EXPENDITURES		255.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL STREETS WINTER MAINTENANCE													
203-478-702.000	S & W FULLTIME	4,000.00	4,211.78	5,000.00	1,249.04	6,200.00	7,449.04	7,500.00	7,500.00	7,612.50	7,840.88	8,076.10	0.00
203-478-706.000	S & W PARTTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-478-710.000	S& W OVERTIME	7,500.00	1,007.46	5,000.00	162.81	2,000.00	2,162.81	4,000.00	2,500.00	2,537.50	2,613.63	2,692.03	0.00
203-478-715.000	S & W SOCIAL SECURITY	880.00	395.70	765.00	105.02	628.00	733.02	880.00	765.00	787.95	811.59	835.94	0.00
203-478-716.000	HEALTH INSURANCE	2,105.00	753.86	427.50	74.97	1,300.00	1,374.97	1,600.00	1,600.00	1,648.00	1,697.44	1,748.36	0.00
203-478-717.000	LIFE/LTD INSURANCE	130.00	68.74	135.00	11.71	123.00	134.71	150.00	150.00	154.50	159.14	163.91	0.00
203-478-718.000	PENSION	2,645.00	1,173.77	2,765.00	390.09	2,270.00	2,660.09	3,025.00	3,000.00	3,045.00	3,136.35	3,230.44	0.00
203-478-720.000	WORKER'S COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-478-723.000	UNEMPLOYMENT	65.00	1.34	75.00	0.00	31.00	31.00	50.00	50.00	51.50	53.05	54.64	0.00
203-478-775.000	M & R SUPPLIES	12,300.00	11,652.72	12,300.00	4,812.62	4,800.33	9,612.95	12,300.00	12,300.00	12,350.00	12,400.00	12,450.00	0.00
203-478-947.000	VEHICLE RENTAL	5,200.00	5,196.00	5,200.00	2,598.00	2,602.00	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00	0.00
TOTAL LOCAL STREETS WINTER MAINTENANCE EXPENDITURES		34,825.00	24,461.37	31,667.50	9,404.26	19,954.33	29,358.59	34,705.00	33,065.00	33,386.95	33,912.06	34,451.42	0.00
LOCAL STREETS TRANSFER													
203-999-999.990	CURRENT FUND CONTRA CHANGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LOCAL STREET EXPENDITURES:		277,746.00	473,878.16	639,423.00	699,255.63	98,440.83	797,696.46	195,049.00	315,231.00	194,104.71	198,162.85	212,341.24	0.00
NET OF REVENUE AND EXPENDITURES:		(47,463.00)	27,092.25	(47,784.00)	(158,859.51)	(37,041.83)	(195,901.34)	(124,999.00)	(15,481.00)	(6,655.21)	1,200.13	(947.36)	0.00
BEGINNING FUND BALANCES:		186,942.00	186,942.00	214,034.25			214,034.25	18,132.92	18,132.92	2,651.91	(4,003.29)	(2,803.16)	18,132.92
ENDING FUND BALANCES:		139,479.00	214,034.25	166,250.25			18,132.92	(106,866.09)	2,651.91	(4,003.29)	(2,803.16)	(3,750.52)	18,132.92

RECREATION DEPARTMENT – 208

History

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

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

The Directors position is currently the Parks, Recreation & Cemetery Director. Around 10 years ago the Recreation Budget was pulled out of the General Fund and became an enterprise fund. The City started paying \$5,000.00 per year to the Recreation Department from General Fund. The remainder of Revenue for the Recreation Department comes from Donations from the Portland Community Fund, Portland Township and program fees. This year's budget proposes to provide up to \$15,000 in support from the General Fund for the Recreation Department. Portland Township's support is \$10,000.00 and the Community Chest Donation has provided \$3,500.00. Any funds left in this account annually are left in the Recreation Fund for use the next year. In July of 2001 the City started charging an administrative fee to each Department. As well as charging the fringes to whichever budget generated your salary. One third of the Director Salary and fringes are charged against the Recreation Budget.

Since inception the Director's position was the only full time position in the Recreation Department, however on August 28th, 2001 a full time Recreation Programmer position was added to the Department as budgeted last year. The Goal of the Recreation Director has always been to save enough funds to hire a full time Recreation Programmer with the intent this position would eventually be able to support it. This position would be funded by adding more programming for both the youth and adults and thus increasing our revenue. As always there are numerous contracted officials, umpires, instructors and many parent volunteers to help with our very comprehensive Recreation program.

Functions

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

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

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
208-RECREATION													
208-000-587.000	GRANTS-PORTLAND TWP	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00	10,300.00	10,609.00	10,927.27	0.00
208-000-589.000	GRANTS-WILLIAM TOAN FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-000-590.000	GRANTS-PORTLAND COMMUNITY FUND	5,000.00	0.00	3,500.00	0.00	3,000.00	3,000.00	5,000.00	5,000.00	5,150.00	5,304.50	5,463.64	0.00
208-000-591.000	MISCELLANEOUS GRANT FUNDS	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00	3,000.00	3,090.00	3,182.70	3,278.18	0.00
208-000-607.000	SOFTBALL FEES	20,000.00	27,860.00	32,000.00	5,130.00	25,000.00	30,130.00	32,000.00	32,000.00	32,960.00	33,948.80	34,967.26	0.00
208-000-611.000	SUMMER RECREATION FEES	20,000.00	11,319.00	14,000.00	1,970.00	10,000.00	11,970.00	12,000.00	12,000.00	12,360.00	12,730.80	13,112.72	0.00
208-000-612.000	BASKETBALL FEES	17,000.00	16,435.00	17,000.00	11,970.00	4,450.00	16,420.00	17,500.00	17,500.00	18,025.00	18,565.75	19,122.72	0.00
208-000-613.000	VOLLEYBALL FEES	2,000.00	2,130.00	2,500.00	2,025.00	1,300.00	3,325.00	3,500.00	3,500.00	3,605.00	3,713.15	3,824.54	0.00
208-000-614.000	ADULT KICKBALL FEES	500.00	320.00	750.00	400.00	0.00	400.00	750.00	750.00	772.50	795.68	819.55	0.00
208-000-615.000	YOUTH HOCKEY FEES	250.00	2,050.00	0.00	0.00	0.00	0.00	250.00	250.00	257.50	265.23	273.18	0.00
208-000-616.000	YOUTH BASKETBALL FEES	6,500.00	6,880.00	6,500.00	3,365.00	2,000.00	5,365.00	7,000.00	7,000.00	7,210.00	7,426.30	7,649.09	0.00
208-000-617.000	YOUTH SOCCER FEES	4,200.00	5,625.00	5,000.00	4,840.00	500.00	5,340.00	5,500.00	5,500.00	5,665.00	5,834.95	6,010.00	0.00
208-000-618.000	GIRLS SOFTBALL FEES	5,000.00	4,620.00	4,200.00	0.00	4,500.00	4,500.00	4,600.00	4,600.00	4,738.00	4,880.14	5,026.54	0.00
208-000-619.000	YOUTH VOLLEY BALL FEES	700.00	750.00	500.00	0.00	500.00	500.00	500.00	500.00	515.00	530.45	546.36	0.00
208-000-620.000	YOUTH FLAG FOOTBALL FEES	1,500.00	1,495.00	2,000.00	1,110.00	400.00	1,510.00	2,000.00	2,000.00	2,060.00	2,121.80	2,185.45	0.00
208-000-624.000	MISCELLANEOUS FEES	200.00	0.00	100.00	0.00	0.00	0.00	4,000.00	4,000.00	4,120.00	4,243.60	4,370.91	0.00
208-000-645.000	TICKET SALES	100.00	(285.50)	50.00	(685.75)	0.00	(685.75)	0.00	0.00	0.00	0.00	0.00	0.00
208-000-665.000	INTEREST INCOME	275.00	1.76	0.00	0.45	0.00	0.45	0.00	0.00	0.00	0.00	0.00	0.00
208-000-667.000	RENTAL INCOME	250.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-000-676.001	DONATIONS-OTHER	8,000.00	51,994.03	1,000.00	1,549.00	0.00	1,549.00	1,500.00	1,500.00	1,545.00	1,591.35	1,639.09	0.00
208-000-678.005	REIMBURSEMENTS-WORKER'S COMP	0.00	113.90	0.00	29.76	0.00	29.76	0.00	0.00	0.00	0.00	0.00	0.00
208-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	0.00	0.00	0.00	68.00	0.00	68.00	0.00	0.00	0.00	0.00	0.00	0.00
208-000-699.101	CONTRIBUTION FROM GENERAL FUND	20,000.00	15,000.00	20,000.00	0.00	12,000.00	12,000.00	20,000.00	15,000.00	15,450.00	15,913.50	16,390.91	0.00
TOTAL RECREATION REVENUES:		124,475.00	146,308.19	122,600.00	31,771.46	76,650.00	108,421.46	129,100.00	124,100.00	127,823.00	131,657.69	135,607.42	0.00

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
RECREATION EXPENDITURES													
208-690-702.000	S & W FULLTIME												
208-690-703.000	S & W SUPERVISOR	30,443.00	29,913.93	32,503.00	13,808.95	16,403.00	30,211.95	35,659.00	35,659.00	36,728.77	37,830.63	38,965.55	0.00
208-690-706.000	S & W PARTTIME	26,950.00	27,844.10	15,988.00	7,221.39	8,433.00	15,654.39	16,276.00	16,276.00	16,764.28	17,267.21	17,785.22	0.00
208-690-710.000	S& W OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-690-711.000	S & W HEALTH PREMIUMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-690-715.000	S & W SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-690-716.000	HEALTH INSURANCE	4,390.00	4,418.40	3,710.00	1,575.90	1,900.00	3,475.90	3,973.00	3,973.00	4,092.19	4,214.96	4,341.40	0.00
208-690-716.002	HEALTH INSURANCE REIMB. ACCOUNT	17,000.00	11,401.61	6,714.00	2,968.10	3,519.00	6,487.10	7,460.00	7,460.00	7,683.80	7,914.31	8,151.74	0.00
208-690-717.000	LIFE/LTD INSURANCE	0.00	0.00	1,300.00	18.07	650.00	668.07	1,300.00	975.00	1,004.25	1,034.38	1,065.41	0.00
208-690-718.000	PENSION	1,000.00	976.08	938.00	448.94	450.00	898.94	943.00	943.00	971.29	1,000.43	1,030.44	0.00
208-690-719.000	OTHER FRINGE	9,280.00	9,058.41	9,432.00	4,841.88	4,900.00	9,741.88	9,924.00	11,250.00	11,587.50	11,935.13	12,293.18	0.00
208-690-720.000	WORKER'S COMPENSATION	350.00	43.78	240.00	27.38	0.00	27.38	330.00	100.00	103.00	106.09	109.27	0.00
208-690-723.000	UNEMPLOYMENT	1,650.00	742.00	1,360.00	0.00	800.00	800.00	800.00	800.00	824.00	848.72	874.18	0.00
208-690-727.000	OFFICE SUPPLIES	55.00	(30.13)	10.00	0.00	34.00	34.00	38.00	38.00	39.14	40.31	41.52	0.00
208-690-730.000	POSTAGE	200.00	181.82	200.00	108.34	0.00	108.34	200.00	200.00	206.00	212.18	218.55	0.00
208-690-740.000	OPERATING SUPPLIES	400.00	400.00	400.00	200.00	0.00	200.00	200.00	200.00	206.00	212.18	218.55	0.00
208-690-802.000	AUDIT SERVICE	8,000.00	7,646.97	7,500.00	1,948.51	5,000.00	6,948.51	7,500.00	7,250.00	7,467.50	7,691.53	7,922.27	0.00
208-690-804.000	CONTRACTUAL SERVICE	650.00	711.14	650.00	600.00	0.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00
208-690-806.000	DATA PROCESSING	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-690-807.000	1,500.00	177.30	100.00	433.00	0.00	433.00	200.00	200.00	206.00	212.18	218.55	0.00	
208-690-808.000	SWIMMING FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-690-808.000	OFFICIAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-690-809.000	INSTRUCTOR SERVICE	21,000.00	20,575.50	20,000.00	3,669.00	14,000.00	17,669.00	17,500.00	17,500.00	18,025.00	18,565.75	19,122.72	0.00
208-690-810.000	EQUIPMENT MAINTENANCE CONTRACT	5,000.00	2,602.50	3,000.00	2,003.00	500.00	2,503.00	2,500.00	2,500.00	2,575.00	2,652.25	2,731.82	0.00
208-690-851.000	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-690-864.000	CONFERENCE & WORKSHOP	1,000.00	1,600.58	1,200.00	674.69	500.00	1,174.69	1,200.00	1,200.00	1,236.00	1,273.08	1,311.27	0.00
208-690-901.000	LEGAL NOTICES	100.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-690-902.000	ADVERTISING	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-690-912.000	PROPERTY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-690-944.000	ADMINISTRATIVE SERVICES	140.00	77.00	165.00	76.00	0.00	76.00	100.00	100.00	103.00	106.09	109.27	0.00
208-690-956.000	MISCELLANEOUS EXPENSES	12,724.00	12,723.00	12,724.00	6,360.00	6,360.00	12,720.00	12,000.00	12,914.00	13,301.42	13,700.46	14,111.48	0.00
208-690-958.000	DUES & SUBSCRIPTIONS	100.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-690-980.000	CAPITAL OUTLAY-OFFICE EQUIPMEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-999-999.990	CURRENT FUND CONTRA CHANGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECREATION EXPENDITURES:		142,132.00	131,063.99	118,334.00	46,983.15	63,449.00	110,432.15	118,103.00	119,538.00	123,124.14	126,817.86	130,622.40	0.00
NET OF REVENUES AND EXPENDITURES:		(17,657.00)	15,244.20	4,266.00	(15,211.69)	13,201.00	(2,010.69)	10,997.00	4,562.00	4,698.86	4,839.83	4,985.02	0.00
BEGINNING FUND BALANCES:		27,153.00	27,153.00	42,397.20			42,397.20	40,386.51	40,386.51	44,948.51	49,647.37	54,487.20	40,386.51
ENDING FUND BALANCES:		9,496.00	42,397.20	46,663.20			40,386.51	51,383.51	44,948.51	49,647.37	54,487.20	59,472.22	40,386.51

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 two ambulances licensed and manned to the Advanced level, and one ambulance licensed to the Basic level.

Function

The Portland Ambulance Service is a separate City Department and has a different service area than the Portland Fire Department. The Ambulance Service is entrusted with providing Emergency Medical Treatment to the public at a moments notice. The Ambulance Service responds to various emergencies, such as chest pain, difficulty breathing, auto and farm accidents, any situation in which a person is in need of help.

The Ambulance Service is licensed by the State of Michigan as an Advanced Life Support Agency. This is the highest level of care provided by State Law. Public Act 404 governs the ambulance service.

Staffing

- Director – Licensed as a Paramedic. Responsible for the complete operation of the ambulance service. Duties include preparing and administering the Budget, billing for calls, purchasing equipment and supplies, scheduling, training, and shift fill-in for the medics when they are on vacation, personal days and Kelly days.
- Paramedics – At present we have 3 full-time medics. Their duties include responding to emergency calls and treatment of patients, building, vehicle, and ground maintenance. Medics are also responsible for the reading of the electric and water meters on a monthly basis and help out with Code Enforcement for the City of Portland.
- Clerical – The Clerk’s position was eliminated and the City has contracted out its billing and collection activities.
- Volunteers – Volunteers are used to supplement the Full Time staff. Volunteers are paid on a per shift basis and are staffed as follows.
 - Paramedics – 7
 - Specialists – 1
 - Basics – 6

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
210-AMBULANCE													
210-000-591.000	MISCELLANEOUS GRANT FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-000-632.000	CITY-GENERAL FUND	41,679.00	41,679.00	42,626.00	42,626.25	0.00	42,626.25	38,830.00	38,830.00	39,994.90	41,194.75	42,430.59	0.00
210-000-632.001	CITY RESIDENTS RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-000-635.000	PER CAPITA FEES	29,380.00	27,624.00	29,376.00	26,824.00	0.00	26,824.00	32,566.00	32,566.00	33,542.98	34,549.27	35,585.75	0.00
210-000-635.001	MEMBERSHIP DISCOUNT PLAN	8,000.00	3,484.00	5,000.00	468.00	4,000.00	4,468.00	8,000.00	8,000.00	8,240.00	8,487.20	8,741.82	0.00
210-000-636.000	DANBY TOWNSHIP	29,656.00	29,656.00	30,330.00	30,330.00	0.00	30,330.00	29,880.00	29,880.00	30,776.40	31,699.69	32,650.68	0.00
210-000-637.000	LYONS TOWNSHIP	28,380.00	13,160.00	23,000.00	7,960.00	4,000.00	11,960.00	12,825.00	12,825.00	13,209.75	13,606.04	14,014.22	0.00
210-000-638.000	ORANGE TOWNSHIP	14,520.00	6,580.00	12,000.00	2,140.00	6,000.00	8,140.00	12,150.00	12,150.00	12,514.50	12,889.94	13,276.63	0.00
210-000-639.000	PEWAMO VILLAGE	9,240.00	11,990.00	11,390.00	5,340.00	6,000.00	11,340.00	10,125.00	10,125.00	10,428.75	10,741.61	11,063.86	0.00
210-000-640.000	PORTLAND TOWNSHIP	27,060.00	27,060.00	27,675.00	27,675.00	0.00	27,675.00	34,040.00	34,040.00	35,061.20	36,113.04	37,196.43	0.00
210-000-641.000	WESTPHALIA TOWNSHIP	21,780.00	25,170.00	27,470.00	7,340.00	12,000.00	19,340.00	20,500.00	20,500.00	21,115.00	21,748.45	22,400.90	0.00
210-000-642.000	WESTPHALIA VILLAGE	10,560.00	17,160.00	14,070.00	11,102.00	7,500.00	18,602.00	20,925.00	20,925.00	21,552.75	22,199.33	22,865.31	0.00
210-000-643.000	EAGLE TOWNSHIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-000-644.000	NON-RESIDENT FEES	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-000-647.000	SEBEWA TOWNSHIP	19,800.00	13,510.00	17,420.00	14,140.00	6,000.00	20,140.00	20,250.00	20,250.00	20,857.50	21,483.23	22,127.72	0.00
210-000-649.000	INSURANCE RECEIPTS	180,000.00	161,407.85	200,000.00	141,184.07	75,000.00	216,184.07	222,000.00	222,000.00	228,660.00	235,519.80	242,585.39	0.00
210-000-665.000	INTEREST INCOME	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-000-676.001	DONATIONS-OTHERS	250.00	200.00	0.00	5,025.00	0.00	5,025.00	0.00	0.00	0.00	0.00	0.00	0.00
210-000-678.005	REIMBURSEMENTS-WORKER'S COMP	0.00	1,377.05	0.00	362.08	0.00	362.08	0.00	0.00	0.00	0.00	0.00	0.00
210-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	0.00	0.00	0.00	3,656.26	0.00	3,656.26	0.00	0.00	0.00	0.00	0.00	0.00
210-000-699.101	TRANSFER FROM GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AMBULANCE REVENUES:		420,305.00	380,057.90	445,407.00	326,172.66	120,500.00	446,672.66	462,091.00	462,091.00	475,953.73	490,232.34	504,939.31	0.00

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
EXPENDITURES													
210-302-702.000	S & W FULLTIME	98,200.00	98,693.50	107,676.00	46,447.37	55,000.00	101,447.37	126,200.00	125,500.00	128,200.00	132,046.00	136,007.38	0.00
210-302-703.000	S & W SUPERVISOR	38,295.00	35,659.41	37,583.00	16,354.19	18,050.00	34,404.19	37,025.00	36,750.00	37,025.00	38,135.75	39,279.82	0.00
210-302-706.000	S & W PARTTIME	44,000.00	67,418.45	64,000.00	34,476.67	35,000.00	69,476.67	66,000.00	66,650.00	66,000.00	67,980.00	70,019.40	0.00
210-302-710.000	S& W OVERTIME	16,000.00	12,142.08	13,000.00	4,010.99	4,250.00	8,260.99	10,000.00	11,500.00	10,000.00	10,300.00	10,609.00	0.00
210-302-711.000	S & W HEALTH PREMIUMS	1,700.00	1,822.80	3,750.00	1,206.64	2,543.00	3,749.64	4,050.00	4,050.00	4,050.00	4,171.50	4,296.65	0.00
210-302-715.000	S & W SOCIAL SECURITY	15,544.00	16,487.04	17,290.00	7,804.90	9,150.00	16,954.90	19,185.00	19,185.00	21,000.00	21,630.00	22,278.90	0.00
210-302-716.000	HEALTH INSURANCE	36,285.00	31,154.37	19,634.40	10,211.96	11,971.00	22,182.96	29,425.00	29,425.00	32,000.00	32,960.00	33,948.80	0.00
210-302-716.001	HEALTH INSURANCE-RETIREES	11,560.00	16,035.64	12,430.00	4,074.49	6,000.00	10,074.49	0.00	0.00	0.00	0.00	0.00	0.00
210-302-716.002	HEALTH INSURANCE REIMB. ACCOUNT	0.00	0.00	5,000.00	242.76	4,500.00	4,742.76	6,320.00	6,320.00	6,000.00	6,180.00	6,365.40	0.00
210-302-717.000	LIFE/LTD INSURANCE	2,430.00	2,392.69	2,615.00	1,228.74	1,229.00	2,457.74	2,831.00	2,831.00	2,850.00	2,935.50	3,023.57	0.00
210-302-718.000	PENSION	25,875.00	23,500.54	31,511.00	14,256.47	16,452.00	30,708.47	34,545.00	37,625.00	35,000.00	36,050.00	37,131.50	0.00
210-302-719.000	OTHER FRINGE	2,650.00	1,065.67	2,650.00	1,027.97	0.00	1,027.97	850.00	850.00	850.00	875.50	901.77	0.00
210-302-720.000	WORKER'S COMPENSATION	5,900.00	6,248.00	6,100.00	0.00	6,100.00	6,100.00	6,285.00	6,285.00	6,300.00	6,489.00	6,683.67	0.00
210-302-723.000	UNEMPLOYMENT	1,575.00	(112.45)	300.00	0.00	300.00	300.00	350.00	350.00	350.00	360.50	371.32	0.00
210-302-727.000	OFFICE SUPPLIES	500.00	508.08	500.00	185.53	150.00	335.53	300.00	300.00	300.00	309.00	318.27	0.00
210-302-730.000	POSTAGE	300.00	256.00	300.00	128.00	150.00	278.00	0.00	0.00	320.00	329.60	339.49	0.00
210-302-734.000	SAFETY SUPPLIES	500.00	64.80	500.00	33.25	300.00	333.25	400.00	400.00	400.00	412.00	424.36	0.00
210-302-740.000	OPERATING SUPPLIES	14,500.00	18,102.71	14,500.00	8,984.60	5,000.00	13,984.60	14,500.00	14,500.00	14,750.00	15,192.50	15,648.28	0.00
210-302-751.000	UNIFORM CLEANING	3,000.00	1,986.15	2,500.00	475.00	1,500.00	1,975.00	2,000.00	2,000.00	2,000.00	2,060.00	2,121.80	0.00
210-302-775.000	M & R SUPPLIES	150.00	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-302-801.000	LEGAL SERVICE	1,900.00	54.00	500.00	0.00	500.00	500.00	500.00	500.00	600.00	618.00	636.54	0.00
210-302-802.000	AUDIT SERVICE	800.00	1,039.41	800.00	700.00	0.00	700.00	800.00	800.00	810.00	834.30	859.33	0.00
210-302-806.000	DATA PROCESSING	14,000.00	12,337.50	14,000.00	3,999.00	6,000.00	9,999.00	13,000.00	13,000.00	13,000.00	13,390.00	13,791.70	0.00
210-302-810.000	EQUIPMENT MAINTENANCE CONTRACT	100.00	90.10	100.00	51.34	50.00	101.34	75.00	75.00	7,500.00	7,725.00	7,956.75	0.00
210-302-851.000	TELEPHONE SERVICE	1,200.00	1,415.77	2,400.00	929.92	1,000.00	1,929.92	2,400.00	2,400.00	2,500.00	2,575.00	2,652.25	0.00
210-302-852.000	RADIO MAINTENANCE	4,500.00	2,621.90	4,500.00	962.58	3,500.00	4,462.58	4,500.00	4,500.00	2,000.00	2,060.00	2,121.80	0.00
210-302-864.000	CONFERENCE & WORKSHOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-302-901.000	LEGAL NOTICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-302-912.000	PROPERTY INSURANCE	425.00	382.46	400.00	382.46	0.00	382.46	400.00	400.00	412.00	424.36	437.09	0.00
210-302-921.000	ELECTRICITY	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-302-922.000	GAS	2,000.00	1,588.05	2,000.00	325.50	400.00	725.50	0.00	0.00	0.00	0.00	0.00	0.00
210-302-930.000	M & R BUILDING	100.00	100.68	0.00	85.18	50.00	135.18	150.00	150.00	150.00	154.50	159.14	0.00
210-302-931.000	M & R EQUIPMENT	500.00	0.00	250.00	930.00	100.00	1,030.00	250.00	250.00	250.00	257.50	265.23	0.00
210-302-932.000	M & R GROUNDS	50.00	0.00	100.00	2.32	75.00	77.32	100.00	100.00	100.00	103.00	106.09	0.00
210-302-933.000	M & R VEHICLES	100.00	0.00	100.00	40.04	75.00	115.04	100.00	100.00	100.00	103.00	106.09	0.00
210-302-934.000	M & R OFFICE EQUIPMENT	50.00	0.00	50.00	0.00	50.00	50.00	50.00	50.00	50.00	51.50	53.05	0.00
210-302-944.000	ADMINISTRATIVE SERVICES	24,126.00	24,126.00	24,126.00	12,060.00	12,060.00	24,120.00	24,488.00	24,488.00	24,856.00	25,601.68	26,369.73	0.00
210-302-947.000	VEHICLE RENTAL	48,900.00	48,900.00	48,900.00	24,450.00	24,450.00	48,900.00	49,500.00	49,500.00	49,500.00	50,985.00	52,514.55	0.00
210-302-956.000	MISCELLANEOUS EXPENSES	450.00	4,984.11	750.00	475.00	300.00	775.00	500.00	500.00	500.00	515.00	530.45	0.00
210-302-958.000	DUES & SUBSCRIPTIONS	450.00	663.55	350.00	200.00	150.00	350.00	350.00	350.00	350.00	360.50	371.32	0.00
210-302-960.000	EDUCATION & TRAINING	250.00	550.00	400.00	0.00	250.00	250.00	400.00	400.00	400.00	412.00	424.36	0.00
210-302-977.000	CAPITAL OUTLAY-EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-302-980.000	CAPITAL OUTLAY-OFFICE EQUIPMEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-302-983.000	OFFICE EQUIPMENT LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-302-992.000	PRINCIPAL PAYMENT TO MOTOR POOL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-999-999.990	CURRENT FUND CONTRA CHANGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AMBULANCE EXPENDITURES:		419,365.00	432,279.01	441,715.40	196,742.87	226,655.00	423,397.87	457,829.00	462,084.00	470,473.00	484,587.19	499,124.81	470,473.00
NET OF REVENUES AND EXPENDITURES:		940.00	(52,221.11)	3,691.60	129,429.79	(106,155.00)	23,274.79	4,262.00	7.00	5,480.73	5,645.15	5,814.51	(470,473.00)
BEGINNING FUND BALANCES:		53,575.00	53,575.00	1,353.89			1,353.89	24,628.68	24,628.68	24,635.68	30,116.41	35,761.56	24,628.68
ENDING FUND BALANCES:		54,515.00	1,353.89	5,045.49			24,628.68	28,890.68	24,635.68	30,116.41	35,761.56	41,576.07	(445,844.32)

**CAPITAL PROJECT
GROUP OF FUNDS**

DOWNTOWN DEVELOPMENT AUTHORITY – 248

The DDA fund is a special revenue fund to account for projects done under Act 197 of 1975 for Downtown beautification and renovation. The Act was developed to assist units of Government in their encouragement of historic preservation; in the correction, elimination and prevention of blight deterioration in the business districts; to encourage and promote economic development growth and revitalization; to make provision for the acquisition and disposition of personal and real property; to authorize the creation of an authority; to authorize the levy and collection of taxes; to authorize the issuance of bonds and the use of tax increment financing; to provide for a development plan that sets forth specific Downtown Development Objectives, as described in a locally adopted development plan for older or traditional central business districts of Michigan municipalities. The Act was intended to assist municipalities in reversing historic trends, which have led to loss of population, jobs and businesses. The Act seeks to improve the quality of urban life by attacking problems of urban decline where they are most apparent, in the downtown districts of our urban communities. The Act seeks to accomplish its goals by providing our municipalities with the necessary legal, monetary and organizational tools to revitalize downtown districts through publicly initiated projects undertaken cooperatively with privately initiated projects. The City established the DDA in 1987 to promote the Downtown Development District. The Authority collects TIFA taxes that result from the growth of the district to do district projects in accordance with a Finance and Development plan approved by the City Council.

The DDA financed the construction of the City Hall. They issued \$995,000 in general obligation bonds and borrowed \$1,005,000 from USDA, to provide the necessary funds.

The DDA is the sponsoring organization for the City's "Michigan Main Street" program.

The Main Street program focuses on a portion of the DDA District which is located in the C-1 Zoning District and has building that are historically significant. The Main Street program is a long-term approach to revitalizing downtown business districts. With an emphasis on historic preservation, Main Street uses a volunteer committee structure to focus on organization & finance, promotion & marketing, design & development and economic restructuring. The Portland DDA has completed five years as a Michigan Main Street Community and has hired a full-time DDA Director/Main Street Manager.

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
248-DDA REVENUES													
248-000-402.000	REAL PROPERTY TAXES	305,511.93	309,234.81	305,582.00	150,000.00	155,582.00	305,582.00	307,000.00	307,000.00	305,000.00	305,000.00	305,000.00	0.00
248-000-551.000	RIVERSIDE FACADE GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-000-577.000	CONTRIBUTION FROM STATE - GRANT	0.00	0.00	0.00	26,595.00	0.00	26,595.00	2,000.00	2,000.00	0.00	0.00	0.00	0.00
248-000-665.000	INTEREST INCOME	950.56	412.69	500.00	114.61	385.39	500.00	500.00	500.00	500.00	500.00	500.00	0.00
248-000-674.000	CONTRIBUTION-PROPERTY OWNERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	0.00	1,608.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-000-678.010	REIMBURSEMENTS-DDA BILLBOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-000-678.011	REIMBURSEMENTS-CITY AND PACC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-000-678.012	REIMBURSEMENTS-MAIN STREET	40,770.00	15,057.41	26,780.00	15,344.00	5,000.00	20,344.00	30,070.00	30,070.00	25,000.00	25,000.00	25,000.00	0.00
248-000-699.101	TRANSFER FROM GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-000-699.406	TRANSFER FROM BOARDWALK FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DDA REVENUES:		347,232.49	326,313.36	332,862.00	192,053.61	160,967.39	353,021.00	339,570.00	339,570.00	330,500.00	330,500.00	330,500.00	0.00
EXPENDITURES													
248-275-702.000	S & W FULLTIME	34,000.00	33,750.33	35,020.00	16,424.08	18,595.92	35,020.00	36,070.60	36,070.60	36,431.31	36,431.31	36,431.31	0.00
248-275-711.000	S & W HEALTH PREMIUMS	1,200.00	1,204.51	1,200.00	567.64	632.36	1,200.00	1,200.00	1,200.00	1,212.00	1,212.00	1,212.00	0.00
248-275-715.000	S & W SOCIAL SECURITY	2,692.80	2,689.35	2,770.83	1,315.17	1,455.66	2,770.83	2,800.00	2,800.00	2,828.00	2,828.00	2,828.00	0.00
248-275-717.000	LIFE/LTD INSURANCE	794.00	760.56	777.84	464.87	312.97	777.84	800.00	800.00	808.00	808.00	808.00	0.00
248-275-718.000	PENSION	5,497.80	5,531.35	7,045.00	3,442.20	3,602.80	7,045.00	7,100.00	7,825.00	7,171.00	7,171.00	7,171.00	0.00
248-275-719.000	OTHER FRINGE	0.00	200.00	250.00	213.69	36.31	250.00	200.00	200.00	202.00	202.00	202.00	0.00
248-275-720.000	WORKER'S COMPENSATION	1,290.00	82.00	1,329.00	0.00	1,329.00	1,329.00	1,500.00	1,500.00	1,515.00	1,515.00	1,515.00	0.00
248-275-723.000	UNEMPLOYMENT	40.00	19.16	33.93	0.00	33.93	33.93	50.00	50.00	50.50	50.50	50.50	0.00
248-275-730.000	POSTAGE	1,000.00	0.00	300.00	0.00	150.00	150.00	300.00	300.00	300.00	300.00	300.00	0.00
248-275-740.001	OPERATING SUPPLIES-MAIN ST BOARD	7,500.00	7,310.81	7,500.00	1,862.91	4,500.00	6,362.91	7,500.00	7,500.00	6,500.00	6,500.00	6,500.00	0.00
248-275-740.003	OPERATING SUPPLIES-DESIGN COMMITTEE	7,510.00	200.00	9,310.00	4,879.00	4,431.00	9,310.00	10,100.00	10,100.00	10,500.00	10,500.00	10,500.00	0.00
248-275-740.004	OPERATING SUPPLIES-ER COMMITTEE	31,650.00	46.07	3,950.00	250.18	3,000.00	3,250.18	2,020.00	2,020.00	2,000.00	2,500.00	3,000.00	0.00
248-275-740.005	OPERATING SUPPLIES-O&F COMMITTEE	16,274.00	15,396.88	13,320.00	11,780.81	1,539.19	13,320.00	12,734.00	12,734.00	13,000.00	13,000.00	13,000.00	0.00
248-275-740.006	OPERATING SUPPLIES-P&M COMMITTEE	17,430.00	11,627.81	17,225.00	4,435.21	12,899.79	17,335.00	19,260.00	19,260.00	18,000.00	18,000.00	18,000.00	0.00
248-275-801.000	LEGAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-275-802.000	AUDIT SERVICE	900.00	20.00	900.00	700.00	200.00	900.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00
248-275-803.000	ENGINEERING SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-275-803.016	ENG SERVICE-RIVERSIDE FACADE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-275-804.000	CONTRACTUAL SERVICE	2,000.00	350.00	1,000.00	350.00	650.00	1,000.00	6,000.00	6,000.00	1,000.00	1,000.00	1,000.00	0.00
248-275-804.016	CONTRACT SERVICE-RIVER FACADE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-275-804.400	CONTRACT SERVICE-DDA XMAS DECO	5,000.00	5,000.00	5,000.00	5,000.00	0.00	5,000.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	0.00
248-275-806.000	DATA PROCESSING	500.00	280.00	500.00	20.00	480.00	500.00	500.00	500.00	500.00	550.00	550.00	0.00
248-275-851.000	TELEPHONE SERVICE	550.00	475.37	550.00	153.51	396.49	550.00	550.00	550.00	550.00	550.00	550.00	0.00
248-275-885.000	BANNERS (DDA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-275-886.000	FIREWORKS (DDA)	2,500.00	5,000.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	0.00
248-275-887.000	BROCHURES (DDA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-275-901.000	LEGAL NOTICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-275-956.000	MISCELLANEOUS EXPENSES	1,000.00	493.27	1,000.00	589.38	410.62	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00
248-275-958.000	DUES & SUBSCRIPTIONS	0.00	75.00	0.00	0.00	0.00	0.00	300.00	300.00	300.00	300.00	300.00	0.00
248-275-967.001	FACADE RESTORATION (DDA)	10,000.00	2,124.85	12,500.00	7,035.25	4,964.75	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	10,000.00	0.00
248-275-992.000	PRINCIPAL PAYMENT	145,000.00	145,000.00	150,000.00	150,000.00	0.00	150,000.00	150,000.00	150,000.00	155,000.00	160,000.00	190,000.00	0.00
248-275-995.000	INTEREST PAYMENT	63,163.00	63,162.50	56,381.50	29,925.00	26,456.50	56,381.50	49,407.00	49,407.00	42,239.00	34,767.00	26,350.00	0.00
248-275-997.000	PAYING AGENT FEES	450.00	275.00	450.00	137.50	0.00	137.50	150.00	150.00	150.00	175.00	175.00	0.00
248-999-999.990	CURRENT FUND CONTRA CHANGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DDA EXPENDITURES:		357,941.60	301,074.82	330,813.10	239,546.40	88,577.29	328,123.69	333,541.60	334,266.60	325,256.81	323,359.81	343,442.81	0.00
NET OF REVENUES AND EXPENDITURES:		(10,709.11)	25,238.54	2,048.90	(47,492.79)	72,390.10	24,897.31	6,028.40	5,303.40	5,243.19	7,140.19	(12,942.81)	0.00
BEGINNING FUND BALANCES:		173,627.00	\$173,627.00	\$198,865.54			198,865.00	223,762.31	223,762.31	229,065.71	234,308.90	241,449.09	223,762.31
ENDING FUND BALANCES:		162,917.89	\$198,865.54	\$200,914.44	-\$47,492.79	\$72,390.10	\$223,762.31	\$229,790.71	\$229,065.71	\$234,308.90	\$241,449.09	\$228,506.28	\$223,762.31

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. This year's budget anticipates street improvements to Albrow, Church, Grand River and Bridge Streets.

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/2010	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR. FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
--- Estimated Revenue ---													
406-000-698.000	BOND PROCEEDS	0.00	1,800,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Estimated Revenue:		0.00	1,800,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
--- Appropriations ---													
406-275-991.000	BOND EXPENSES	0.00	16,640.40	0.00	200.47	0.00	200.47	0.00	0.00	0.00	0.00	0.00	0.00
406-275-999.202	TRANSFER TO MAJOR STREETS	0.00	0.00	0.00	167,794.16	0.00	167,794.16	0.00	180,000.00	0.00	0.00	0.00	0.00
406-275-999.203	TRANSFER TO LOCAL STREETS	0.00	352,360.00	441,279.00	441,279.00	5,300.00	446,579.00	0.00	125,000.00	0.00	0.00	0.00	0.00
406-275-999.590	TRANSFER TO WASTEWATER	0.00	79,652.00	98,903.00	98,903.00	0.00	98,903.00	0.00	0.00	0.00	0.00	0.00	0.00
406-275-999.591	TRANSFER TO WATER	0.00	197,990.00	134,818.00	134,818.00	0.00	134,818.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Appropriations:		0.00	646,642.40	675,000.00	842,994.63	5,300.00	848,294.63	0.00	305,000.00	0.00	0.00	0.00	0.00
Net of Revenues & Appropriations:		0.00	1,153,357.60	(675,000.00)	(842,994.63)	(5,300.00)	(848,294.63)	0.00	(305,000.00)	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCES:		-	-	-	-	-	1,153,358.00	305,063.37	305,063.37	63.37	63.37	63.37	305,063.37
ENDING FUND BALANCES:		-	1,153,358.00	-	-	-	305,063.37	305,063.37	63.37	63.37	63.37	63.37	305,063.37

**ENTERPRISE
GROUP OF FUNDS**

REFUSE DEPARTMENT - 520

The Refuse Department is an Enterprise Fund. In October 2004, the City Council adopted a waste collection ordinance that allows the City to contract with one company to provide waste collection services. On January 31, 2005, the City began providing curbside rubbish collection and a recycling center for all of the households in the City. The City recovers the costs of the program by billing residential households for waste collection on their monthly utility bill. The City offers three levels of waste collection services, a large cart (4-5 bags) at \$6.57/month, a regular cart (2-3 bags) at \$6.10/month, or a bag tag service where residents can purchase tags to place on their rubbish bags at a cost of \$1.36 each.

The City also offers a \$0.75 per month charge to the monthly utility bill to cover the cost of maintaining recycling drop off center for plastic, glass, and tin at the DPW. Residents do not have to pay the recycling charge if they do not use the recycling drop off center and do not wish to support it.

The Recycling center is open during the regular DPW hours of 7:30 a.m. - 3:30 p.m. Monday thru Friday and the 1st and 3rd Saturday of each month from 8:00 a.m. - 2:00 p.m.

The Recycling center now accepts used motor oil and anti-freeze. Because the reclaimed oil and antifreeze can be sold, the City accepts these items from non-paying customers and township residents.

In April of 2009, Danby Township agreed to share the costs of the recycling drop off center so that their residents could recycle.

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
520-REFUSE													
520-000-635.000	REFUSE COLLECTION FEES	1,550.00	1,214.04	1,550.00	400.66	400.00	800.66	1,000.00	1,000.00	1,030.00	1,060.90	1,092.73	0.00
520-000-648.000	UTILITY SALES	87,500.00	86,636.51	87,500.00	43,860.31	43,500.00	87,360.31	87,500.00	87,650.00	90,279.50	92,987.89	95,777.52	0.00
520-000-648.001	PENALTIES	650.00	773.99	650.00	443.55	400.00	843.55	800.00	850.00	875.50	901.77	928.82	0.00
520-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	2,000.00	157.52	2,000.00	208.77	200.00	408.77	0.00	500.00	515.00	530.45	546.36	0.00
TOTAL REFUSE REVENUES:		91,700.00	88,782.06	91,700.00	44,913.29	44,500.00	89,413.29	89,300.00	90,000.00	92,700.00	95,481.00	98,345.43	0.00
EXPENDITURES													
520-528-740.000	OPERATING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520-528-802.000	AUDIT SERVICE	620.00	620.00	620.00	600.00	0.00	600.00	625.00	600.00	618.00	636.54	655.64	0.00
520-528-804.000	CONTRACTUAL SERVICE-REFUSE COLLE	91,050.00	86,607.19	91,050.00	35,887.39	52,500.00	88,387.39	91,000.00	89,400.00	92,082.00	94,844.46	97,689.79	0.00
520-999-999.990	CURRENT FUND CONTRA CHANGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REFUSE EXPENDITURES:		91,670.00	87,227.19	91,670.00	36,487.39	52,500.00	88,987.39	91,625.00	90,000.00	92,700.00	95,481.00	98,345.43	0.00
NET OF REVENUES AND EXPENDITURES:		30.00	1,554.87	30.00	8,425.90	(8,000.00)	425.90	(2,325.00)	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCES:		4,492.00	4,492.00	6,046.87			6,046.87	6,472.77	6,472.77	6,472.77	6,472.77	6,472.77	6,472.77
ENDING FUND BALANCES:		4,522.00	6,046.87	6,076.87			6,472.77	4,147.77	6,472.77	6,472.77	6,472.77	6,472.77	6,472.77

ELECTRIC DEPARTMENT – 582

Function

The Electric Department was established in 1896 to provide electricity to the Village of Portland.

Current Function: To provide low cost electricity to Portland and Portland Township safely and reliably.

Operate and maintain Diesel Generator Plant, Hydro Plant, sub-stations and overhead/underground power lines, plus all trucks and equipment to accomplish this.

Help attract residential homes/business/industry to the area using low cost energy.

Maintain/install street lights saving taxpayers money as well as making the community safe and attractive after dark.

In 2008-2009 the Electric Department completed an expansion project which included an addition to the Diesel Plant and an addition to the garage/warehouse on Grant Street.

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
582-ELECTRIC													
582-000-626.000	GENERAL SERVICES	3,000.00	3,440.00	3,000.00	1,290.00	1,290.00	2,580.00	2,580.00	2,580.00	2,657.40	2,737.12	2,819.24	0.00
582-000-648.000	UTILITY SALES	3,500,000.00	3,466,085.15	3,400,000.00	1,578,376.15	1,578,376.00	3,156,752.15	3,400,000.00	3,400,000.00	3,502,000.00	3,607,060.00	3,715,271.80	0.00
582-000-648.001	PENALTIES	25,000.00	22,989.39	23,000.00	13,547.84	13,547.00	27,094.84	27,094.00	27,094.00	27,906.82	28,744.02	29,606.35	0.00
582-000-648.003	ENERGY OPTIMIZATION REVENUE	15,262.00	15,937.06	27,598.00	20,807.07	20,807.00	41,614.07	43,750.00	43,750.00	45,062.50	46,414.38	47,806.81	0.00
582-000-650.000	CUSTOMER DEPOSITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-000-653.000	JOINT USE OF POLES -AMERITECH	1,500.00	1,525.00	1,525.00	1,525.00	0.00	1,525.00	1,525.00	1,525.00	1,570.75	1,617.87	1,666.41	0.00
582-000-665.000	INTEREST INCOME	5,000.00	6,361.71	2,600.00	835.59	0.00	835.59	0.00	0.00	0.00	0.00	0.00	0.00
582-000-665.004	INTEREST INCOME-CUSTOMER DEPOSITS	1,064.00	931.66	900.00	292.81	292.00	584.81	584.00	584.00	601.52	619.57	638.15	0.00
582-000-678.001	REIMBURSEMENTS-MPPA	120,000.00	9,753.78	16,000.00	34,194.24	0.00	34,194.24	10,000.00	10,000.00	10,300.00	10,609.00	10,927.27	0.00
582-000-678.005	REIMBURSEMENTS-WORKER'S COMP	32.00	896.96	0.00	219.48	0.00	219.48	0.00	0.00	0.00	0.00	0.00	0.00
582-000-678.006	REIMBURSEMENTS-MISCELLANEOUS	0.00	25,881.76	0.00	1,438.00	6,000.00	7,438.00	0.00	0.00	0.00	0.00	0.00	0.00
582-000-695.000	SALE OF MATERIALS	0.00	2,229.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-000-696.004	REIMBURSEMENT - FEMA GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-000-698.002	ELECTRIC BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-000-698.003	(SHORT)/COVERAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-000-699.248	TRANSFER FROM DDA FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-000-699.404	TRANSFER FROM ARTS COUN GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ELECTRIC REVENUES:		3,670,858.00	3,556,032.26	3,474,623.00	1,652,526.18	1,620,312.00	3,272,838.18	3,485,533.00	3,485,533.00	3,590,098.99	3,697,801.96	3,808,736.02	0.00

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
ELECTRIC ADMINISTRATION													
582-201-705.000	S & W BILLING & METER READING	40,700.00	38,045.18	42,100.00	18,048.77	18,048.00	36,096.77	37,200.00	37,200.00	38,316.00	39,465.48	40,649.44	0.00
582-201-706.000	S & W PARTTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-201-710.000	S& W OVERTIME	300.00	14.34	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-201-711.000	S & W HEALTH PREMIUMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-201-712.000	S & W ELECTED OFFICIALS	450.00	1,109.26	890.00	0.00	450.00	450.00	450.00	450.00	463.50	477.41	491.73	0.00
582-201-715.000	S & W SOCIAL SECURITY	3,137.00	2,867.06	3,221.00	1,334.60	1,334.60	2,669.20	2,749.00	2,749.00	2,831.47	2,916.41	3,003.91	0.00
582-201-716.000	HEALTH INSURANCE	15,225.00	14,225.44	9,818.10	4,543.93	4,543.00	9,086.93	10,000.00	10,000.00	10,300.00	10,609.00	10,927.27	0.00
582-201-716.001	HEALTH INSURANCE-RETIREES	5,000.00	4,676.04	3,739.50	1,553.36	1,553.00	3,106.36	3,106.00	3,106.00	3,199.18	3,295.16	3,394.01	0.00
582-201-716.002	HEALTH INSURANCE REIMB. ACCOUNT	0.00	0.00	2,100.00	40.37	40.37	80.74	2,100.00	2,100.00	2,163.00	2,227.89	2,294.73	0.00
582-201-717.000	LIFE/ALD INSURANCE	625.00	603.17	650.00	313.66	313.66	627.32	650.00	650.00	669.50	689.59	710.27	0.00
582-201-718.000	PENSION	5,750.00	6,074.65	8,190.00	3,943.56	3,943.56	7,887.12	7,900.00	8,075.00	8,317.25	8,566.77	8,823.77	0.00
582-201-719.000	OTHER FRINGE	200.00	109.45	200.00	68.45	68.45	136.90	150.00	150.00	154.50	159.14	163.91	0.00
582-201-720.000	WORKER'S COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-201-723.000	UNEMPLOYMENT	125.00	8.63	75.00	0.42	0.00	0.42	0.00	0.00	0.00	0.00	0.00	0.00
582-201-727.000	OFFICE SUPPLIES	300.00	1,436.52	1,700.00	78.39	300.00	378.39	300.00	300.00	309.00	318.27	327.82	0.00
582-201-730.000	POSTAGE	2,100.00	3,317.63	3,400.00	1,656.04	1,656.00	3,312.04	3,500.00	3,500.00	3,605.00	3,713.15	3,824.54	0.00
582-201-740.000	OPERATING SUPPLIES	350.00	1,938.65	1,800.00	367.89	0.00	367.89	1,500.00	1,500.00	1,545.00	1,591.35	1,639.09	0.00
582-201-801.000	LEGAL SERVICE	0.00	0.00	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00	2,575.00	2,652.25	2,731.82	0.00
582-201-802.000	AUDIT SERVICE	1,150.00	2,235.13	1,250.00	1,325.00	0.00	1,325.00	1,325.00	1,325.00	1,364.75	1,405.69	1,447.86	0.00
582-201-803.000	ENGINEERING SERVICE	38,000.00	59,540.87	20,000.00	24,912.06	10,000.00	34,912.06	35,000.00	35,000.00	36,050.00	37,131.50	38,245.45	0.00
582-201-804.000	CONTRACTUAL SERVICE	0.00	857.00	0.00	650.00	0.00	650.00	1,000.00	1,000.00	1,030.00	1,060.90	1,092.73	0.00
582-201-806.000	DATA PROCESSING	0.00	3,113.70	2,500.00	525.30	0.00	525.30	1,000.00	1,000.00	1,030.00	1,060.90	1,092.73	0.00
582-201-810.000	EQUIPMENT MAINTENANCE CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-201-851.000	TELEPHONE SERVICE	0.00	5,301.31	4,600.00	2,397.98	2,397.00	4,794.98	5,000.00	5,000.00	5,150.00	5,304.50	5,463.64	0.00
582-201-864.000	CONFERENCE & WORKSHOP	4,000.00	6,379.89	4,500.00	2,721.00	2,721.00	5,442.00	6,500.00	6,500.00	6,695.00	6,895.85	7,102.73	0.00
582-201-901.000	LEGAL NOTICES	0.00	444.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-201-902.000	ADVERTISING	0.00	1,613.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-201-912.000	PROPERTY INSURANCE	11,260.00	12,069.32	12,200.00	12,091.36	0.00	12,091.36	12,200.00	12,200.00	12,566.00	12,942.98	13,331.27	0.00
582-201-913.000	LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-201-914.000	VEHICLE INSURANCE	4,125.00	4,000.00	4,000.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00	4,120.00	4,243.60	4,370.91	0.00
582-201-915.000	BOILER INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-201-923.000	WATER	0.00	884.80	1,100.00	408.97	408.00	816.97	1,100.00	1,100.00	1,133.00	1,166.99	1,202.00	0.00
582-201-924.000	SEWER	0.00	577.88	750.00	239.38	239.28	478.66	1,000.00	1,000.00	1,030.00	1,060.90	1,092.73	0.00
582-201-927.000	MISS DIG	125.00	130.40	125.00	0.00	135.00	135.00	135.00	0.00	0.00	0.00	0.00	0.00
582-201-931.000	M & R EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	135.00	139.05	143.22	147.52	0.00
582-201-934.000	M & R OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-201-944.000	ADMINISTRATIVE SERVICES	63,970.00	63,969.00	63,970.00	33,077.15	30,892.00	63,969.15	68,448.00	68,448.00	70,501.44	72,616.48	74,794.98	0.00
582-201-947.000	VEHICLE RENTAL	2,100.00	2,100.00	2,100.00	1,050.00	1,050.00	2,100.00	2,100.00	2,100.00	2,163.00	2,227.89	2,294.73	0.00
582-201-956.000	MISCELLANEOUS EXPENSES	100.00	66.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-201-958.000	DUES & SUBSCRIPTIONS	30,000.00	21,378.41	30,000.00	29.39	29,970.61	30,000.00	30,000.00	30,000.00	30,900.00	31,827.00	32,781.81	0.00
582-201-960.000	EDUCATION & TRAINING	100.00	273.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-201-961.000	TAX PAYMENT	0.00	100.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-201-977.000	CAPITAL OUTLAY-EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-201-980.000	CAPITAL OUTLAY-OFFICE EQUIPMEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-201-991.000		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-201-992.000	PRINCIPAL PAYMENT	145,000.00	0.00	45,000.00	0.00	45,000.00	45,000.00	50,000.00	50,000.00	51,500.00	53,045.00	54,636.35	0.00
582-201-995.000	INTEREST PAYMENT	68,140.00	64,886.00	63,290.00	31,645.00	31,645.00	63,290.00	61,940.00	61,940.00	63,798.20	65,712.15	67,683.51	0.00
582-201-997.000	PAYING AGENT FEES	0.00	425.00	425.00	0.00	500.00	500.00	500.00	500.00	515.00	530.45	546.36	0.00
582-201-999.101	TRANSFER TO GENERAL FUND	42,304.00	42,304.00	42,304.00	0.00	42,304.00	42,304.00	45,265.00	45,265.00	46,622.95	48,021.64	49,462.29	0.00
582-201-999.203	TRANSFER TO LOCAL STREETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ELECTRIC ADMINISTRATION EXPENDITURES		484,636.00	367,077.01	376,297.60	149,522.03	229,512.53	379,034.56	398,618.00	398,793.00	410,756.79	423,079.49	435,771.88	0.00

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
TRANSMISSION AND DISTRIBUTION EXPENDITURES													
582-539-702.000	S & W FULLTIME	227,310.00	219,434.03	232,150.00	97,839.67	108,448.00	206,287.67	229,400.00	229,400.00	236,282.00	243,370.46	250,671.57	0.00
582-539-703.000	S & W SUPERVISOR	98,347.00	82,548.74	95,759.00	25,285.81	59,760.00	85,045.81	96,322.00	96,322.00	99,211.66	102,188.01	105,253.65	0.00
582-539-706.000	S & W PARTTIME	20,000.00	0.00	10,000.00	0.00	5,000.00	5,000.00	10,000.00	10,000.00	10,300.00	10,609.00	10,927.27	0.00
582-539-707.000	S& W STANDBY PAY	11,278.00	10,675.97	11,615.00	5,104.08	5,690.00	10,794.08	11,615.00	11,615.00	11,963.45	12,322.35	12,692.02	0.00
582-539-710.000	S& W OVERTIME	64,184.00	32,080.72	66,108.00	18,105.82	18,106.00	36,211.82	50,000.00	50,000.00	51,500.00	53,045.00	54,636.35	0.00
582-539-711.000	S & W HEALTH PREMIUMS	3,000.00	3,011.42	3,100.00	1,419.17	1,580.83	3,000.00	3,100.00	3,100.00	3,193.00	3,288.79	3,387.45	0.00
582-539-715.000	S & W SOCIAL SECURITY	32,445.00	26,427.53	32,700.00	11,123.57	14,810.00	25,933.57	32,100.00	32,100.00	33,063.00	34,054.89	35,076.54	0.00
582-539-716.000	HEALTH INSURANCE	82,068.00	78,361.00	58,180.50	25,020.86	31,087.00	56,107.86	64,525.00	64,525.00	66,460.75	68,454.57	70,508.21	0.00
582-539-716.002	HEALTH INSURANCE REIMB. ACCOUNT	0.00	0.00	8,700.00	20.00	3,000.00	3,020.00	8,700.00	8,700.00	8,961.00	9,229.83	9,506.72	0.00
582-539-717.000	LIFE/LTD INSURANCE	4,600.00	4,555.62	5,100.00	2,328.20	2,328.00	4,656.20	4,735.00	4,735.00	4,877.05	5,023.36	5,174.06	0.00
582-539-718.000	PENSION	82,395.00	71,934.19	103,352.00	46,062.96	48,600.00	94,662.96	100,493.00	111,175.00	110,493.00	113,493.00	116,897.79	0.00
582-539-719.000	OTHER FRINGE	1,250.00	1,000.00	1,300.00	1,000.00	0.00	1,000.00	1,375.00	1,375.00	1,416.25	1,458.74	1,502.50	0.00
582-539-720.000	WORKER'S COMPENSATION	4,800.00	4,278.00	4,800.00	0.00	4,800.00	4,800.00	5,000.00	5,000.00	5,150.00	5,304.50	5,463.64	0.00
582-539-723.000	UNEMPLOYMENT	200.00	(160.59)	200.00	0.00	155.00	155.00	200.00	200.00	206.00	212.18	218.55	0.00
582-539-730.000	POSTAGE	200.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-539-734.000	SAFETY SUPPLIES	6,500.00	2,069.27	6,500.00	424.73	6,000.00	6,424.73	6,500.00	6,500.00	6,695.00	6,895.85	7,102.73	0.00
582-539-740.000	OPERATING SUPPLIES	5,000.00	31.16	5,000.00	144.86	4,855.14	5,000.00	5,000.00	5,000.00	5,150.00	5,304.50	5,463.64	0.00
582-539-745.000	MOTOR FUEL & OIL	10,000.00	5,852.07	10,000.00	3,563.50	6,436.50	10,000.00	10,000.00	10,000.00	10,300.00	10,609.00	10,927.27	0.00
582-539-745.001	FUEL-DIESEL GENERATION	20,000.00	0.00	36,000.00	0.00	0.00	0.00	36,000.00	36,000.00	20,000.00	25,000.00	30,000.00	0.00
582-539-751.000	UNIFORM CLEANING	3,600.00	4,411.58	3,600.00	1,459.73	2,140.27	3,600.00	3,700.00	3,700.00	3,811.00	3,925.33	4,043.09	0.00
582-539-766.000	TOOLS	5,100.00	5,233.16	5,100.00	2,387.95	2,712.05	5,100.00	5,100.00	5,100.00	5,253.00	5,410.59	5,572.91	0.00
582-539-775.000	M & R SUPPLIES	200,000.00	118,727.77	200,000.00	106,764.73	93,236.00	200,000.73	200,000.00	200,000.00	206,000.00	212,180.00	218,545.40	0.00
582-539-803.000	ENGINEERING SERVICE	71,000.00	25,297.98	50,000.00	8,160.86	41,839.14	50,000.00	50,000.00	50,000.00	51,500.00	53,045.00	54,636.35	0.00
582-539-803.001	ENG SERVICE-POWER RATE STUDY	5,000.00	0.00	0.00	0.00	5,000.00	5,000.00	10,000.00	10,000.00	10,300.00	10,609.00	10,927.27	0.00
582-539-803.002	ENG SERVICE-FERC LICENSE	20,000.00	0.00	31,000.00	7,750.00	23,250.00	31,000.00	20,000.00	20,000.00	20,600.00	21,218.00	21,854.54	0.00
582-539-804.000	CONTRACTUAL SERVICE	3,000.00	0.00	3,000.00	48.36	500.00	548.36	3,000.00	3,000.00	3,090.00	3,182.70	3,278.18	0.00
582-539-818.000	PCB REMOVAL	10,000.00	0.00	10,000.00	0.00	5,000.00	5,000.00	10,000.00	10,000.00	10,300.00	10,609.00	10,927.27	0.00
582-539-852.000	RADIO MAINTENANCE	700.00	685.34	700.00	640.58	59.42	700.00	700.00	700.00	721.00	742.63	764.91	0.00
582-539-921.000	ELECTRICITY	800.00	2,137.36	1,800.00	1,169.79	1,169.79	2,339.58	2,500.00	2,500.00	2,652.25	2,731.82	2,731.82	0.00
582-539-922.000	GAS	5,000.00	13,774.33	5,000.00	2,701.07	11,073.00	13,774.07	14,000.00	14,000.00	14,420.00	14,852.60	15,298.18	0.00
582-539-922.001	GAS-DIESEL GENERATION	15,000.00	0.00	15,000.00	0.00	0.00	0.00	15,000.00	15,000.00	15,450.00	15,913.50	16,390.91	0.00
582-539-925.000	PURCHASED POWER-CONSUMERS	2,070,017.00	1,641,512.55	2,100,416.00	775,206.23	780,753.00	1,555,959.23	775,206.00	775,206.00	798,462.18	822,416.05	847,088.53	0.00
582-539-925.001	PURCHASED POWER-MI ELEC TRANSM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-539-925.002	PURCHASED POWER-MISO	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-539-926.000	PURCHASED POWER-CAMPBELL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-539-926.002	PURCHASED POWER-BELLE RIVER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-539-926.003	PURCHASED POWER-INTEGRYS/MPPA	59,964.00	235,348.08	276,975.00	86,678.81	86,678.00	173,356.81	1,450,000.00	1,450,000.00	2,170,325.00	2,235,434.75	2,302,497.79	0.00
582-539-926.004	MPPA-GRANGER PROJECT	0.00	3,605.13	0.00	4,751.77	8,348.00	13,099.77	26,196.00	26,196.00	26,981.88	27,791.34	28,625.08	0.00
582-539-926.005	ENERGY OPTIMIZATION PROGRAM COSTS	15,262.00	24,259.75	27,598.00	9,524.46	18,070.54	27,595.00	51,200.00	51,200.00	52,736.00	54,318.08	55,947.62	0.00
582-539-930.000	M & R BUILDING	20,000.00	6,647.26	48,000.00	8,974.44	4,000.00	12,974.44	48,000.00	48,000.00	49,440.00	50,923.20	52,450.90	0.00
582-539-931.000	M & R EQUIPMENT	2,100.00	3,711.41	5,000.00	584.36	4,415.64	5,000.00	5,000.00	5,000.00	5,150.00	5,304.50	5,463.64	0.00
582-539-931.001	M & R TREE TRIMMING EQUIPMENT	2,000.00	0.00	2,000.00	313.82	1,686.18	2,000.00	2,000.00	2,000.00	2,060.00	2,121.80	2,185.45	0.00
582-539-932.000	M & R GROUNDS	1,500.00	778.98	1,500.00	4,370.82	629.18	5,000.00	1,500.00	1,500.00	1,545.00	1,591.35	1,639.09	0.00
582-539-932.001	M&R GROUNDS-AST CLEANUP	20,000.00	16,870.38	20,000.00	10,416.83	10,000.00	20,416.83	20,000.00	20,000.00	20,600.00	21,218.00	21,854.54	0.00
582-539-933.000	M & R VEHICLES	15,000.00	27,092.00	15,000.00	3,484.99	7,000.00	10,484.99	15,000.00	15,000.00	15,450.00	15,913.50	16,390.91	0.00
582-539-935.000	M & R METERS	6,000.00	460.00	6,000.00	610.00	1,000.00	1,610.00	5,000.00	5,000.00	5,150.00	5,304.50	5,463.64	0.00
582-539-937.000	M & R HYDRO	25,000.00	37,574.10	25,000.00	4,908.94	14,000.00	18,908.94	25,000.00	25,000.00	25,750.00	26,522.50	27,318.18	0.00
582-539-937.001	M & R HYDRO HOUSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-539-938.000	M & R STREET LIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-539-938.001	M & R RIVERTRAIL LIGHTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-539-939.000	M & R LINES	50,000.00	7,129.36	50,000.00	235.00	49,765.00	50,000.00	55,000.00	55,000.00	56,650.00	58,349.50	60,099.99	0.00
582-539-947.000	VEHICLE RENTAL	4,000.00	4,008.00	4,000.00	2,004.00	2,000.00	4,004.00	2,500.00	2,500.00	2,575.00	2,652.25	2,731.82	0.00
582-539-947.001	VEHICLE RENTAL-TREE TRIMMING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-539-956.000	MISCELLANEOUS EXPENSES	500.00	2,266.09	1,200.00	4.00	500.00	504.00	1,200.00	1,200.00	1,236.00	1,273.08	1,311.27	0.00
582-539-956.001	BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-539-962.000	SALES TAX	130,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-539-968.000	DEPRECIATION EXPENSE	0.00	285,150.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-539-970.000	AMORTIZE-CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-539-971.000	CAPITAL OUTLAY LAND	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-539-974.000	LAND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	70,000.00	70,000.00	15,000.00	15,450.00	15,913.50	0.00
582-539-975.000	CAPITAL OUTLAY BUILDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-539-977.000	CAPITAL OUTLAY-EQUIPMENT	180,000.00</											

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
582-539-984.000	CAPITAL OUTLAY-STREET LIGHTS	10,000.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00	10,000.00	10,300.00	10,609.00	10,927.27	0.00
582-539-985.000	E. GRAND RIVER PROJECT	4,500.00	0.00	4,500.00	0.00	4,500.00	4,500.00	4,500.00	4,500.00	4,635.00	4,774.05	4,917.27	0.00
582-539-985.001	JOINT PROJECTS	175,000.00	(13,460.00)	175,000.00	91,600.27	52,240.00	143,840.27	175,000.00	175,000.00	50,000.00	51,500.00	53,045.00	0.00
582-539-985.002	GRAND RIVER BRIDGE PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-539-985.003	UNION, GREEN, & GROVE PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-539-985.005	RIVERSIDE & CRESCENT PROJECT	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	2,000.00	2,060.00	2,121.80	2,185.45	0.00
582-539-985.006	LOOKING GLASS PROJECT	3,000.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00	3,000.00	3,090.00	3,182.70	3,278.18	0.00
582-539-985.007	GRAND RIVER & JAMES PROJECT	10,000.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00	10,000.00	10,300.00	10,609.00	10,927.27	0.00
582-539-985.008	SUBSTATION PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-539-985.009	SUBSTATION PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-539-985.010	WATERFRONT DEVELOPMENT PROJECT (0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-539-985.011	FIBER OPTIC PROJECT	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	2,000.00	2,060.00	2,121.80	2,185.45	0.00
582-539-985.012	LOFT UTILITY IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-539-985.014	TRANSMISSION LINE PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSMISSION AND DISTRIBUTION EXPENDITURES:		3,921,620.00	2,995,319.94	3,996,153.50	1,372,195.04	1,657,138.68	3,029,333.72	4,293,367.00	4,304,049.00	4,425,798.22	4,562,657.38	4,703,787.10	0.00
ELECTRIC BOND PROJECT EXPENDITURES													
582-901-801.000	LEGAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-901-803.000	ENGINEERING SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-901-804.000	CONTRACTUAL SERVICE	0.00	(86,755.90)	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-901-956.000	MISCELLANEOUS EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582-901-991.000	BOND EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ELECTRIC BOND PROJECT EXPENDITURES:		0.00	(86,755.90)	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER													
582-999-999.990	CURRENT FUND CONTRA CHANGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.00	3.00
TOTAL ELECTRIC FUND TRANSFERS:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.00	3.00
TOTAL ELECTRIC FUND EXPENDITURES:		4,406,256.00	3,275,641.05	4,392,451.10	1,521,717.07	1,886,651.21	3,408,368.28	4,691,985.00	4,702,842.00	4,836,555.01	4,985,737.87	5,139,560.98	3.00
NET OF REVENUES AND EXPENDITURES:		(735,398.00)	280,391.21	(917,828.10)	130,809.11	(266,339.21)	(135,530.10)	(1,206,452.00)	(1,217,309.00)	(1,246,456.02)	(1,287,935.91)	(1,330,824.96)	(3.00)
BEGINNING FUND BALANCES:		8,600,618.00	8,600,618.00	8,881,009.21			8,881,009.21	8,745,479.11	8,745,479.11	7,528,170.11	6,281,714.09	4,993,778.18	8,745,479.11
ENDING FUND BALANCES:		7,865,220.00	8,881,009.21	7,963,181.11			8,745,479.11	7,539,027.11	7,528,170.11	6,281,714.09	4,993,778.18	3,662,953.22	8,745,476.11

WASTEWATER DEPARTMENT – 590

Function

The ultimate purpose for the existence of the Portland Wastewater Treatment Plant (WWTP) is to protect the public and the environment from the harmful effects of raw sewage generated by those living and working in the City of Portland. This is accomplished by treating the raw wastewater to a degree that minimizes any harmful effect to the Grand River and allows the treated solids to be used as a fertilizer and soil conditioner on farmland. The City is committed to bringing together the various resources necessary to accomplish this mission.

History

Portland built its first WWTP in 1958. Prior to that, the sanitary sewage produced by the City was dumped directly into the Grand and Lookingglass Rivers. The original facility was a primary treatment plant that provided only 40 to 60 percent solids removal but very little suspended organic matter removal. In 1973, the plant was upgraded to a secondary treatment plant by adding biological treatment. The biological treatment effectively removes the suspended organic matter and dissolved solids remaining at the end of the primary treatment. Currently, the WWTP removes on average 95% of the solids, organic matter and phosphorus while providing a level of disinfection prior to entering the Grand River. The WWTP is designed to “provide a minimum of 80% phosphorous removal and produce quality wastewater treatment for a projected city population of 5000. The present City population is 3789 persons (2000 census)”. Although the City population has not kept up with earlier projections, the 51-year-old WWTP has exceeded its 20-year designed life expectancy. In 2009 the City completed a Wastewater Treatment Improvement Study and is now seeking funds from USDA Rural Development.

While the Wastewater Treatment Plant is not in the City’s public tour guidebook, the City take pride in the facilities performance and appearance.

Current Information

The WWTP currently treats an average of 351,000 gallons of wastewater each day. The treated wastewater is discharged to the Grand River. Fifty-nine dry tons of solids are removed each year and applied to farmland as a fertilizer and soil conditioner. The WWTP department is responsible for all operations and maintenance of the WWTP, two lift stations, and routine maintenance of the 22 miles of collection system. We operate with a team of three full time people; two operators and a superintendent.

The City’s WWTP operates under the authority of The Michigan Department of Environmental Quality (MDEQ) and the National Pollution Discharge Elimination System (NPDES). Every five years, the City is required to renew its NPDES permit.

The City is undertaking a project to update the Wastewater Treatment Plant which should be complete in this budget year.

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
590-WASTEWATER													
590-000-624.000	MISCELLANEOUS FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-000-646.000	NEW SERVICE	1,500.00	12,150.00	15,000.00	26,142.00	0.00	26,142.00	0.00	1,500.00	1,545.00	1,591.35	1,639.09	0.00
590-000-648.000	UTILITY SALES	542,640.00	513,482.50	515,000.00	209,237.42	365,000.00	574,237.42	0.00	796,500.00	820,395.00	845,006.85	870,357.06	0.00
590-000-648.001	PENALTIES	4,250.00	4,547.88	4,500.00	2,345.04	2,500.00	4,845.04	0.00	5,000.00	5,150.00	5,304.50	5,463.64	0.00
590-000-665.000	INTEREST INCOME	2,000.00	85.07	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-000-665.004	INTEREST INCOME-CUSTOMER DEPOSITS	200.00	153.54	140.00	48.01	48.00	96.01	0.00	100.00	103.00	106.09	109.27	0.00
590-000-667.000	RENTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-000-678.005	REIMBURSEMENTS-WORKER'S COMP	0.00	201.60	0.00	76.26	0.00	76.26	0.00	0.00	0.00	0.00	0.00	0.00
590-000-678.006	REIMBURSEMENTS - MISCELLANEOUS	0.00	0.00	0.00	303.55	0.00	303.55	0.00	0.00	0.00	0.00	0.00	0.00
590-000-678.007	REIMBURSEMENTS-MDOT UTILITY EXTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-000-698.000	BOND PROCEEDS-USDA RD PROJECT	0.00	0.00	2,900,000.00	0.00	1,180,000.00	1,180,000.00	0.00	2,560,000.00	0.00	0.00	0.00	0.00
590-000-698.003	(SHORT)/OVERAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-000-699.105	TRANSFER FROM INCOME TAX	81,182.32	81,182.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-000-699.248	TRANSFER FROM DDA FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-000-699.406	TRANSFER FROM CIP STREET FUND	0.00	79,652.00	98,903.00	98,903.00	0.00	98,903.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL WASTEWATER REVENUES		631,772.32	691,454.91	3,533,743.00	337,055.28	1,547,548.00	1,884,603.28	0.00	3,363,100.00	827,193.00	852,008.79	877,569.05	0.00
ADMINISTRATION EXPENDITURES													
590-201-705.000	S & W BILLING & METER READING	34,455.00	32,205.06	35,000.00	15,000.62	20,000.00	35,000.62	39,100.00	39,100.00	40,273.00	41,481.19	42,725.63	0.00
590-201-706.000	S & W PARTTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-201-710.000	S& W OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-201-711.000	S & W HEALTH PREMIUMS	0.00	0.00	0.00	0.00	150.00	150.00	150.00	150.00	154.50	159.14	163.91	0.00
590-201-715.000	S & W SOCIAL SECURITY	2,636.00	2,426.94	2,680.00	1,108.77	1,530.00	2,638.77	3,005.00	3,005.00	3,095.15	3,188.00	3,283.64	0.00
590-201-716.000	HEALTH INSURANCE	12,840.00	11,990.83	8,325.00	3,846.86	4,582.00	8,428.86	9,695.00	9,695.00	9,985.85	10,285.43	10,593.99	0.00
590-201-716.001	HEALTH INSURANCE-RETIREES	3,310.00	3,207.15	3,301.20	1,071.18	2,225.00	3,296.18	2,570.00	2,570.00	2,647.10	2,726.51	2,808.31	0.00
590-201-716.002	HEALTH INSURANCE REIMB. ACCOUNT	0.00	0.00	1,650.00	33.14	1,615.00	1,648.14	1,650.00	1,650.00	1,699.50	1,750.49	1,803.00	0.00
590-201-717.000	LIFE/LTD INSURANCE	525.00	508.50	0.00	266.62	260.00	526.62	550.00	550.00	566.50	583.50	601.00	0.00
590-201-718.000	PENSION	5,525.00	5,133.21	9,450.00	3,158.92	4,188.00	7,346.92	7,510.00	8,475.00	8,729.25	8,991.13	9,260.86	0.00
590-201-719.000	OTHER FRINGE	150.00	43.78	150.00	41.07	0.00	41.07	230.00	230.00	236.90	244.01	251.33	0.00
590-201-720.000	WORKER'S COMPENSATION	200.00	0.00	250.00	0.00	250.00	250.00	260.00	260.00	267.80	275.83	284.11	0.00
590-201-723.000	UNEMPLOYMENT	150.00	7.80	100.00	0.43	30.00	30.43	50.00	50.00	51.50	53.05	54.64	0.00
590-201-727.000	OFFICE SUPPLIES	200.00	181.79	250.00	45.94	45.94	91.88	0.00	250.00	257.50	265.23	273.18	0.00
590-201-730.000	POSTAGE	3,000.00	3,099.07	3,100.00	1,581.51	1,581.51	3,163.02	0.00	3,100.00	3,193.00	3,288.79	3,387.45	0.00
590-201-740.000	OPERATING SUPPLIES	1,500.00	1,044.20	1,500.00	298.66	298.66	597.32	0.00	1,500.00	1,545.00	1,591.35	1,639.09	0.00
590-201-801.000	LEGAL SERVICE	250.00	108.00	250.00	342.00	342.00	684.00	0.00	250.00	257.50	265.23	273.18	0.00
590-201-802.000	AUDIT SERVICE	1,150.00	2,143.70	1,250.00	1,325.00	0.00	1,325.00	0.00	1,250.00	1,287.50	1,326.13	1,365.91	0.00
590-201-803.000	ENGINEERING SERVICE	25,000.00	11,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-201-804.000	CONTRACTUAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-201-806.000	DATA PROCESSING	600.00	1,160.37	1,200.00	276.82	276.82	553.64	0.00	1,200.00	1,236.00	1,273.08	1,311.27	0.00
590-201-851.000	TELEPHONE SERVICE	4,350.00	4,828.57	4,100.00	2,093.27	2,093.27	4,186.54	0.00	4,100.00	4,223.00	4,349.69	4,480.18	0.00
590-201-864.000	CONFERENCE & WORKSHOP	500.00	200.00	0.00	75.00	125.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00
590-201-901.000	LEGAL NOTICES	100.00	295.78	325.00	0.00	0.00	0.00	0.00	325.00	334.75	344.79	355.14	0.00
590-201-912.000	PROPERTY INSURANCE	2,825.00	2,246.39	2,325.00	2,254.26	0.00	2,254.26	2,300.00	2,300.00	2,369.00	2,440.07	2,513.27	0.00
590-201-913.000	LIABILITY INSURANCE	1,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-201-913.001	LIABILITY INSURANCE DEDUCTIBLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-201-915.000	BOILER INSURANCE	480.00	455.00	470.00	455.01	0.00	455.01	460.00	460.00	473.80	488.01	502.65	0.00
590-201-927.000	MISS DIG	75.00	130.40	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-201-944.000	ADMINISTRATIVE SERVICES	50,035.00	50,034.00	50,035.00	25,020.00	25,015.00	50,035.00	0.00	53,004.00	54,594.12	56,231.94	57,918.90	0.00
590-201-947.000	VEHICLE RENTAL	1,800.00	1,800.00	1,800.00	900.00	900.00	1,800.00	0.00	1,800.00	1,854.00	1,909.62	1,966.91	0.00
590-201-956.000	MISCELLANEOUS EXPENSES	100.00	600.00	600.00	34.00	300.00	334.00	0.00	300.00	309.00	318.27	327.82	0.00
590-201-980.000	CAPITAL OUTLAY-OFFICE EQUIPMEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-201-992.000	PRINCIPAL PAYMENT	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	57,000.00	58,710.00	60,471.30	62,285.44	0.00
590-201-995.000	INTEREST PAYMENT	8,167.50	4,350.55	0.00	0.00	8,000.00	8,000.00	0.00	105,000.00	108,150.00	111,394.50	114,736.34	0.00
590-201-997.000	PAYING AGENT FEES	375.00	125.00	0.00	0.00	150.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00
590-201-999.101	TRANSFER TO GENERAL FUND	28,393.00	28,393.00	28,393.00	0.00	28,393.00	28,393.00	0.00	28,876.00	29,742.28	30,634.55	31,553.58	0.00
TOTAL WASTEWATER ADMINISTRATION EXPENDITURES:		210,491.50	167,719.09	156,654.20	59,229.08	102,351.20	161,580.28	67,530.00	326,450.00	336,243.50	346,330.81	356,720.73	0.00

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
COLLECTION EXPENDITURES													
590-441-702.000	S & W FULLTIME	6,200.00	5,126.08	7,650.00	3,645.32	3,880.00	7,525.32	7,650.00	7,650.00	7,879.50	8,115.89	8,359.36	0.00
590-441-703.000	S & W SUPERVISOR	3,600.00	3,024.29	3,115.00	1,077.00	2,000.00	3,077.00	3,200.00	3,200.00	3,296.00	3,394.88	3,496.73	0.00
590-441-706.000	S & W PARTTIME	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-441-707.000	S& W STANDBY PAY	5,585.00	5,214.76	5,500.00	2,493.02	3,000.00	5,493.02	5,600.00	5,600.00	5,768.00	5,941.04	6,119.27	0.00
590-441-710.000	S& W OVERTIME	1,500.00	1,990.23	2,500.00	154.42	2,300.00	2,454.42	2,500.00	2,500.00	2,575.00	2,652.25	2,731.82	0.00
590-441-715.000	S & W SOCIAL SECURITY	1,350.00	1,159.31	1,230.00	549.79	860.00	1,409.79	1,450.00	1,450.00	1,493.50	1,538.31	1,584.45	0.00
590-441-716.000	HEALTH INSURANCE	4,140.00	4,204.84	3,375.00	1,560.73	1,800.00	3,360.73	3,875.00	3,875.00	3,991.25	4,110.99	4,234.32	0.00
590-441-717.000	LIFE/LTD INSURANCE	225.00	278.58	255.00	153.81	100.00	253.81	255.00	255.00	262.65	270.53	278.65	0.00
590-441-718.000	PENSION	3,475.00	3,353.19	4,440.00	2,111.50	3,090.00	5,201.50	5,000.00	5,425.00	5,587.75	5,755.38	5,928.04	0.00
590-441-719.000	OTHER FRINGE	250.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-441-720.000	WORKER'S COMPENSATION	450.00	0.00	465.00	0.00	465.00	465.00	480.00	480.00	494.40	509.23	524.51	0.00
590-441-723.000	UNEMPLOYMENT	0.00	5.49	25.00	0.00	25.00	25.00	50.00	50.00	51.50	53.05	54.64	0.00
590-441-730.000	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-441-734.000	SAFETY SUPPLIES	2,200.00	0.00	2,200.00	0.00	0.00	0.00	2,200.00	2,200.00	2,266.00	2,333.98	2,404.00	0.00
590-441-740.000	OPERATING SUPPLIES	1,000.00	294.98	1,000.00	116.23	120.00	236.23	1,000.00	1,000.00	1,030.00	1,060.90	1,092.73	0.00
590-441-775.000	M & R SUPPLIES	750.00	1,269.69	1,500.00	5.99	800.00	805.99	1,500.00	1,500.00	1,545.00	1,591.35	1,639.09	0.00
590-441-801.000	LEGAL SERVICE	0.00	0.00	0.00	986.00	1,000.00	1,986.00	1,000.00	1,000.00	1,030.00	1,060.90	1,092.73	0.00
590-441-803.000	ENGINEERING SERVICE	5,000.00	12,200.16	5,000.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,150.00	5,304.50	5,463.64	0.00
590-441-803.003	ENG SERVICE-E. GRAND RIVER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-441-803.004	ENG SERVICE-CHARLOTTE HWY.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-441-803.005	ENG SERVICE-CANAL STS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-441-803.008	ENG SERVICE-GRAPE/DETROIT	0.00	18,653.76	10,203.00	9,894.93	0.00	9,894.93	0.00	0.00	0.00	0.00	0.00	0.00
590-441-803.009	ENG SERVICE-DONNA/BETHYL STS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-441-803.011	ENGINEERING SERV-USDA LOAN PROJECT	0.00	2,162.30	433,800.00	0.00	233,800.00	233,800.00	0.00	0.00	0.00	0.00	0.00	0.00
590-441-803.012	ENG SERVICE-CUTLER RD.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-441-804.000	CONTRACTUAL SERVICE	12,500.00	0.00	12,500.00	0.00	0.00	0.00	12,500.00	12,500.00	12,875.00	13,261.25	13,659.09	0.00
590-441-804.003	CONTRACT SERVICE-GRAND RIVER	0.00	(109,503.44)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-441-804.004	CONTRACT SERVICE-CHARLOTTE HWY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-441-804.008	CONTRACT SERVICE-GRAPE/DETROIT	0.00	66,332.57	88,700.00	107,034.14	0.00	107,034.14	0.00	0.00	0.00	0.00	0.00	0.00
590-441-804.009	CONTRACT SERVICE-DONNA/BETHYL STS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-441-804.011	CONTRACTUAL SERVICES-USDA RD PROJECT	0.00	0.00	2,466,200.00	0.00	0.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
590-441-804.012	CONTRACTED SERVICE-CUTLE RD.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-441-915.000	BOILER INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-441-947.000	VEHICLE RENTAL	12,000.00	12,000.00	12,000.00	6,000.00	6,000.00	12,000.00	12,000.00	12,000.00	12,360.00	12,730.80	13,112.72	0.00
590-441-956.000	MISCELLANEOUS EXPENSES	1,000.00	107.00	1,000.00	71.98	0.00	71.98	1,000.00	1,000.00	1,030.00	1,060.90	1,092.73	0.00
590-441-956.001	BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-441-977.000	CAPITAL OUTLAY-EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL WASTEWATER COLLECTION EXPENDITURES:		61,475.00	27,873.79	3,062,908.00	135,854.86	264,240.00	1,900,094.86	66,260.00	66,685.00	68,685.55	70,746.12	72,868.50	0.00

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
PLANT OPERATIONS EXPENDITURES													
590-548-702.000	S & W FULLTIME	94,280.00	121,788.26	74,745.00	23,630.26	29,856.00	53,486.26	79,820.00	79,820.00	82,214.60	84,681.04	87,221.47	0.00
590-548-703.000	S & W SUPERVISOR	0.00	0.00	61,998.00	30,311.28	31,500.00	61,811.28	64,900.00	64,900.00	66,847.00	68,852.41	70,917.98	0.00
590-548-710.000	S & W OVERTIME	3,650.00	1,086.90	3,000.00	584.02	2,400.00	2,984.02	3,000.00	3,000.00	3,090.00	3,182.70	3,278.18	0.00
590-548-711.000	S & W HEALTH PREMIUMS	0.00	1,001.46	1,200.00	567.64	632.36	1,200.00	1,200.00	1,200.00	1,236.00	1,273.08	1,311.27	0.00
590-548-715.000	S & W SOCIAL SECURITY	7,500.00	9,376.63	10,785.00	4,139.85	4,930.00	9,069.85	11,395.00	11,395.00	11,736.85	12,088.96	12,451.62	0.00
590-548-716.000	HEALTH INSURANCE	34,800.00	36,264.79	28,449.00	11,823.25	15,380.00	27,203.25	31,300.00	31,300.00	32,239.00	33,206.17	34,202.36	0.00
590-548-716.002	HEALTH INSURANCE REIMB. ACCOUNT	0.00	0.00	4,500.00	1,133.28	3,300.00	4,433.28	4,500.00	4,500.00	4,635.00	4,774.05	4,917.27	0.00
590-548-717.000	LIFE/LTD INSURANCE	1,980.00	2,124.02	2,100.00	1,180.88	1,270.00	2,450.88	2,720.00	2,720.00	2,801.60	2,885.65	2,972.22	0.00
590-548-718.000	PENSION	20,565.00	24,464.69	38,945.00	15,588.66	16,230.00	31,818.66	34,500.00	38,900.00	40,067.00	41,269.01	42,507.08	0.00
590-548-719.000	OTHER FRINGE	500.00	600.00	600.00	600.00	0.00	600.00	825.00	825.00	849.75	875.24	901.50	0.00
590-548-720.000	WORKER'S COMPENSATION	1,555.00	1,586.00	1,610.00	0.00	1,610.00	1,610.00	1,660.00	1,660.00	1,709.80	1,761.09	1,813.93	0.00
590-548-723.000	UNEMPLOYMENT	350.00	(26.44)	200.00	0.00	100.00	100.00	150.00	150.00	154.50	159.14	163.91	0.00
590-548-734.000	SAFETY SUPPLIES	1,000.00	1,388.92	1,644.56	565.14	600.00	1,165.14	1,500.00	1,500.00	1,545.00	1,591.35	1,639.09	0.00
590-548-740.000	OPERATING SUPPLIES	3,100.00	12,363.31	13,000.00	6,199.56	4,500.00	10,699.56	12,500.00	12,500.00	12,875.00	13,261.25	13,659.09	0.00
590-548-751.000	UNIFORM CLEANING	0.00	2,177.37	2,000.00	1,000.54	1,000.54	2,001.08	2,025.00	2,025.00	2,085.75	2,148.32	2,212.77	0.00
590-548-804.000	CONTRACTUAL SERVICE	191,893.00	18,384.17	18,850.00	5,294.00	9,516.00	14,810.00	20,000.00	20,000.00	20,600.00	21,218.00	21,854.54	0.00
590-548-921.000	ELECTRICITY	0.00	44,285.81	50,250.00	26,402.14	26,400.00	52,802.14	52,800.00	52,800.00	54,384.00	56,015.52	57,695.99	0.00
590-548-923.000	WATER	0.00	177.48	200.00	91.29	95.00	186.29	200.00	200.00	206.00	212.18	218.55	0.00
590-548-930.000	M & R BUILDING	0.00	2,006.48	2,000.00	840.00	400.00	1,240.00	1,500.00	1,500.00	1,545.00	1,591.35	1,639.09	0.00
590-548-931.000	M & R EQUIPMENT	4,000.00	8,745.45	6,000.00	2,214.46	3,750.54	5,965.00	6,000.00	6,000.00	6,180.00	6,365.40	6,556.36	0.00
590-548-932.000	M & R GROUNDS	0.00	150.69	500.00	105.46	125.00	230.46	400.00	400.00	412.00	424.36	437.09	0.00
590-548-947.000	VEHICLE RENTAL	1,500.00	1,500.00	1,500.00	750.00	750.00	1,500.00	1,500.00	1,500.00	1,545.00	1,591.35	1,639.09	0.00
590-548-960.000	EDUCATION & TRAINING	300.00	1,089.00	1,500.00	369.00	861.00	1,230.00	1,300.00	1,300.00	1,339.17	1,379.17	1,420.55	0.00
590-548-968.000	DEPRECIATION EXPENSE	0.00	119,138.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-548-970.000	AMORTIZE-CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-548-975.000	CAPITAL OUTLAY BUILDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-548-977.000	CAPITAL OUTLAY-EQUIPMENT	45,000.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00	5,000.00	5,150.00	5,304.50	5,463.64	0.00
TOTAL PLANT OPERATIONS EXPENDITURES:		411,973.00	409,673.73	330,576.56	133,390.71	155,206.44	288,597.15	340,695.00	345,095.00	355,447.85	366,111.29	377,094.62	0.00
WASTEWATER PLANT CAPITAL PROJECT EXPENDITURES													
590-901-801.000	LEGAL SERVICE	0.00	0.00	0.00	0.00	27,500.00	27,500.00	0.00	0.00	0.00	0.00	0.00	0.00
590-901-803.000	ENG SERVICE-WASTEWATER CONSTRUCTION	0.00	0.00	0.00	0.00	240,000.00	240,000.00	0.00	205,000.00	0.00	0.00	0.00	0.00
590-901-804.000	CONT SERV-WASTEWATER CONSTRUCTION	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	2,340,000.00	0.00	0.00	0.00	0.00
590-901-901.000	LEGAL NOTICES	0.00	0.00	0.00	0.00	2,090.31	2,090.31	0.00	0.00	0.00	0.00	0.00	0.00
590-901-991.000	BOND EXPENSES	0.00	0.00	0.00	0.00	6,010.47	6,010.47	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL WASTEWATER PLANT CAPITAL PROJECT EXPENDITURES:		0.00	0.00	0.00	0.00	1,275,600.78	1,275,600.78	0.00	2,545,000.00	0.00	0.00	0.00	0.00
TRANSFERS													
590-999-999.990	CURRENT FUND CONTRA CHANGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL WASTEWATER EXPENDITURES:		683,939.50	605,266.61	3,550,138.76	328,474.65	1,797,398.42	3,625,873.07	474,485.00	3,283,230.00	760,376.90	783,188.21	806,683.85	0.00
NET OF REVENUES AND EXPENDITURES:		(52,167.18)	86,188.30	(16,395.76)	8,580.63	(249,850.42)	(1,741,269.79)	(474,485.00)	79,870.00	66,816.10	68,820.58	70,885.20	0.00
BEGINNING FUND BALANCES:		2,320,371.00	2,320,371.00	2,406,559.30			2,406,559.30	665,289.51	665,289.51	745,159.51	811,975.61	880,796.19	665,289.51
ENDING FUND BALANCES:		2,268,203.82	2,406,559.30	2,390,163.54			665,289.51	190,804.51	745,159.51	811,975.61	880,796.19	951,681.39	665,289.51

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	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
591-WATER													
591-000-624.000	MISCELLANEOUS FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-000-626.000	GENERAL SERVICES	1,500.00	1,754.44	1,500.00	797.60	797.60	1,595.20	1,500.00	1,500.00	1,545.00	1,591.35	1,639.09	0.00
591-000-646.000	NEW SERVICE	1,600.00	4,950.00	8,000.00	7,924.09	10,000.00	17,924.09	8,000.00	8,000.00	8,240.00	8,487.20	8,741.82	0.00
591-000-648.000	UTILITY SALES	522,000.00	555,675.87	562,000.00	260,272.95	266,472.95	526,745.90	562,000.00	540,000.00	556,200.00	572,886.00	590,072.58	0.00
591-000-648.001	PENALTIES	4,800.00	4,933.10	4,800.00	2,582.63	2,582.63	5,165.26	4,800.00	4,800.00	4,944.00	5,092.32	5,245.09	0.00
591-000-665.000	INTEREST INCOME	10,000.00	5,233.20	4,800.00	2,159.99	2,159.99	4,319.98	4,800.00	4,800.00	4,944.00	5,092.32	5,245.09	0.00
591-000-665.004	INTEREST INCOME-CUSTOMER DEPOSITS	100.00	153.54	140.00	48.01	48.01	96.02	140.00	140.00	144.20	148.53	152.98	0.00
591-000-665.005	INTEREST PAYMENT FROM GENL FD	0.00	0.00	3,749.00	0.00	3,749.00	3,749.00	3,749.00	3,749.00	3,861.47	3,977.31	4,096.63	0.00
591-000-667.000	RENTAL INCOME	8,200.00	9,035.08	8,900.00	4,628.01	4,628.01	9,256.02	8,900.00	8,900.00	9,167.00	9,442.01	9,725.27	0.00
591-000-669.000	PRINCIPAL REPAYMENT FROM GENL FD	0.00	0.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	100,000.00	103,000.00	106,090.00	109,272.70	0.00
591-000-678.005	REIMBURSEMENTS-WORKER'S COMP	0.00	164.59	0.00	63.24	0.00	63.24	0.00	0.00	0.00	0.00	0.00	0.00
591-000-678.006	REIMBURSEMENTS - MISCELLANEOUS	0.00	1,735.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-000-678.007	REIMBURSEMENTS-MDOT UTILITY EXTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-000-695.000	SALE OF MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-000-698.000	LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-000-698.003	(SHORT)/OVERAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-000-699.105	TRANSFER FROM INCOME TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-000-699.248	TRANSFER FROM DDA FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-000-699.405	TRANSFER FROM WELLHEAD FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-000-699.406	TRANSFER FROM CIP STREET FUND	0.00	197,990.00	134,818.00	134,818.00	0.00	134,818.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL WATER REVENUES:		548,200.00	781,625.30	828,707.00	413,294.52	390,438.19	803,732.71	693,889.00	671,889.00	692,045.67	712,807.04	734,191.25	0.00

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
ADMINISTRATION EXPENDITURES													
591-201-705.000	S & W BILLING & METER READING	34,455.00	32,201.39	35,690.00	14,999.35	20,000.00	34,999.35	39,100.00	39,100.00	40,273.00	41,481.19	42,725.63	
591-201-706.000	S & W PARTTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-201-710.000	S& W OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-201-711.000	S & W HEALTH PREMIUMS	0.00	0.00	0.00	0.00	150.00	150.00	150.00	150.00	154.50	159.14	163.91	0.00
591-201-715.000	S & W SOCIAL SECURITY	2,636.00	2,425.68	2,731.00	1,108.47	1,530.00	2,638.47	3,005.00	3,005.00	3,095.15	3,188.00	3,283.64	0.00
591-201-716.000	HEALTH INSURANCE	12,835.00	11,990.58	8,325.00	3,846.83	4,582.00	8,428.83	9,695.00	9,695.00	9,985.85	10,285.43	10,593.99	0.00
591-201-716.001	HEALTH INSURANCE-RETIREES	3,305.00	3,207.03	3,301.20	1,071.15	2,225.00	3,296.15	2,570.00	2,570.00	2,647.10	2,726.51	2,808.31	0.00
591-201-716.002	HEALTH INSURANCE REIMB. ACCOUNT	0.00	0.00	1,650.00	33.14	1,615.00	1,648.14	1,650.00	1,650.00	1,699.50	1,750.49	1,803.00	0.00
591-201-717.000	LIFE/LTD INSURANCE	525.00	508.52	550.00	266.43	260.00	526.43	550.00	550.00	566.50	583.50	601.00	0.00
591-201-718.000	PENSION	5,575.00	5,132.56	6,945.00	3,158.71	4,188.00	7,346.71	7,510.00	8,475.00	8,729.25	8,991.13	9,260.86	0.00
591-201-719.000	OTHER FRINGE	200.00	21.89	150.00	13.69	0.00	13.69	230.00	230.00	236.90	244.01	251.33	0.00
591-201-720.000	WORKER'S COMPENSATION	125.00	0.00	150.00	0.00	150.00	150.00	155.00	155.00	159.65	164.44	169.37	0.00
591-201-723.000	UNEMPLOYMENT	150.00	7.70	100.00	0.41	30.00	30.41	50.00	50.00	51.50	53.05	54.64	0.00
591-201-727.000	OFFICE SUPPLIES	400.00	236.80	400.00	112.62	112.62	225.24	300.00	300.00	309.00	318.27	327.82	0.00
591-201-730.000	POSTAGE	3,000.00	3,044.93	3,000.00	1,528.04	1,528.04	3,056.08	0.00	3,000.00	3,090.00	3,182.70	3,278.18	0.00
591-201-740.000	OPERATING SUPPLIES	1,000.00	820.36	1,000.00	248.11	248.11	496.22	0.00	1,000.00	1,030.00	1,060.90	1,092.73	0.00
591-201-801.000	LEGAL SERVICE	200.00	0.00	200.00	126.00	126.00	252.00	0.00	200.00	206.00	212.18	218.55	0.00
591-201-802.000	AUDIT SERVICE	2,400.00	2,052.56	1,500.00	1,325.00	1,325.00	2,650.00	0.00	1,500.00	1,545.00	1,591.35	1,639.09	0.00
591-201-803.000	ENGINEERING SERVICE	2,000.00	0.00	1,500.00	0.00	0.00	0.00	0.00	1,500.00	1,545.00	1,591.35	1,639.09	0.00
591-201-803.001	ENG SERVICE-VULNERABILITY STUDY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-201-804.000	CONTRACTUAL SERVICE	10,000.00	5,880.00	2,500.00	2,450.00	2,450.00	4,900.00	0.00	2,500.00	2,575.00	2,652.25	2,731.82	0.00
591-201-806.000	DATA PROCESSING	2,400.00	0.00	1,500.00	0.00	0.00	0.00	0.00	1,500.00	1,545.00	1,591.35	1,639.09	0.00
591-201-851.000	TELEPHONE SERVICE	6,300.00	7,190.44	6,300.00	3,087.94	3,087.94	6,175.88	0.00	6,300.00	6,489.00	6,683.67	6,884.18	0.00
591-201-864.000	CONFERENCE & WORKSHOP	500.00	0.00	500.00	0.00	0.00	0.00	0.00	500.00	515.00	530.45	546.36	0.00
591-201-901.000	LEGAL NOTICES	1,200.00	783.03	1,200.00	0.00	0.00	0.00	0.00	1,200.00	1,236.00	1,273.08	1,311.27	0.00
591-201-912.000	PROPERTY INSURANCE	2,035.00	2,834.22	2,920.00	2,807.22	0.00	2,807.22	2,810.00	2,920.00	3,007.60	3,097.83	3,190.76	0.00
591-201-913.000	LIABILITY INSURANCE	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-201-913.001	LIABILITY INSURANCE DEDUCTIBLE	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-201-915.000	BOILER INSURANCE	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-201-927.000	MISS DIG	150.00	130.40	175.00	0.00	0.00	0.00	0.00	175.00	180.25	185.66	191.23	0.00
591-201-934.000	M & R OFFICE EQUIPMENT	300.00	0.00	300.00	0.00	0.00	0.00	0.00	300.00	309.00	318.27	327.82	0.00
591-201-944.000	ADMINISTRATIVE SERVICES	52,221.00	52,221.00	52,221.00	26,112.00	26,109.00	52,221.00	0.00	53,004.00	54,594.12	56,231.94	57,918.90	0.00
591-201-947.000	VEHICLE RENTAL	5,000.00	5,004.00	5,000.00	2,502.00	2,498.00	5,000.00	0.00	5,000.00	5,150.00	5,304.50	5,463.64	0.00
591-201-956.000	MISCELLANEOUS EXPENSES	1,200.00	1,061.65	1,200.00	977.10	220.00	1,197.10	0.00	1,200.00	1,236.00	1,273.08	1,311.27	0.00
591-201-958.000	DUES & SUBSCRIPTIONS	650.00	0.00	650.00	0.00	0.00	0.00	0.00	650.00	669.50	689.59	710.27	0.00
591-201-977.000	CAPITAL OUTLAY-EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-201-980.000	CAPITAL OUTLAY-OFFICE EQUIPMEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-201-992.000	PRINCIPAL PAYMENT	60,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	0.00
591-201-995.000	INTEREST PAYMENT	27,371.80	22,309.80	25,871.80	13,310.90	12,561.00	25,871.90	24,372.00	24,372.00	22,872.00	22,872.00	22,872.00	0.00
591-201-999.101	TRANSFER TO GENERAL FUND	28,393.00	28,393.00	28,393.00	0.00	28,393.00	28,393.00	0.00	28,876.00	29,742.28	30,634.55	31,553.58	0.00
591-201-999.105	TRANSFER TO INCOME TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-201-999.405	TRANSFER TO WELLHEAD GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION EXPENDITURES:		270,726.80	187,457.54	255,923.00	139,085.11	113,388.71	252,473.82	151,847.00	261,627.00	265,444.65	270,921.83	276,563.32	0.00

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
COLLECTIONS EXPENDITURES													
591-441-702.000	S & W FULLTIME	70,731.00	62,968.44	72,850.00	24,507.73	32,000.00	56,507.73	73,950.00	73,950.00	76,168.50	78,453.56	80,807.16	0.00
591-441-703.000	S & W SUPERVISOR	18,157.00	18,146.22	18,691.00	6,461.80	10,000.00	16,461.80	18,632.00	18,632.00	19,190.96	19,766.69	20,359.69	0.00
591-441-706.000	S & W PARTTIME	2,000.00	1,075.57	3,000.00	504.35	2,450.00	2,954.35	3,000.00	3,000.00	3,090.00	3,182.70	3,278.18	0.00
591-441-707.000	S& W STANDBY PAY	5,500.00	5,214.76	5,500.00	2,493.01	3,000.00	5,493.01	5,600.00	5,600.00	5,768.00	5,941.04	6,119.27	0.00
591-441-710.000	S& W OVERTIME	8,500.00	4,389.72	9,000.00	2,557.34	5,000.00	7,557.34	9,000.00	9,000.00	9,270.00	9,548.10	9,834.54	0.00
591-441-711.000	S & W HEALTH PREMIUMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-715.000	S & W SOCIAL SECURITY	8,050.00	6,934.74	8,303.39	2,698.55	4,015.00	6,713.55	8,430.00	8,430.00	8,682.90	8,943.39	9,211.69	0.00
591-441-716.000	HEALTH INSURANCE	35,650.00	31,485.01	19,638.00	10,850.66	11,375.00	22,225.66	25,600.00	25,600.00	26,368.00	27,159.04	27,973.81	0.00
591-441-716.001	HEALTH INSURANCE-RETIREES	0.00	0.00	13,945.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-716.002	HEALTH INSURANCE REIMB. ACCOUNT	0.00	0.00	5,000.00	0.00	3,000.00	3,000.00	5,000.00	3,750.00	3,862.50	3,978.38	4,097.73	0.00
591-441-717.000	LIFE/LTD INSURANCE	1,575.00	1,429.00	1,450.00	728.34	730.00	1,458.34	1,500.00	1,500.00	1,545.00	1,591.35	1,639.09	0.00
591-441-718.000	PENSION	23,675.00	20,240.02	0.00	12,433.09	12,500.00	24,933.09	25,000.00	33,075.00	34,067.25	35,089.27	36,141.95	0.00
591-441-719.000	OTHER FRINGE	500.00	200.00	200.00	200.00	0.00	200.00	275.00	75.00	77.25	79.57	81.95	0.00
591-441-720.000	WORKER'S COMPENSATION	2,535.00	785.00	2,612.00	0.00	2,612.00	2,612.00	2,690.00	2,690.00	2,770.70	2,853.82	2,939.44	0.00
591-441-723.000	UNEMPLOYMENT	225.00	(24.49)	150.00	0.00	31.00	31.00	50.00	50.00	51.50	53.05	54.64	0.00
591-441-734.000	SAFETY SUPPLIES	325.00	261.16	300.00	84.25	84.25	168.50	0.00	300.00	309.00	318.27	327.82	0.00
591-441-740.000	OPERATING SUPPLIES	250.00	0.00	250.00	0.00	0.00	0.00	0.00	250.00	257.50	265.23	273.18	0.00
591-441-743.000	CHEMICALS-TESTING	12,750.00	11,289.88	13,000.00	6,042.40	6,042.40	12,084.80	0.00	13,000.00	13,390.00	13,791.70	14,205.45	0.00
591-441-751.000	UNIFORM CLEANING	900.00	711.54	900.00	346.44	346.44	692.88	0.00	900.00	927.00	954.81	983.45	0.00
591-441-766.000	TOOLS	600.00	381.96	500.00	35.70	35.70	71.40	0.00	500.00	515.00	530.45	546.36	0.00
591-441-775.000	M & R SUPPLIES	20,000.00	46,438.84	18,000.00	5,509.01	5,509.01	11,018.02	0.00	18,000.00	18,540.00	19,096.20	19,669.09	0.00
591-441-801.000	LEGAL SERVICE	5,000.00	0.00	0.00	324.00	324.00	648.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-803.000	ENGINEERING SERVICE	10,000.00	5,381.62	0.00	0.00	0.00	0.00	0.00	12,000.00	12,360.00	12,730.80	13,112.72	0.00
591-441-803.003	ENG SERVICE-E. GRAND RIVER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-803.004	ENG SERVICE-CHARLOTTE HWY.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-803.005	ENG SERVICE-CANAL ST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-803.007	ENG SERVICE-DWRF LOAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-803.008	ENG SERVICE-GRAPE/DETROIT	0.00	34,604.06	19,018.00	18,355.87	18,355.87	36,711.74	0.00	0.00	0.00	0.00	0.00	0.00
591-441-803.009	ENG SERVICE-DONNA/BETHYL STS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-803.011	ENGINEERING SERV-MDOT UTILITY EX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-803.012	ENGINEERING SERVICES-DONNA, BETH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-804.000	CONTRACTUAL SERVICE	10,000.00	(79,930.16)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-804.003	CONTRACT SERVICE-GRAND RIVER	0.00	51,612.12	0.00	0.00	0.00	0.00	0.00	180,000.00	50,000.00	51,500.00	53,045.00	0.00
591-441-804.004	CONTRACT SERVICE-CHARLOTTE HWY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-804.007	CONTRACT SERVICE-DWRF LOAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-804.008	CONTRACT SERVICE-GRAPE/DETROIT	0.00	0.00	115,800.00	76,277.92	7,500.00	83,777.92	0.00	0.00	0.00	0.00	0.00	0.00
591-441-804.009	CONTRACT SERVICE-DONNA/BETHYL STS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-804.011	CONTRACTUAL SERVICES-MDOT REST A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-804.012	LOFT UTILITY IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-852.000	RADIO MAINTENANCE	800.00	535.71	825.00	610.58	180.00	790.58	0.00	0.00	0.00	0.00	0.00	0.00
591-441-921.000	ELECTRICITY	27,500.00	24,819.61	28,500.00	11,759.86	12,000.00	23,759.86	0.00	0.00	0.00	0.00	0.00	0.00
591-441-922.000	GAS	500.00	589.24	550.00	132.68	150.00	282.68	0.00	0.00	0.00	0.00	0.00	0.00
591-441-927.000	MISS DIG	50.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-930.000	M & R BUILDING	1,500.00	375.24	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-931.000	M & R EQUIPMENT	1,125.00	300.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-932.000	M & R GROUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-935.000	M & R METERS	25,000.00	3,640.00	25,000.00	1,750.19	20,000.00	21,750.19	0.00	25,000.00	80,000.00	82,400.00	84,872.00	0.00
591-441-936.000	M & R WELLS	20,000.00	11,704.79	45,000.00	6,042.23	27,500.00	33,542.23	15,000.00	15,000.00	15,450.00	15,913.50	16,390.91	0.00
591-441-940.000	M & R WATER TOWER	7,500.00	1,211.63	7,500.00	970.78	2,600.00	3,570.78	80,000.00	90,000.00	15,000.00	15,450.00	15,913.50	0.00
591-441-947.000	VEHICLE RENTAL	26,000.00	26,004.00	26,000.00	13,002.00	13,002.00	26,004.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-956.000	MISCELLANEOUS EXPENSES	500.00	231.50	2,000.00	0.00	100.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-956.001	BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-958.000	DUES & SUBSCRIPTIONS	250.00	139.00	500.00	0.00	300.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-960.000	EDUCATION & TRAINING	750.00	830.00	750.00	65.00	700.00	765.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-968.000	DEPRECIATION EXPENSE	0.00	131,353.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-970.000	AMORTIZE-CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-971.000	CAPITAL OUTLAY LAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-441-975.000	CAPITAL OUTLAY BUILDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
591-441-977.000	CAPITAL OUTLAY-EQUIPMENT	65,000.00	0.00	115,000.00	0.00	12,200.00	12,200.00	5,000.00	5,000.00	5,150.00	5,304.50	5,463.64	0.00
591-441-980.001	CAPITAL OUTLAY-RADIO EQUIPMENT	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL COLLECTIONS EXPENDITURES:		413,398.00	425,328.78	582,482.89	204,743.78	218,642.67	423,386.45	278,727.00	545,302.00	402,811.06	414,895.39	427,342.25	0.00
TRANSFERS													
591-999-999.990	CURRENT FUND CONTRA CHANGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL WATER EXPENDITURES:		684,124.80	612,786.32	838,405.89	343,828.89	332,031.38	675,860.27	430,574.00	806,929.00	668,255.71	685,817.22	703,905.58	0.00
NET OF REVENUES AND EXPENDITURES:		(135,924.80)	168,838.98	(9,698.89)	69,465.63	58,406.81	127,872.44	263,315.00	(135,040.00)	23,789.96	26,989.82	30,285.67	0.00
BEGINNING FUND BALANCES:		4,149,917.00	4,149,917.00	4,318,755.98			4,318,755.98	4,446,628.42	4,446,628.42	4,311,588.42	4,335,378.38	4,362,368.20	4,446,628.42
ENDING FUND BALANCES:		4,013,992.20	4,318,755.98	4,309,057.09	69,465.63	58,406.81	4,446,628.42	4,709,943.42	4,311,588.42	4,335,378.38	4,362,368.20	4,392,653.87	4,446,628.42

**INTERNAL SERVICES
GROUP**

DEPARTMENT OF PUBLIC WORKS AND MOTOR POOL

Function

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

The foreman oversees the work as directed by the Department of Public Services and 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. Our goal from year to year is to cover the entire town with our leaf machine on a daily basis.

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

Winter can be very interesting in this Department. From November 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.

Portland still has several gravel streets and alleys. We begin scraping and brining gravel streets in late March and continue through summer and fall. Depending upon the weather, parks and cemetery gravel roads are also done. During the year, we work in other departments, such as Electric, Water, Parks, Cemetery and Wastewater. In return, they help us when our workload is heavy.

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

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
661-MOTOR POOL													
661-000-665.000	INTEREST INCOME	2,000.00	533.44	1,500.00	0.00	500.00	500.00	500.00	500.00	515.00	530.45	546.36	0.00
661-000-667.101	RENTAL INCOME-GENERAL FUND	142,540.00	142,536.00	142,540.00	71,268.00	71,272.00	142,540.00	0.00	60,540.00	62,356.20	64,226.89	66,153.69	0.00
661-000-667.202	RENTAL INCOME - MAJOR STREETS	43,375.00	43,380.00	43,375.00	21,744.00	21,631.00	43,375.00	0.00	43,375.00	44,676.25	46,016.54	47,397.03	0.00
661-000-667.203	RENTAL INCOME - LOCAL STREETS	38,950.00	38,952.00	38,950.00	19,476.00	19,474.00	38,950.00	0.00	38,950.00	40,118.50	41,322.06	42,561.72	0.00
661-000-667.210	RENTAL INCOME - AMBULANCE	48,900.00	48,900.00	48,900.00	24,450.00	24,450.00	48,900.00	0.00	49,500.00	50,985.00	52,514.55	54,089.99	0.00
661-000-667.582	RENTAL INCOME - ELECTRIC	6,100.00	6,108.00	6,100.00	3,054.00	3,046.00	6,100.00	0.00	4,600.00	4,738.00	4,880.14	5,026.54	0.00
661-000-667.590	RENTAL INCOME - WASTEWATER	15,300.00	15,300.00	15,300.00	7,650.00	7,650.00	15,300.00	0.00	15,300.00	15,759.00	16,231.77	16,718.72	0.00
661-000-667.591	RENTAL INCOME - WATER	31,000.00	31,008.00	31,000.00	15,504.00	15,496.00	31,000.00	0.00	31,000.00	31,930.00	32,887.90	33,874.54	0.00
661-000-669.000	PRINCIPAL PAYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
661-000-678.005	REIMBURSEMENTS-WORKER'S COMP	0.00	98.52	0.00	26.51	0.00	26.51	0.00	0.00	0.00	0.00	0.00	0.00
661-000-678.006	REIMBURSEMENTS - MISCELLANEOUS	0.00	725.67	0.00	869.01	0.00	869.01	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL MOTOR POOL REVENUES:		328,165.00	327,541.63	327,665.00	164,041.52	163,519.00	327,560.52	500.00	243,765.00	251,077.95	258,610.29	266,368.60	0.00
ADMINISTRATION EXPENDITURES													
661-201-727.000	OFFICE SUPPLIES	250.00	125.71	250.00	0.00	250.00	250.00	250.00	250.00	257.50	265.23	273.18	0.00
661-201-730.000	POSTAGE	350.00	256.00	350.00	128.00	225.00	353.00	355.00	350.00	360.50	371.32	382.45	0.00
661-201-740.000	OPERATING SUPPLIES	350.00	218.81	350.00	38.00	315.00	353.00	355.00	350.00	360.50	371.32	382.45	0.00
661-201-802.000	AUDIT SERVICE	775.00	852.56	775.00	650.00	0.00	650.00	700.00	650.00	669.50	689.59	710.27	0.00
661-201-851.000	TELEPHONE SERVICE	1,500.00	1,699.19	1,500.00	769.61	770.00	1,539.61	1,550.00	1,550.00	1,596.50	1,644.40	1,693.73	0.00
661-201-901.000	LEGAL NOTICES	100.00	0.00	100.00	0.00	0.00	0.00	0.00	100.00	103.00	106.09	109.27	0.00
661-201-912.000	PROPERTY INSURANCE	715.00	677.89	715.00	708.00	0.00	708.00	710.00	715.00	736.45	758.54	781.30	0.00
661-201-914.000	VEHICLE INSURANCE	28,900.00	26,665.00	27,000.00	21,351.00	0.00	21,351.00	21,355.00	22,000.00	22,660.00	23,339.80	24,039.99	0.00
661-201-915.000	BOILER INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
661-201-944.000	ADMINISTRATIVE SERVICES	32,168.00	32,169.00	32,168.00	16,086.00	16,082.00	32,168.00	0.00	32,650.00	33,629.50	34,638.39	35,677.54	0.00
661-201-992.000	PRINCIPAL PAYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
661-201-995.000	INTEREST PAYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION EXPENDITURES:		65,108.00	62,664.16	63,208.00	39,730.61	17,642.00	57,372.61	25,275.00	58,615.00	60,373.45	62,184.65	64,050.19	0.00

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
COLLECTIONS EXPENDITURES													
661-441-702.000	S & W FULLTIME	47,125.00	31,141.48	43,850.00	9,166.30	19,570.00	28,736.30	48,330.00	46,000.00	47,380.00	48,801.40	50,265.44	0.00
661-441-703.000	S & W SUPERVISOR	21,500.00	21,170.82	21,350.00	7,538.65	13,500.00	21,038.65	21,618.00	21,618.00	22,266.54	22,934.54	23,622.57	0.00
661-441-706.000	S & W PARTTIME	1,500.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00
661-441-709.000	S & W BUILDING MAINTENANCE	8,000.00	5,182.89	6,000.00	2,948.41	3,000.00	5,948.41	6,100.00	6,100.00	6,283.00	6,471.49	6,665.63	0.00
661-441-710.000	S& W OVERTIME	2,500.00	825.13	2,500.00	403.36	2,000.00	2,403.36	2,500.00	2,000.00	2,060.00	2,121.80	2,185.45	0.00
661-441-715.000	S & W SOCIAL SECURITY	6,170.00	4,404.11	5,715.00	1,468.42	2,990.00	4,458.42	6,100.00	5,800.00	5,974.00	6,153.22	6,337.82	0.00
661-441-716.000	HEALTH INSURANCE	24,550.00	23,052.35	21,960.00	8,625.09	10,875.00	19,500.09	22,425.00	22,425.00	23,097.75	23,790.68	24,504.40	0.00
661-441-716.002	HEALTH INSURANCE REIMB. ACCOUNT	0.00	0.00	2,925.00	586.31	2,300.00	2,886.31	3,000.00	2,250.00	2,317.50	2,387.03	2,458.64	0.00
661-441-717.000	LIFE/LTD INSURANCE	1,000.00	995.08	1,085.00	495.79	575.00	1,070.79	1,260.00	1,260.00	1,297.80	1,336.73	1,376.84	0.00
661-441-718.000	PENSION	18,200.00	12,902.79	20,634.00	8,033.48	10,520.00	18,553.48	20,700.00	22,725.00	23,406.75	24,108.95	24,832.22	0.00
661-441-719.000	OTHER FRINGE	400.00	243.78	400.00	227.38	0.00	227.38	375.00	150.00	154.50	159.14	163.91	0.00
661-441-720.000	WORKER'S COMPENSATION	1,775.00	468.00	1,829.00	0.00	1,829.00	1,829.00	1,885.00	1,885.00	1,941.55	1,999.80	2,059.79	0.00
661-441-723.000	UNEMPLOYMENT	165.00	(160.83)	100.00	0.00	62.00	62.00	100.00	50.00	51.50	53.05	54.64	0.00
661-441-734.000	SAFETY SUPPLIES	1,750.00	1,311.26	1,750.00	741.03	1,009.00	1,750.03	1,750.00	1,500.00	1,750.00	1,750.00	1,750.00	0.00
661-441-740.000	OPERATING SUPPLIES	300.00	182.90	300.00	0.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	0.00
661-441-745.000	MOTOR FUEL & OIL	62,500.00	44,633.87	55,000.00	20,108.61	34,891.39	55,000.00	55,000.00	54,000.00	55,000.00	55,000.00	55,000.00	0.00
661-441-751.000	UNIFORM CLEANING	1,381.86	1,544.46	1,332.00	659.84	672.16	1,332.00	1,332.00	1,332.00	1,332.00	1,332.00	1,332.00	0.00
661-441-766.000	TOOLS	3,300.00	3,202.67	2,000.00	1,581.20	418.80	2,000.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	0.00
661-441-775.000	M & R SUPPLIES	4,600.00	4,550.56	4,600.00	1,265.75	2,000.00	3,265.75	4,600.00	4,000.00	4,600.00	4,600.00	4,600.00	0.00
661-441-804.000	CONTRACTUAL SERVICE	0.00	417.83	0.00	223.68	0.00	223.68	0.00	0.00	0.00	0.00	0.00	0.00
661-441-806.000	DATA PROCESSING	120.00	60.00	60.00	25.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00
661-441-852.000	RADIO MAINTENANCE	1,600.00	1,874.71	1,650.00	1,255.58	394.12	1,649.70	1,650.00	1,650.00	1,650.00	1,650.00	1,650.00	0.00
661-441-914.001	VEHICLE INSURANCE DEDUCTIBLE	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00
661-441-921.000	ELECTRICITY	4,410.00	4,969.35	4,542.00	1,885.30	2,656.70	4,542.00	4,542.00	4,542.00	4,542.00	4,542.00	4,542.00	0.00
661-441-922.000	GAS	2,750.00	2,646.25	2,832.00	433.68	570.78	1,004.46	952.00	952.00	980.00	1,010.00	1,040.00	0.00
661-441-923.000	WATER	900.00	789.71	925.00	384.22	0.00	384.22	0.00	0.00	0.00	0.00	0.00	0.00
661-441-924.000	SEWER	450.00	375.39	463.00	170.50	292.50	463.00	476.00	476.00	490.00	504.00	514.00	0.00
661-441-930.000	M & R BUILDING	7,500.00	4,565.07	7,000.00	1,886.17	2,000.00	3,886.17	5,500.00	2,500.00	5,500.00	5,500.00	5,500.00	0.00
661-441-931.000	M & R EQUIPMENT	41,000.00	35,932.50	41,000.00	20,043.18	20,956.85	41,000.03	41,000.00	41,000.00	41,000.00	41,000.00	41,000.00	0.00
661-441-932.000	M & R GROUNDS	200.00	127.71	200.00	0.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	0.00
661-441-956.000	MISCELLANEOUS EXPENSES	275.00	24.00	275.00	48.00	100.00	148.00	150.00	150.00	150.00	150.00	150.00	0.00
661-441-960.000	EDUCATION & TRAINING	500.00	20.00	500.00	20.00	0.00	20.00	500.00	500.00	500.00	500.00	500.00	0.00
661-441-968.000	DEPRECIATION EXPENSE	0.00	85,373.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
661-441-970.000	AMORTIZE-CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
661-441-975.001	CAP OUTLAY-BUILDING IMPROVEMEN	0.00	0.00	3,500.00	0.00	0.00	0.00	350,000.00	0.00	0.00	0.00	350,000.00	0.00
661-441-977.000	CAPITAL OUTLAY-EQUIPMENT	0.00	111.18	4,400.00	0.00	0.00	0.00	8,270.00	8,270.00	0.00	0.00	0.00	0.00
661-441-977.001	CAPITAL OUTLAY-NEW POLICE VEHICL	26,500.00	0.00	0.00	0.00	0.00	0.00	26,500.00	26,500.00	27,295.00	28,113.85	28,957.27	0.00
661-441-977.002	CAPITAL OUTLAY-PICK UP TRUCK	0.00	(111.18)	18,000.00	0.00	0.00	0.00	18,000.00	0.00	26,000.00	0.00	0.00	0.00
661-441-977.003	CAPITAL OUTLAY-WATER DEPT VEHICL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
661-441-977.004	CAPITAL OUTLAY-PAINTING MACHINE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
661-441-977.007	CAPITAL OUTLAY-SEWER JEC-VACTOR	0.00	0.00	0.00	0.00	0.00	0.00	160,000.00	10,000.00	0.00	0.00	0.00	0.00
661-441-977.008	CAPITAL OUTLAY - PICKUP TRUCKS	18,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
661-441-977.009	CAPITAL OUTLAY - FIRE TRUCK	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
661-441-977.011	CAPITAL OUTLAY-SNOWPLOW	125,000.00	(3,000.00)	0.00	0.00	0.00	0.00	125,000.00	0.00	0.00	125,000.00	0.00	0.00
661-441-977.012	CAPITAL OUTLAY - AMBULANCE	25,744.00	5,503.31	25,744.00	0.00	25,744.00	25,744.00	25,744.00	25,744.00	25,744.00	25,744.00	25,744.00	0.00
661-441-977.013	CAPITAL OUTLAY-SEWER CAMERA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
661-441-977.014	CAPITAL OUTLAY-DUMP TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
661-441-977.015	CAPITAL OUTLAY-PARKS TRUCK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
661-441-977.016	CAPITAL OUTLAY-LAWN TRACTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
661-441-977.017	CAPITAL OUTLAY - STREET SWEEPER	0.00	0.00	0.00	0.00	0.00	0.00	85,000.00	0.00	0.00	0.00	0.00	0.00
661-441-980.001	CAPITAL OUTLAY-RADIO EQUIPMENT	0.00	0.00	1,200.00	568.00	632.00	1,200.00	1,200.00	1,200.00	0.00	0.00	0.00	0.00
661-441-992.000	PRINCIPAL PAYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
661-441-995.000	INTEREST PAYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL COLLECTIONS EXPENDITURES:		462,665.86	295,330.27	357,621.00	90,792.93	161,959.30	252,752.23	1,055,759.00	319,779.00	335,963.89	439,913.67	670,006.62	0.00
TRANSFERS													
661-999-999.990	CURRENT FUND CONTRA CHANGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

GL Number	Description	HISTORY 2009-2010 BUDGET	HISTORY 2009-2010 ACTUAL	ADOPTED 2010-2011 BUDGET	ACTUAL 07/01/10 TO 12/31/10	ESTIMATED 01/01/11 TO 06/30/11	PROJECTED 2010-2011	REQUESTED DEPT. HEAD FY 2011-2012	RECOMMENDED CITY MGR FY 2011-2012	ESTIMATED FY 2012-2013 BUDGET	ESTIMATED FY 2013-2014 BUDGET	ESTIMATED FY 2014-2015 BUDGET	APPROVED COUNCIL FY 2011-2012
TOTAL TRANSFERS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL MOTOR POOL EXPENDITURES:		527,773.86	357,994.43	420,829.00	130,523.54	179,601.30	310,124.84	1,081,034.00	378,394.00	396,337.34	502,098.32	734,056.81	0.00
NET OF REVENUES AND EXPENDITURES:		(199,608.86)	(30,452.80)	(93,164.00)	33,517.98	(16,082.30)	17,435.68	(1,080,534.00)	(134,629.00)	(145,259.39)	(243,488.03)	(467,688.21)	0.00
BEGINNING FUND BALANCES:		302,284.00	302,284.00	271,831.20			271,831.20	289,266.88	289,266.88	154,637.88	9,378.49	(234,109.54)	289,266.88
ENDING FUND BALANCES:		102,675.14	271,831.20	178,667.20			289,266.88	(791,267.12)	154,637.88	9,378.49	(234,109.54)	(701,797.75)	289,266.88

**LABOR ANALYSIS
AND
WAGE/SALARY SCALE**

EMPLOYEE SALARY/WAGE INFORMATION BY POSITION

POSITION/TITLE	NO. OF POSITIONS	PAY GRADE	RANGE BUDGETED 7/1/2009		RANGE BUDGETED 7/1/2010		RANGE BUDGETED 7/1/2011	
			LOW	HIGH	LOW	HIGH	LOW	HIGH
ADMINISTRATION								
MAYOR	1			\$700/year		\$700/year		\$700/year
COUNCIL MEMBERS	4			\$500/year		\$500/year		\$500/year
CITY ATTORNEY	1		Police Retainer \$100/mo. \$50/hour		Police Retainer \$100/mo. \$50/hour		Police Retainer \$100/mo. \$50/hour	
LIGHT & POWER BOARD	3			\$150/year		\$150/year		\$150/year
CITY MANAGER	1	10	67300	95891	68309	97329	69335	98789
FINANCE OFFICER/TREASURER/ INCOME TAX ADMINISTRATOR	1	9	54804	77320	55626	78480	56460	79657
ASSESSOR	1	6	44237	56460	44900	57306	45575	58167
CITY CLERK/ACCOUNT CLERK II	1	6	41780	59003	42406	59888	43043	60786
DEPUTY TREASURER/ ACCOUNT CLERK II	1	4	34318	43891	34832	44549	35355	45217
ACCOUNT CLERK I	2	3	31106	39774	31572	40371	32047	40977

EMPLOYEE SALARY/WAGE INFORMATION BY POSITION

POSITION/TITLE	NO. OF POSITIONS	PAY GRADE	RANGE BUDGETED 7/1/2009		RANGE BUDGETED 7/1/2010		RANGE BUDGETED 7/1/2011	
			LOW	HIGH	LOW	HIGH	LOW	HIGH
<u>DEPARTMENT OF PUBLIC SAFETY</u>								
AMBULANCE DIRECTOR/ CODE OFFICER	1	8	50924	71772	51688	72848	52463	73942
PARAMEDIC	3	4	34318	43891	34832	44549	35355	45217
POLICE CHIEF	1	8	50924	71772	51688	72848	52463	73942
POLICE SERGEANT	1	6	41017	53019	41632	53814	42256	54621
POLICE OFFICER	3	5	37668	48713	38233	49444	38806	50185
<u>DEPARTMENT OF PUBLIC SERVICES</u>								
DIRECTOR OF OPERATIONS	1	9	54804	77320	55626	78480	56460	79657
SENIOR LINEMAN	1	6	41581	53182	42205	53980	42838	54790
LINEMAN	3	5	37863	48424	38431	49150	39007	49887
PARKS, RECREATION AND CEMETERY SUPERVISOR	1	8	50924	71772	51688	72848	52463	73942
CEMETERY LABORER	1	4	33324	42618	33824	43257	34331	43906
PARKS LABORER	1	4	33324	42618	33824	43257	34331	43906
RECREATION ASSISTANT	1	2	28522	35932	28949	36471	29384	37018
DPW FOREMAN	1	6	40568	51932	41177	52711	41795	53502
MECHANIC	1	4	33324	42618	33824	43257	34331	43906
DPW LABORER	2	4	33324	42618	33824	43257	34331	43906
WASTEWATER SUPERINTENDENT	1	8	0	0	51688	72848	52463	73942
WASTEWATER LABORER	2	4	33324	42618	33824	43257	34331	43906
WATER LABORER	1	5	36761	47070	37312	47776	37872	48493

EMPLOYEE SALARY/WAGE INFORMATION BY POSITION

POSITION/TITLE	NO. OF POSITIONS	PAY GRADE	RANGE BUDGETED 7/1/2009		RANGE BUDGETED 7/1/2010		RANGE BUDGETED 7/1/2011	
			LOW	HIGH	LOW	HIGH	LOW	HIGH
VOLUNTEERS								
FIRE CHIEF	1			\$14925/year		\$15,150/year		
FIRE RUN PAY:								
FIRE CHIEF	1			\$12.86/hour		\$13.05/hour		
ASSISTANT FIRE CHIEF	1			\$12.43/hour		\$12.62/hour		
VOLUNTEER FIREFIGHTERS				\$10.91/hour		\$11.07/hour		
TRAINING PAY				\$7.24/hour		\$7.35/hour		
POLICE/PARTTIME:								
CERTIFIED(Starting Patrolman wage)	5			\$18.11/hour		\$18.38/hour		\$18.66/hour
NON-CERTIFIED (Minimum wage)	0			\$7.15/hour		\$7.15/hour		\$7.15/hour
AMBULANCE PAY:								
PARAMEDIC	3			\$10.82/hour		\$10.98/hour		\$11.14/hour
EMT	12			\$8.62/hour		\$8.75/hour		\$8.88/hour
RUN PAY				\$19.57/hour		\$19.86/hour		\$20.16/hour
12-SHIFT PAY				\$54.81/hour		\$55.63/hour		\$56.46/hour
ELECTRIC PARTTIME	0			\$16.74/hour		\$16.99/hour		\$17.24/hour
PARKS/CEMETERY/DPW PARTTIME:								
RE-HIRE (\$1.00 more than new hire)				\$9.49/hour		\$9.61/hour		\$9.74/hour
NEW HIRE				\$8.49/hour		\$8.61/hour		\$8.74/hour
ELECTION WORKERS:								
CHAIRPERSON	2			\$10.81/hour		\$10.97/hour		\$11.13/hour
ASSISTANTS	10			\$8.80/hour		\$8.93/hour		\$9.06/hour
BOARD OF REVIEW	3			\$30/day		\$30/day		\$30/day

DETAILED LABOR ANALYSIS

EMPLOYEE NAME	POSITION/TITLE	BASE SALARY	STANDBY/OVERTIME	FICA	LONGEVITY	VAC/SICK/HOLIDAY	HEALTH INSUR	LIFE/LTD INSUR	PENSION	WORK COMP	UNEMPL.
THOMAS DEMPSEY	CITY MANAGER	89605	0	7632	1200	8961	19568	947	19065	420	31
BRENDA SCHRAUBEN	FINANCE/TREASURER/ INCOME TAX ADMIN.	75864	0	6587	1200	9046	19568	947	16455	345	31
ERIK LITTS	ASSESSOR	30149	0	2428	0	1648	0	0	6066	385	31
NIKKI MILLER	CITY CLERK	57862	0	4872	1156	4674	19568	947	12414	255	31
MELINDA TOLAN	INCOME TAX ASSISTANT/ ACCOUNT CLERK II	45217	0	3741	904	2782	19568	881	9346	183	31
BARB BROWN	ACCOUNT CLERK I	40977	0	3451	820	3310	19568	880	8620	180	31
TAMARA MEYERS	PART-TIME ACCOUNT CLERK I	18000	0	1377	0	0	0	0	3440	67	31
DAVE BROWN	AMBULANCE DIRECTOR/ CODE OFFICER	67066	0	5735	1200	6706	3000	947	14328	3270	31
PHIL GENSTERBLUM	PARAMEDIC	46743	2000	4163	1200	4472	19568	947	10017	2060	31
DAVE WILLSON	PARAMEDIC	45214	2000	4035	1200	4324	19568	947	9697	2060	31
KIM PATRICK-CHAPMAN	PARAMEDIC	40977	2000	3616	1200	3094	3000	879	8652	2060	31
ROBERT BAUER	POLICE CHIEF	70429	0	5915	1200	5689	19568	947	14775	1622	31
TOM TEITSMA	POLICE OFFICER	50185	5000	5024	1200	9286	19568	947	5764	1381	31
TIM GROENHOF	POLICE OFFICER	38806	5000	3785	0	5678	16189	842	4226	1381	31
VACANT POSITION	POLICE OFFICER	38806	5000	3831	0	6278	0	842	4283	1381	31
REBECCA PIPER	POLICE SERGEANT	54621	5000	5379	1092	9603	6745	947	6205	1381	31
STAR THOMAS	POLICE OFFICER	50185	5000	4953	1004	8556	1200	947	5676	1381	31

DETAILED LABOR ANALYSIS

EMPLOYEE NAME	POSITION/TITLE	BASE SALARY	STANDBY/OVERTIME	FICA	LONGEVITY	VAC/SICK/HOLIDAY	HEALTH INSUR	LIFE/LTD INSUR	PENSION	WORK COMP	UNEMPL.
MIKE HYLAND	DIRECTOR OF OPERATIONS	75864	0	7368	1200	19258	16189	947	18407	2280	31
SCOTT CASSEL	SENIOR LINEMAN	54790	12500	5739	1200	6730	19568	947	16443	1702	31
MIKE KAPCIA	LINEMAN	52853	12500	5573	1200	6302	19568	947	15873	1673	31
SCOTT HONSOWITZ	LINEMAN	52853	12500	5407	1057	4269	3000	947	15301	1673	31
SHANE SCHEURER	LINEMAN	47505	12500	4884	0	3837	16189	947	13503	1673	31
MARY SCHEURER	DIRECTOR OF PARKS, RECREATION & CEMETERY	70430	0	6226	1200	9752	6745	947	15552	2448	31
RYAN HONSOWITZ	CEMETERY LABORER	43906	5000	4188	1098	3546	3000	928	13084	1618	31
NEIL BROWN	RECREATION PROGRAMMER	33592	0	2728	0	2067	6745	754	6814	750	31
ROYAL THOMASON	DPW FOREMAN	53500	5000	5135	1200	7408	19568	947	16334	3665	31
STEVE PULLING	MECHANIC	43906	5000	4080	878	3546	19568	928	12711	1514	31
KEN GENSTERBLUM	WATER TECHNICIAN	48485	5000	4483	1200	3916	19568	947	14097	1787	31
NOLAN CHAPMAN	DPW LABORER	43906	5000	4170	1200	4390	19568	928	13018	2982	31
DOUG SHERMAN	WASTEWATER LABORER	55100	0	4728	1200	5510	19568	947	11812	1249	31
GREG BARNES	DPW LABORER	43906	5000	4161	1098	4390	19568	928	12991	2982	31
MIKE OWEN	WASTEWATER LABORER	45200	5000	3973	0	1738	16189	947	12345	1249	31
TIM KRIZOV	WASTEWATER LABORER	37877	5000	3483	0	1457	1200	826	10660	1249	31
PATRICK REAGAN	DDA DIRECTOR	35553	0	2887	0	2187	1200	778	7212	385	31
	POLICE/PARTTIME	18000	0	1377	0	0	0	0	0	400	93
	AMBULANCE VOLUNTEERS	66000	0	5049	0	0	0	0	0	1100	0