

Charter Township of Portage

Minutes From the December 18, 2019 Board of Trustees Work Session Of the 2019 Budget

47420 Green Acres Road
Houghton, MI 49931
(906) 482-4310

The Charter Township of Portage held a Budget Meeting on Tuesday, December 18, 2019, at the township office.

Call to Order: The meeting was called to order by Bruce Petersen at 10:00 A.M.

In attendance were Supervisor Bruce Petersen, Clerk Amy Skewes, Treasurer Betsy Smith and Trustees Peggy Anderson, Bill Bingham, Bill Fink and John Ollila.

Board reviewed 2019 Proposed budget through December of 2019 using the 12/31/2019 version of the "Profit and Loss Budget vs Actual" spreadsheet. Reviewed the items that had exceeded the budgeted yearly amount. Discussed the reason/reasons for the line items exceeding the budgeted amounts.

- A motion was made by Bill Bingham, seconded by John Ollila to accept the final adjustments to match the attached Profit & Loss Budget vs. Actual, second column "Budget". The motion was carried by a roll call vote. Aye: Anderson, Bingham, Fink, Ollila, Petersen, Skewes, Smith. Nay: None
- A motion was made by Bingham, seconded by Ollila to give authorization to Skewes or Smith to make any final adjustments in any category if they are off after final year end work is complete. The motion was carried by a roll call vote. Aye: Anderson, Bingham, Fink, Ollila, Petersen, Skewes, Smith. Nay: None
- A motion was made by Anderson, seconded by Ollila to accept the new PAAR plan for the new year. The motion was carried by a roll call vote. Aye: Anderson, Bingham, Fink, Ollila, Petersen, Skewes, Smith. Nay: None

Public Comments: None

Adjourn: A motion was made by Bingham to adjourn at 11:25, seconded by Anderson. All in favor.

X Bruce Petersen

Bruce Petersen
Supervisor

X Amy Skewes

Amy Skewes
Clerk

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through December 2019

	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
Income				
4101 - General Fund				
101-402 - Current property tax	132,208.99	127,000.00	5,208.99	104.1%
101-403 - 425 monies	10,533.95	15,000.00	-4,466.05	70.2%
101-404 - CFR/Pilt tax	25,271.96	23,000.00	2,271.96	109.9%
101-406 - Collections fees Schools	0.00	7,000.00	-7,000.00	0.0%
101-445 - Penalties and Interest on Taxes	0.00	15,000.00	-15,000.00	0.0%
101-447 - Building and Zoning	2,185.00	1,800.00	385.00	121.4%
101-501 - State Recreation	51,096.70	11,390.00	39,706.70	448.6%
101-574 - State Shared Revenue	272,770.00	265,000.00	7,770.00	102.9%
101-607 - Franchise Fees/Maintenance Fees	10,942.38	18,000.00	-7,057.62	60.8%
101-626 - Election reimb-Services rendere	4,650.22	4,650.22	0.00	100.0%
101-658 - Parking Tickets	25.00	25.00	0.00	100.0%
101-669 - Tower Fees	600.00	1,800.00	-1,200.00	33.3%
101-671 - Interest	0.00	300.00	-300.00	0.0%
101-676 - Reimbursements	836.87	100.00	736.87	836.9%
101-678 - Land Division	2,975.00	350.00	2,625.00	850.0%
101-685 - Administration fees-Taxes	59,108.23	19,000.00	40,108.23	311.1%
101-687 - Refunds	3,071.01	700.00	2,371.01	438.7%
Total 4101 - General Fund	576,275.31	510,115.22	66,160.09	113.0%
4206 - Hurontown Fire Department				
206-402 - Current Property Tax	63,446.05	54,000.00	9,446.05	117.5%
206-450 - Jaws of Life	0.00	1,000.00	-1,000.00	0.0%
Total 4206 - Hurontown Fire Department	63,446.05	55,000.00	8,446.05	115.4%
4207 - Otter Lake Fire Department				
207-402 - Current Property Tax	42,297.34	41,000.00	1,297.34	103.2%
207-450 - First Responders	0.00	1,000.00	-1,000.00	0.0%
Total 4207 - Otter Lake Fire Department	42,297.34	42,000.00	297.34	100.7%
4209 - Cemetery				
209-630 - Water	2,340.00	1,900.00	440.00	123.2%
209-631 - Sprinkler	0.00	100.00	-100.00	0.0%
209-634 - Cartakers Fees	50.00	50.00	0.00	100.0%
209-635 - Vault Storage	1,450.00	1,500.00	-50.00	96.7%
209-636 - Grave Openings	3,000.00	3,000.00	0.00	100.0%
209-637 - Annual Care	700.00	800.00	-100.00	87.5%
209-638 - Grave Improvements	0.00	0.00	0.00	0.0%
209-639 - Lot Sales	5,700.00	2,800.00	2,900.00	203.6%
209-640 - Burials-Cremains	15,800.00	11,000.00	4,800.00	143.6%
209-671 - Perpetual Care (Int Transfer)	0.00	30,000.00	-30,000.00	0.0%
209-684 - Miscellaneous	50.00			
Total 4209 - Cemetery	29,090.00	51,150.00	-22,060.00	56.9%
4212 - Liquor Law Enforcement				
212-573 - State Revenue	2,108.70	2,100.00	8.70	100.4%
Total 4212 - Liquor Law Enforcement	2,108.70	2,100.00	8.70	100.4%
4590 - Portage Sewer Fund				
590-501 - USDA RD Grant	9,877.14			
590-625 - Late fees	5,614.68	4,500.00	1,114.68	124.8%
590-642 - Charges for Service O&M	157,903.13	190,000.00	-32,096.87	83.1%
590-684 - Miscellaneous	3,798.90			
Total 4590 - Portage Sewer Fund	177,193.85	194,500.00	-17,306.15	91.1%
4591 - Portage Water				
591-625 - Late fees	3,366.10	2,800.00	566.10	120.2%
591-629 - Hook-up, on/off,house meter	250.00	500.00	-250.00	50.0%
591-642 - Charges for Services	134,112.82	160,000.00	-25,887.18	83.8%
Total 4591 - Portage Water	137,728.92	163,300.00	-25,571.08	84.3%

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Accrual Basis

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through December 2019

	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
4592 - Dakota Water				
592-625 - Late Fees	359.23	275.00	84.23	130.6%
592-629 - Hook-up, on/off, house meter	0.00	200.00	-200.00	0.0%
592-642 - Charges for services	17,810.90	23,000.00	-5,189.10	77.4%
Total 4592 - Dakota Water	18,170.13	23,475.00	-5,304.87	77.4%
4593 - Woodland Water				
593-625 - Late Fees	179.92	200.00	-20.08	90.0%
593-629 - Hook-up, on/off, house meter	200.00			
593-642 - Charges for Services	31,182.16	35,000.00	-3,817.84	89.1%
Total 4593 - Woodland Water	31,562.08	35,200.00	-3,637.92	89.7%
4594 - Dakota Sewer				
594-501 - USDA Grant Proceeds	1,519.56			
594-625 - Late Fees	642.10	475.00	167.10	135.2%
594-629 - Hook-ups	0.00	200.00	-200.00	0.0%
594-642 - Charges for Service O&M	29,594.81	35,000.00	-5,405.19	84.6%
Total 4594 - Dakota Sewer	31,756.47	35,675.00	-3,918.53	89.0%
4711 - Perpetual Care Revenue				
711-640 - Perpetual Care Sales	10,685.51	8,000.00	2,685.51	133.6%
Total 4711 - Perpetual Care Revenue	10,685.51	8,000.00	2,685.51	133.6%
Total Income	1,120,314.36	1,120,515.22	-200.86	100.0%
Expense				
6101 - General Expenses				
101 - Township Board				
101-705 - Salaries	6,600.00	7,500.00	-900.00	88.0%
101-727 - Operating Supplies	0.00	100.00	-100.00	0.0%
101-881 - Contributions	0.00	400.00	-400.00	0.0%
101-955 - Education/Workshops	464.00	550.00	-86.00	84.4%
Total 101 - Township Board	7,064.00	8,550.00	-1,486.00	82.6%
171 - Supervisor				
171-705 - Salaries	20,961.50	21,800.00	-838.50	96.2%
171-727 - Supplies	54.69	100.00	-45.31	54.7%
171-853 - phone bill	998.64	700.00	298.64	142.7%
171-860 - Travel Expense	105.03	250.00	-144.97	42.0%
171-955 - Education/Workshops	116.00	250.00	-134.00	46.4%
171-977 - Equipment & Repair	1,653.65	1,000.00	653.65	165.4%
Total 171 - Supervisor	23,889.51	24,100.00	-210.49	99.1%
191 - Elections				
191-707 - Salaries	0.00	0.00	0.00	0.0%
191-727 - Operating Supplies	2,360.06	2,500.00	-139.94	94.4%
191-860 - Travel Expense	115.00	200.00	-85.00	57.5%
191-900 - Printing & Publishing	141.10	300.00	-158.90	47.0%
Total 191 - Elections	2,616.16	3,000.00	-383.84	87.2%
210 - Assessor				
210-705 - Salaries	38,461.50	40,000.00	-1,538.50	96.2%
210-710 - Hospitalization insurance	1,089.95	850.00	239.95	128.2%
210-713 - Accident Fund workman's co...	1,467.41	1,000.00	467.41	146.7%
210-728 - Supplies	1,938.85	2,000.00	-61.15	96.9%
210-803 - Contracted Labor	0.00	0.00	0.00	0.0%
210-860 - Travel Expense	0.00	200.00	-200.00	0.0%
210-955 - Education/Workshops	364.00	500.00	-136.00	72.8%
210-977 - Equipment & Repair	2,559.57	2,000.00	559.57	128.0%
Total 210 - Assessor	45,881.28	46,550.00	-668.72	98.6%
215 - Clerk				

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Accrual Basis

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through December 2019

	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
215-705 · Salaries	20,961.50	21,800.00	-838.50	96.2%
215-707 · Deputy Salary	2,375.98	6,000.00	-3,624.02	39.6%
215-727 · Supplies	361.81	700.00	-338.19	51.7%
215-860 · Travel Expense	758.60	1,300.00	-541.40	58.4%
215-955 · Education/Workshops	0.00	100.00	-100.00	0.0%
215-977 · Equipment	2,320.87	1,000.00	1,320.87	232.1%
Total 215 · Clerk	26,778.76	30,900.00	-4,121.24	86.7%
248 · General Services				
248-727 · Supplies	0.00	200.00	-200.00	0.0%
248-801 · Professional Service	26,275.50	27,000.00	-724.50	97.3%
248-941 · Tower Rent	960.00	1,100.00	-140.00	87.3%
248-943 · Tower Power	1,546.01	900.00	646.01	171.8%
248-956 · Miscellaneous Service Fees	0.00	500.00	-500.00	0.0%
248-958 · Dues & Membership	4,281.22	4,500.00	-218.78	95.1%
Total 248 · General Services	33,062.73	34,200.00	-1,137.27	96.7%
253 · Treasurer				
253-705 · Salaries	20,961.50	21,800.00	-838.50	96.2%
253-707 · Deputy Salary	5,642.55	6,000.00	-357.45	94.0%
253-727 · Supplies	225.29	550.00	-324.71	41.0%
253-728 · Tax Supplies	2,823.06	3,000.00	-176.94	94.1%
253-860 · Travel Expense	0.00	200.00	-200.00	0.0%
253-955 · Education/Workshops	0.00	400.00	-400.00	0.0%
253-958 · Dues & Memberships	0.00	50.00	-50.00	0.0%
253-977 · Equipment	3,119.87	2,000.00	1,119.87	156.0%
Total 253 · Treasurer	32,772.27	34,000.00	-1,227.73	96.4%
256 · Town Hall				
256-707 · Salaries	16,664.52	18,000.00	-1,335.48	92.6%
256-727 · Supplies	3,583.44	4,000.00	-416.56	89.6%
256-731 · Ground & Build Maintenance	237.85	500.00	-262.15	47.6%
256-800 · Contractual Services	2,346.45	3,000.00	-653.55	78.2%
256-850 · Web page Development	442.73	3,500.00	-3,057.27	12.6%
256-853 · Telephone	433.22	350.00	83.22	123.8%
256-920 · Lights	2,163.64	2,300.00	-136.36	94.1%
256-923 · Heat	800.62	900.00	-99.38	89.0%
256-924 · Water	278.05	400.00	-121.95	69.5%
256-977 · Equipment & Repair	2,971.00	1,500.00	1,471.00	198.1%
Total 256 · Town Hall	29,921.52	34,450.00	-4,528.48	86.9%
265 · Maintenance Building				
265-707 · Salaries	14,464.27	16,000.00	-1,535.73	90.4%
265-740 · Operating Supplies	6,916.61	7,000.00	-83.39	98.8%
265-853 · Telephone	1,175.49	1,100.00	75.49	106.9%
265-920 · Lights	1,498.99	1,800.00	-301.01	83.3%
265-923 · Heat	1,189.19	1,700.00	-510.81	70.0%
265-927 · Water/Sewer	903.11	950.00	-46.89	95.1%
265-931 · Ground & Build Maintenance	822.99	800.00	22.99	102.9%
265-970 · Capital Outlay	2,252.00	2,500.00	-248.00	90.1%
265-977 · Equipment & Repair	928.03	2,700.00	-1,771.97	34.4%
Total 265 · Maintenance Building	30,150.68	34,550.00	-4,399.32	87.3%
294 · Other Activity				
294-707 · Salaries	13,176.46	21,000.00	-7,823.54	62.7%
294-708 · Medicare	2,609.55	3,100.00	-490.45	84.2%
294-709 · FICA	10,550.54	12,000.00	-1,449.46	87.9%
294-710 · Hospitalization	24,096.19	29,000.00	-4,903.81	83.1%
294-711 · Life Insurance	423.84	500.00	-76.16	84.8%
294-712 · Retirement	10,099.71	12,000.00	-1,900.29	84.2%
294-713 · Worker's Comp	5,293.37	4,000.00	1,293.37	132.3%
294-714 · Unemployment	11,937.65	15,000.00	-3,062.35	79.6%
294-802 · Bd of Review				

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Accrual Basis

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through December 2019

	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
294-901 · Printing & Publishing	174.00	500.00	-326.00	34.8%
294-955 · Education/Workshops	690.67	350.00	340.67	197.3%
707 · BR Salary	1,395.00	1,500.00	-105.00	93.0%
Total 294-802 · Bd of Review	2,259.67	2,350.00	-90.33	96.2%
294-810 · Insurance MTPP Hannula	31,064.82	17,000.00	14,064.82	182.7%
294-900 · Printing & Publishing	306.30	3,000.00	-2,693.70	10.2%
294-926 · Street Lights	20,425.90	22,000.00	-1,574.10	92.8%
294-956 · Miscellaneous	0.00	400.00	-400.00	0.0%
Total 294 · Other Activity	132,244.00	141,350.00	-9,106.00	93.6%
295 · Motor Vehicle Pool				
295-707 · Salaries	3,753.00	4,500.00	-747.00	83.4%
295-740 · Operating Supplies	735.13	1,000.00	-264.87	73.5%
295-751 · Fuel	12,024.66	12,000.00	24.66	100.2%
295-956 · Miscellaneous	0.00	0.00	0.00	0.0%
295-977 · Equipment & Repair	5,214.86	5,000.00	214.86	104.3%
Total 295 · Motor Vehicle Pool	21,727.65	22,500.00	-772.35	96.6%
301 · Constable				
301-703 · Salaries	2,783.00	3,100.00	-317.00	89.8%
301-727 · Supplies	0.00	50.00	-50.00	0.0%
301-810 · Insurance	202.49	200.00	2.49	101.2%
Total 301 · Constable	2,985.49	3,350.00	-364.51	89.1%
410 · Zoning and Planning				
410-703 · Salaries	4,130.00	5,400.00	-1,270.00	76.5%
410-707 · Salary	1,300.00			
410-727 · Supplies	482.69	250.00	232.69	193.1%
410-801 · Professional services	60.90	500.00	-439.10	12.2%
410-803 · Contract Labor	0.00	250.00	-250.00	0.0%
410-860 · Travel Expense	376.63	400.00	-23.37	94.2%
410-900 · Printing & Publishing	123.60	200.00	-76.40	61.8%
410-955 · Education	0.00	400.00	-400.00	0.0%
Total 410 · Zoning and Planning	6,473.82	7,400.00	-926.18	87.5%
446 · Roads and Streets				
446-707 · Salaries	0.00	300.00	-300.00	0.0%
446-740 · Supplies	500.00	300.00	200.00	166.7%
446-936 · Signs	1,570.67	1,700.00	-129.33	92.4%
446-937 · Paving	467.25	2,500.00	-2,032.75	18.7%
Total 446 · Roads and Streets	2,537.92	4,800.00	-2,262.08	52.9%
634 · Marihuana				
634-900 · Printing and Publishing	1,000.00	1,000.00	0.00	100.0%
634 · Marihuana - Other	0.00	0.00	0.00	0.0%
Total 634 · Marihuana	1,000.00	1,000.00	0.00	100.0%
751 · Recreation				
751-707 · Salaries	16,662.73	17,000.00	-337.27	98.0%
751-740 · Supplies	4,924.67	5,500.00	-575.33	89.5%
751-800 · Contractual Services	76,662.43	77,000.00	-337.57	99.6%
751-801 · Professional Services	1,180.00	5,000.00	-3,820.00	23.6%
751-900 · Printing & Publishing	293.10	300.00	-6.90	97.7%
751-920 · Lights	1,303.89	1,800.00	-496.11	72.4%
751-923 · Heat	446.39	700.00	-253.61	63.8%
751-927 · Water/Sewer	2,476.44	2,500.00	-23.56	99.1%
751-977 · Equipment & Repair	320.98	1,800.00	-1,479.02	17.8%
Total 751 · Recreation	104,270.63	111,600.00	-7,329.37	93.4%
Total 6101 · General Expenses	503,376.42	542,300.00	-38,923.58	92.8%

Charter Township of Portage
Profit & Loss Budget vs. Actual
 January through December 2019

	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
6209 - Cemetery Expenses				
209-706 - Prisoners	600.00	600.00	0.00	100.0%
209-707 - Salaries	55,721.97	56,000.00	-278.03	99.5%
209-708 - Medicare	811.71	550.00	261.71	147.6%
209-709 - FICA	3,470.84	3,500.00	-29.16	99.2%
209-712 - Retirement	2,463.65	2,500.00	-36.35	98.5%
209-713 - Workmen's Comp	4,959.69	5,000.00	-40.31	99.2%
209-714 - Unemployment	0.00	0.00	0.00	0.0%
209-740 - Operating Supplies	5,989.66	6,000.00	-10.34	99.8%
209-751 - Fuel	1,360.77	1,400.00	-39.23	97.2%
209-800 - Professional Fees	3,150.00	3,200.00	-50.00	98.4%
209-810 - Cemetery Insurance	4,537.40	3,000.00	1,537.40	151.2%
209-853 - Telephone	413.91	550.00	-136.09	75.3%
209-900 - Printing & Publishing	92.70	60.00	32.70	154.5%
209-920 - Lights	653.92	700.00	-46.08	93.4%
209-923 - Heat	0.00	75.00	-75.00	0.0%
209-924 - Water Charges	3,796.86	1,500.00	2,296.86	253.1%
209-930 - Ground & Building Repairs	200.00	450.00	-250.00	44.4%
209-955 - Education-Training	0.00	200.00	-200.00	0.0%
209-977 - Cemetery equip & rep	366.96	1,200.00	-833.04	30.6%
Total 6209 - Cemetery Expenses	88,590.04	86,485.00	2,105.04	102.4%
6212 - Liquor Law Expenses				
212-707 - Salaries	1,944.00	2,050.00	-106.00	94.8%
212-708 - Medicare	28.20	50.00	-21.80	56.4%
212-709 - FICA	120.48	100.00	20.48	120.5%
212-713 - Workmen's Comp	80.99	100.00	-19.01	81.0%
212-740 - Operating Supplies	0.00	200.00	-200.00	0.0%
Total 6212 - Liquor Law Expenses	2,173.67	2,500.00	-326.33	86.9%
6500 - Hurontown Fire Expenses				
500-705 - Salaries	4,320.00	3,900.00	420.00	110.8%
500-708 - Medicare	62.64	75.00	-12.36	83.5%
500-709 - FICA	267.84	350.00	-82.16	76.5%
500-713 - Workmen's Comp-Accident fund	2,327.36	1,700.00	627.36	136.9%
500-726 - Jaws of Life	139.05			
500-740 - Supplies	1,345.07	2,200.00	-854.93	61.1%
500-751 - Fuel	675.23	1,400.00	-724.77	48.2%
500-803 - Contract Labor	715.00	500.00	215.00	143.0%
500-810 - Insurance-Hannula	3,524.04	2,700.00	824.04	130.5%
500-853 - Telephone/Internet/TV	1,794.11	1,500.00	294.11	119.6%
500-860 - Travel Expense	0.00	1,000.00	-1,000.00	0.0%
500-920 - Lights	1,443.21	1,500.00	-56.79	96.2%
500-923 - Heat	1,762.09	2,800.00	-1,037.91	62.9%
500-927 - Water/Sewer	670.03	1,000.00	-329.97	67.0%
500-950 - Building Upkeep	0.00	500.00	-500.00	0.0%
500-955 - Education/Training	300.00	2,000.00	-1,700.00	15.0%
500-958 - Membership & Dues	30.00	450.00	-420.00	6.7%
500-977 - Equipment & Repairs	4,148.82	12,000.00	-7,851.18	34.6%
Total 6500 - Hurontown Fire Expenses	23,524.49	35,575.00	-12,050.51	66.1%
6501 - Otter Lake Fire Expenses				
501-705 - Salaries	2,837.50	3,200.00	-362.50	88.7%
501-708 - Medicare	46.25	35.00	11.25	132.1%
501-709 - FICA	170.85	120.00	50.85	142.4%
501-713 - Worker's Comp-Accident Fund	1,112.44	1,200.00	-87.56	92.7%
501-726 - First Responders Supplies	2,462.90	2,500.00	-37.10	98.5%
501-740 - Supplies	4,249.58	4,900.00	-650.42	86.7%
501-751 - Fuel	187.80	700.00	-512.20	26.8%
501-801 - Contractual Services	4,894.58	5,000.00	-105.42	97.9%
501-810 - Insurance-Hannula	5,150.10	2,800.00	2,350.10	183.9%
501-853 - Telephone/Internet	1,191.70	1,200.00	-8.30	99.3%
501-860 - Travel Expense	447.25	1,000.00	-552.75	44.7%
501-920 - Lights	1,834.76	1,800.00	34.76	101.9%

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Accrual Basis

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through December 2019

	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
501-923 · Heat	5,910.16	7,000.00	-1,089.84	84.4%
501-950 · Building Upkeep	85,284.32	87,000.00	-1,715.68	98.0%
501-955 · Education	1,766.36	875.00	891.36	201.9%
501-958 · Membership & Dues	30.00	50.00	-20.00	60.0%
501-977 · Equipment & Repairs	2,429.75	3,900.00	-1,470.25	62.3%
Total 6501 · Otter Lake Fire Expenses	120,006.30	123,280.00	-3,273.70	97.3%
6590 · Portage Sewer Expenses				
590-707 · Salaries	16,967.46	18,000.00	-1,032.54	94.3%
590-708 · Medicare	254.66	250.00	4.66	101.9%
590-709 · FICA	1,048.62	1,000.00	48.62	104.9%
590-710 · Hospitalization	4,689.18	4,500.00	189.18	104.2%
590-711 · Life Insurance	423.68	350.00	73.68	121.1%
590-712 · Sewer Retirement	896.58	800.00	96.58	112.1%
590-713 · Workmen's Comp	859.94	600.00	259.94	143.3%
590-714 · Sewage Unemployment	0.00	400.00	-400.00	0.0%
590-740 · Operating Supplies	3,767.79	4,500.00	-732.21	83.7%
590-801 · Professional Services	2,940.21	3,000.00	-59.79	98.0%
590-810 · Insurance	1,663.10	1,300.00	363.10	127.9%
590-832 · RD Principal and Interest	3,550.62	14,400.00	-10,849.38	24.7%
590-900 · Printing & Publishing	0.00	150.00	-150.00	0.0%
590-921 · Power	5,897.09	5,800.00	97.09	101.7%
590-923 · Heat Main St Lift Stations	33.98	700.00	-666.02	4.9%
590-927 · Use Billing	247,412.24	255,000.00	-7,587.76	97.0%
590-977 · Equipment & Repairs	6,193.60	11,000.00	-4,806.40	56.3%
Total 6590 · Portage Sewer Expenses	296,598.75	321,750.00	-25,151.25	92.2%
6591 · Portage Water Expenses				
591-707 · Salaries	27,021.58	28,000.00	-978.42	96.5%
591-708 · Medicare	402.27	300.00	102.27	134.1%
591-709 · FICA	1,664.88	1,200.00	464.88	138.7%
591-710 · Hospitalization	9,072.01	8,200.00	872.01	110.6%
591-711 · Life Insurance	423.68	350.00	73.68	121.1%
591-712 · Retirement	1,400.31	1,200.00	200.31	116.7%
591-713 · Workmen's Comp	2,327.36	2,500.00	-172.64	93.1%
591-714 · Unemployment	0.00	1,500.00	-1,500.00	0.0%
591-740 · Operating Supplies	147,882.08	150,000.00	-2,117.92	98.6%
591-801 · Professional Services	2,229.17	2,100.00	129.17	106.2%
591-810 · PW Insurance	3,441.18	2,500.00	941.18	137.6%
591-824 · Water Purchased	52,267.94	53,000.00	-732.06	98.6%
591-830 · RV Principal & Interest	0.00	36,400.00	-36,400.00	0.0%
591-832 · RD Loan Principal & Interest	12,457.50	12,500.00	-42.50	99.7%
591-901 · Printing & Publishing	1,596.38	1,700.00	-103.62	93.9%
591-944 · State Required Sampling	804.93	500.00	304.93	161.0%
591-955 · Education	55.78	125.00	-69.22	44.6%
591-958 · Memberships & Dues	470.00	500.00	-30.00	94.0%
591-977 · Equipment and Repair	831.41	500.00	331.41	166.3%
Total 6591 · Portage Water Expenses	264,348.46	303,075.00	-38,726.54	87.2%
6592 · Dakota Water Expense				
592-707 · Salaries	2,373.01	2,500.00	-126.99	94.9%
592-708 · Medicare	35.30	55.00	-19.70	64.2%
592-709 · FICA	146.23	200.00	-53.77	73.1%
592-710 · Hospitalization	423.79	400.00	23.79	105.9%
592-712 · Retirement	134.54	200.00	-65.46	67.3%
592-713 · Workmen's Comp	222.49	150.00	72.49	148.3%
592-714 · Unemployment	0.00	250.00	-250.00	0.0%
592-740 · Operating Supplies	30,585.39	32,000.00	-1,414.61	95.6%
592-801 · Professional Services	622.10	250.00	372.10	248.8%
592-810 · DW insurance	453.74	350.00	103.74	129.6%
592-824 · Water Purchased	3,386.19	3,500.00	-113.81	96.7%
592-830 · DH Water Interest	3,195.00	6,570.00	-3,375.00	48.6%
592-831 · RD Loan Principle	0.00	4,000.00	-4,000.00	0.0%
592-901 · Printing & Publishing	0.00	100.00	-100.00	0.0%

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Accrual Basis

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through December 2019

	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
592-977 · Equipment and Repair	23.25			
Total 6592 · Dakota Water Expense	41,601.03	50,525.00	-8,923.97	82.3%
6593 · Woodland Expenses				
593-707 · Salaries	2,142.38	2,200.00	-57.62	97.4%
593-708 · Medicare	32.65	50.00	-17.35	65.3%
593-709 · FICA	131.24	150.00	-18.76	87.5%
593-710 · Hospitalization	423.79	300.00	123.79	141.3%
593-712 · Retirement	148.90	150.00	-1.10	99.3%
593-713 · Workmen's Comp	454.97	300.00	154.97	151.7%
593-714 · Unemployment	0.00	200.00	-200.00	0.0%
593-740 · Operating Supplies	27,175.07	30,000.00	-2,824.93	90.6%
593-801 · Professional Services	751.63	200.00	551.63	375.8%
593-810 · insurance	453.74	300.00	153.74	151.2%
593-824 · Water Purchased	29,687.20	30,000.00	-312.80	99.0%
593-977 · Equipment & Repairs	36.60	650.00	-613.40	5.6%
Total 6593 · Woodland Expenses	61,438.17	64,500.00	-3,061.83	95.3%
6594 · Dakota Heights Sewer				
594-707 · Salaries	2,960.63	3,000.00	-39.37	98.7%
594-708 · Medicare	43.80	50.00	-6.20	87.6%
594-709 · FICA	182.67	200.00	-17.33	91.3%
594-710 · Hospitalization	423.79	350.00	73.79	121.1%
594-712 · DH Sewer Retirement	119.89	150.00	-30.11	79.9%
594-713 · Workman Comp Accident Fund	222.49	200.00	22.49	111.2%
594-714 · DH Sewer Unemployment	0.00	150.00	-150.00	0.0%
594-740 · Operating Supplies	102.15	425.00	-322.85	24.0%
594-801 · Professional Services	366.45	175.00	191.45	209.4%
594-810 · DH Sewer insurance	286.88	250.00	36.88	114.8%
594-832 · RD Loan Interest	2,812.50	10,300.00	-7,487.50	27.3%
594-901 · Printing & Publishing	0.00	100.00	-100.00	0.0%
594-921 · Power	601.78	650.00	-48.22	92.6%
594-927 · Use Billing	19,069.72	14,000.00	5,069.72	136.2%
594-930 · Equipment & Repairs	36.60			
Total 6594 · Dakota Heights Sewer	27,229.35	30,000.00	-2,770.65	90.8%
6990 · Payroll Expenses	41.26			
Total Expense	1,428,927.94	1,559,990.00	-131,062.06	91.6%
Net Income	-308,613.58	-439,474.78	130,861.20	70.2%