

Charter Township of Portage
Special Board of Trustees Meeting
September 28, 2020
47240 Green Acres Road
Houghton, MI 49931
(906) 482-4310

The Charter Township of Portage held a Special Board of Trustees Meeting on Monday, September 28, 2020 via Zoom meeting.

Call to Order: The meeting was called to order by Bruce Petersen at 11:00 AM

In attendance were Supervisor Bruce Petersen, Clerk Amy Skewes, Treasurer Betsy Smith and Trustees Peggy Anderson, Bill Bingham, Bill Fink, and John Ollila as stated by roll call

Additions or Changes to the Meeting Agenda:

USDA Rural Development work list.

A motion was made by Ollila to accept the agenda with the addition, seconded by Anderson. Motion carried by a voice vote. All in Favor

Discussion Items:

1. Enterprise Funds – Portage Water/Sewer Long-Term General Fund Payback.
Chris Holmes from UPEA discussed the due to due from shortage in the Portage water/sewer accounts. He spoke with Debbie Bradford, she explained that most of the deficit due in sewer due to account is payments to UPEA for the sewer project which will be paid back at the end of the grant process. There is still money owed to the general fund from the Portage sewer/water fund, Chris is going to go through more numbers to see how much money is actually owed.

Bingham wants to raise the Portage Sewer customers monthly rates by \$3.50, this will cover the shortage owed to the Portage sewer fund and also pay for the new roof on the two lift stations. After discussion, the board decided to wait until the next monthly meeting when Chris can present the board with his numbers and we can make a more informed decision.
2. Cemetery Charges – Unchanged since 2014.
The board decided to have a cemetery committee meeting to review rates at other local cemeteries.
3. Schedule a Public Meeting for Recreational Marihuana.
A public meeting is scheduled for October 19, 2020 at 11 A.M. via Zoom. Written public comments will be accepted until October 14, 2020.
4. Update and Review the 2020 Budget.
A motion was made by Ollila to accept the changes to the 2020 budget as noted in the second column of the Profit & Loss Budget vs. Actual report, seconded by Fink. Motion carried by a roll call vote. Aye: Anderson, Bingham, Fink, Ollila, Petersen, Skewes, Smith. Nay: 0

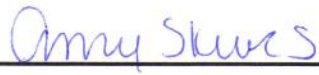
5. USDA Rural Development Work List - Will be discussed with Chris Holmes from UPEA and a response will be formulated and sent back to rural development by the second week of October

Public Comments: None

Adjourn: a motion was made by Anderson to adjourn at 12:40 P.M., seconded by Fink. Motion carried by a voice vote. All in Favor

X 

Bruce Petersen
Supervisor

X 

Amy Skewes
Clerk

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through July 2020

	Jan - Jul 20	Budget	\$ Over Budget	% of Budget
Income				
4101 · General Fund				
101-402 · Current property tax	136,151.36	135,000.00	1,151.36	100.9%
101-403 · 425 monies	10,605.02	16,000.00	-5,394.98	66.3%
101-404 · CFR/Pilt tax	23,192.09	25,000.00	-1,807.91	92.8%
101-406 · Collections fees Schools	21,798.00	5,000.00	16,798.00	436.0%
101-445 · Penalties and Interest on Ta...	9.63	1,000.00	-990.37	1.0%
101-447 · Building and Zoning	1,350.00	2,000.00	-650.00	67.5%
101-501 · State Recreation	0.00	0.00	0.00	0.0%
101-574 · State Shared Revenue	143,308.58	282,000.00	-138,691.42	50.8%
101-607 · Franchise Fees/Maintenanc...	7,107.59	12,000.00	-4,892.41	59.2%
101-626 · Election reimb-Services ren...	0.00	4,000.00	-4,000.00	0.0%
101-634 · Marihuana Fund	0.00	10,000.00	-10,000.00	0.0%
101-658 · Parking Tickets	0.00	50.00	-50.00	0.0%
101-669 · Tower Fees	3,944.42	1,500.00	2,444.42	263.0%
101-671 · Interest	98.60	300.00	-201.40	32.9%
101-676 · Reimbursements	2,835.87	500.00	2,335.87	567.2%
101-678 · Land Division	250.00	500.00	-250.00	50.0%
101-684 · Miscellaneous	11.00			
101-685 · Administration fees-Taxes	22,307.29	37,000.00	-14,692.71	60.3%
101-687 · Refunds	0.00	1,500.00	-1,500.00	0.0%
Total 4101 · General Fund	372,969.45	533,350.00	-160,380.55	69.9%
4206 · Hurontown Fire Department				
206-402 · Current Property Tax	61,908.48	64,000.00	-2,091.52	96.7%
206-403 · 425 Monies HTFD	3,181.79			
206-450 · Jaws of Life	0.00	1,000.00	-1,000.00	0.0%
206-671 · Interest	44.64			
Total 4206 · Hurontown Fire Department	65,134.91	65,000.00	134.91	100.2%
4207 · Otter Lake Fire Department				
207-402 · Current Property Tax	41,271.32	41,000.00	271.32	100.7%
207-403 · 425 Monies OLFD	2,121.19			
207-450 · First Responders	0.00	1,000.00	-1,000.00	0.0%
207-671 · Interest	23.03			
207-699 · Transfer from general fund	5,000.00			
Total 4207 · Otter Lake Fire Department	48,415.54	42,000.00	6,415.54	115.3%
4209 · Cemetery				
209-630 · Water	1,145.00	2,200.00	-1,055.00	52.0%
209-631 · Sprinkler	0.00	100.00	-100.00	0.0%
209-634 · Cartakers Fees	0.00	100.00	-100.00	0.0%
209-635 · Vault Storage	1,600.00	1,000.00	600.00	160.0%
209-636 · Grave Openings	0.00	3,500.00	-3,500.00	0.0%
209-637 · Annual Care	775.00	800.00	-25.00	96.9%
209-638 · Grave Improvements	0.00	100.00	-100.00	0.0%
209-639 · Lot Sales	1,500.00	2,500.00	-1,000.00	60.0%
209-640 · Burials-Cremains	10,550.00	16,000.00	-5,450.00	65.9%
209-671 · Perpetual Care (Int Transfer)	28.37	8,000.00	-7,971.63	0.4%
Total 4209 · Cemetery	15,598.37	34,300.00	-18,701.63	45.5%
4212 · Liquor Law Enforcement	0.00	2,100.00	-2,100.00	0.0%
4590 · Portage Sewer Fund				
590-625 · Late fees	3,350.04	5,000.00	-1,649.96	67.0%
590-642 · Charges for Service O&M	123,223.71	215,000.00	-91,776.29	57.3%
Total 4590 · Portage Sewer Fund	126,573.75	220,000.00	-93,426.25	57.5%

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through July 2020

	Jan - Jul 20	Budget	\$ Over Budget	% of Budget
4591 · Portage Water				
591-625 · Late fees	2,470.26	3,000.00	-529.74	82.3%
591-629 · Hook-up, on/off, house meter	0.00	350.00	-350.00	0.0%
591-642 · Charges for Services	103,916.01	170,000.00	-66,083.99	61.1%
591-671 · Interest income	40.84			
Total 4591 · Portage Water	106,427.11	173,350.00	-66,922.89	61.4%
4592 · Dakota Water				
592-625 · Late Fees	189.59	275.00	-85.41	68.9%
592-629 · Hook-up, on/off, house meter	0.00	100.00	-100.00	0.0%
592-642 · Charges for services	14,607.23	24,000.00	-9,392.77	60.9%
592-671 · Interest income	109.19			
Total 4592 · Dakota Water	14,906.01	24,375.00	-9,468.99	61.2%
4593 · Woodland Water				
593-625 · Late Fees	150.17	150.00	0.17	100.1%
593-629 · Hook-up, on/off, house meter	0.00	200.00	-200.00	0.0%
593-642 · Charges for Services	24,676.43	38,000.00	-13,323.57	64.9%
593-671 · Interest income	81.51			
Total 4593 · Woodland Water	24,908.11	38,350.00	-13,441.89	64.9%
4594 · Dakota Sewer				
594-625 · Late Fees	325.05	500.00	-174.95	65.0%
594-629 · Hook-ups	0.00	200.00	-200.00	0.0%
594-642 · Charges for Service O&M	22,192.11	36,000.00	-13,807.89	61.6%
594-672 · Interest Income	87.28			
Total 4594 · Dakota Sewer	22,604.44	36,700.00	-14,095.56	61.6%
4711 · Perpetual Care Revenue				
711-640 · Perpetual Care Sales	8,000.00	12,000.00	-4,000.00	66.7%
Total 4711 · Perpetual Care Revenue	8,000.00	12,000.00	-4,000.00	66.7%
Total Income	805,537.69	1,181,525.00	-375,987.31	68.2%
Expense				
6101 · General Expenses				
101 · Township Board				
101-705 · Salaries	4,090.00	7,000.00	-2,910.00	58.4%
101-727 · Operating Supplies	116.51	100.00	16.51	116.5%
101-881 · Contributions	600.00	350.00	250.00	171.4%
101-955 · Education/Workshops	0.00	550.00	-550.00	0.0%
Total 101 · Township Board	4,806.51	8,000.00	-3,193.49	60.1%
171 · Supervisor				
171-705 · Salaries	15,576.90	27,000.00	-11,423.10	57.7%
171-727 · Supplies	184.85	100.00	84.85	184.9%
171-853 · phone bill	526.39	900.00	-373.61	58.5%
171-860 · Travel Expense	0.00	200.00	-200.00	0.0%
171-955 · Education/Workshops	0.00	250.00	-250.00	0.0%
171-977 · Equipment & Repair	73.49	3,000.00	-2,926.51	2.4%
Total 171 · Supervisor	16,361.63	31,450.00	-15,088.37	52.0%
191 · Elections				
191-707 · Salaries	3,955.00	9,200.00	-5,245.00	43.0%
191-727 · Operating Supplies	4,245.60	5,000.00	-754.40	84.9%
191-860 · Travel Expense	169.05	250.00	-80.95	67.6%
191-900 · Printing & Publishing	95.40	300.00	-204.60	31.8%
191-955 · Education/Workshops	0.00	300.00	-300.00	0.0%
Total 191 · Elections	8,465.05	15,050.00	-6,584.95	56.2%

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through July 2020

	Jan - Jul 20	Budget	\$ Over Budget	% of Budget
210 · Assessor				
210-705 · Salaries	23,076.90	40,000.00	-16,923.10	57.7%
210-710 · Hospitalization insurance	-1,184.67	650.00	-1,834.67	-182.3%
210-713 · Accident Fund workman'...	761.95	800.00	-38.05	95.2%
210-728 · Supplies	1,477.00	2,000.00	-523.00	73.9%
210-803 · Contracted Labor	209.00	400.00	-191.00	52.3%
210-860 · Travel Expense	0.00	200.00	-200.00	0.0%
210-955 · Education/Workshops	0.00	550.00	-550.00	0.0%
210-977 · Equipment & Repair	0.00	2,000.00	-2,000.00	0.0%
Total 210 · Assessor	24,340.18	46,600.00	-22,259.82	52.2%
215 · Clerk				
215-705 · Salaries	15,576.90	27,000.00	-11,423.10	57.7%
215-707 · Deputy Salary	1,697.50	9,360.00	-7,662.50	18.1%
215-727 · Supplies	262.97	2,500.00	-2,237.03	10.5%
215-860 · Travel Expense	0.00	1,000.00	-1,000.00	0.0%
215-955 · Education/Workshops	0.00	150.00	-150.00	0.0%
215-977 · Equipment	0.00	3,000.00	-3,000.00	0.0%
Total 215 · Clerk	17,537.37	43,010.00	-25,472.63	40.8%
248 · General Services				
248-727 · Supplies	610.29	100.00	510.29	610.3%
248-801 · Professional Service	11,351.24	25,000.00	-13,648.76	45.4%
248-941 · Tower Rent	960.00	1,200.00	-240.00	80.0%
248-943 · Tower Power	1,236.29	1,500.00	-263.71	82.4%
248-956 · Miscellaneous Service F...	0.00	100.00	-100.00	0.0%
248-958 · Dues & Membership	3,146.15	4,500.00	-1,353.85	69.9%
Total 248 · General Services	17,303.97	32,400.00	-15,096.03	53.4%
253 · Treasurer				
253-705 · Salaries	15,576.90	27,000.00	-11,423.10	57.7%
253-707 · Deputy Salary	3,360.75	9,360.00	-5,999.25	35.9%
253-727 · Supplies	277.77	500.00	-222.23	55.6%
253-728 · Tax Supplies	1,100.93	2,100.00	-999.07	52.4%
253-860 · Travel Expense	0.00	200.00	-200.00	0.0%
253-955 · Education/Workshops	0.00	300.00	-300.00	0.0%
253-958 · Dues & Memberships	0.00	50.00	-50.00	0.0%
253-977 · Equipment	0.00	3,000.00	-3,000.00	0.0%
Total 253 · Treasurer	20,316.35	42,510.00	-22,193.65	47.8%
256 · Town Hall				
256-707 · Salaries	7,922.13	19,000.00	-11,077.87	41.7%
256-727 · Supplies	1,879.36	4,000.00	-2,120.64	47.0%
256-731 · Ground & Build Mainten...	174.39	400.00	-225.61	43.6%
256-800 · Contractual Services	1,804.83	2,500.00	-695.17	72.2%
256-850 · Web page Development	0.00	3,000.00	-3,000.00	0.0%
256-853 · Telephone	609.53	400.00	209.53	152.4%
256-920 · Lights	1,229.49	2,200.00	-970.51	55.9%
256-923 · Heat	506.56	1,000.00	-493.44	50.7%
256-924 · Water	144.04	400.00	-255.96	36.0%
256-977 · Equipment & Repair	0.00	3,000.00	-3,000.00	0.0%
Total 256 · Town Hall	14,270.33	35,900.00	-21,629.67	39.8%

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through July 2020

	Jan - Jul 20	Budget	\$ Over Budget	% of Budget
265 · Maintenance Building				
265-707 · Salaries	9,162.14	17,500.00	-8,337.86	52.4%
265-740 · Operating Supplies	3,708.38	6,000.00	-2,291.62	61.8%
265-853 · Telephone	730.10	1,200.00	-469.90	60.8%
265-920 · Lights	1,574.34	2,000.00	-425.66	78.7%
265-923 · Heat	776.26	1,400.00	-623.74	55.4%
265-927 · Water/Sewer	510.01	1,000.00	-489.99	51.0%
265-931 · Ground & Build Mainten...	263.85	800.00	-536.15	33.0%
265-970 · Capital Outlay	0.00	2,500.00	-2,500.00	0.0%
265-977 · Equipment & Repair	1,870.88	38,000.00	-36,129.12	4.9%
Total 265 · Maintenance Building	18,595.96	70,400.00	-51,804.04	26.4%
294 · Other Activity				
294-707 · Salaries	11,081.77	19,500.00	-8,418.23	56.8%
294-708 · Medicare	1,755.17	2,900.00	-1,144.83	60.5%
294-709 · FICA	7,504.84	11,000.00	-3,495.16	68.2%
294-710 · Hospitalization	16,349.59	28,000.00	-11,650.41	58.4%
294-711 · Life Insurance	259.56	12,000.00	-11,740.44	2.2%
294-712 · Retirement	5,515.96	9,500.00	-3,984.04	58.1%
294-713 · Worker's Comp	6,581.40	16,000.00	-9,418.60	41.1%
294-714 · Unemployment	7,677.69	10,000.00	-2,322.31	76.8%
294-802 · Bd of Review				
294-901 · Printing & Publishing	119.25	400.00	-280.75	29.8%
294-955 · Education/Workshops	302.50	400.00	-97.50	75.6%
707 · BR Salary	1,080.00	1,400.00	-320.00	77.1%
956 · BR Miscellaneous	46.09			
Total 294-802 · Bd of Review	1,547.84	2,200.00	-652.16	70.4%
294-810 · Insurance MTPP Hannula	15,532.41	16,000.00	-467.59	97.1%
294-900 · Printing & Publishing	0.00	1,500.00	-1,500.00	0.0%
294-926 · Street Lights	12,132.38	21,000.00	-8,867.62	57.8%
294-931 · Ground & Building Maint...	0.00	2,000.00	-2,000.00	0.0%
294-956 · Miscellaneous	0.00	300.00	-300.00	0.0%
Total 294 · Other Activity	85,938.61	151,900.00	-65,961.39	56.6%
295 · Motor Vehicle Pool				
295-707 · Salaries	2,244.50	3,700.00	-1,455.50	60.7%
295-740 · Operating Supplies	217.13	300.00	-82.87	72.4%
295-751 · Fuel	2,563.06	5,000.00	-2,436.94	51.3%
295-977 · Equipment & Repair	2,213.02	5,000.00	-2,786.98	44.3%
Total 295 · Motor Vehicle Pool	7,237.71	14,000.00	-6,762.29	51.7%
301 · Constable				
301-703 · Salaries	1,771.00	3,100.00	-1,329.00	57.1%
301-727 · Supplies	0.00	50.00	-50.00	0.0%
301-810 · Insurance	101.71	200.00	-98.29	50.9%
Total 301 · Constable	1,872.71	3,350.00	-1,477.29	55.9%
410 · Zoning and Planning				
410-703 · Salaries	1,680.00	3,500.00	-1,820.00	48.0%
410-707 · Salary	2,100.00	2,400.00	-300.00	87.5%
410-727 · Supplies	185.00	200.00	-15.00	92.5%
410-801 · Professional services	0.00	300.00	-300.00	0.0%
410-803 · Contract Labor	0.00	200.00	-200.00	0.0%
410-860 · Travel Expense	84.53	400.00	-315.47	21.1%
410-900 · Printing & Publishing	63.60	200.00	-136.40	31.8%
Total 410 · Zoning and Planning	4,113.13	7,200.00	-3,086.87	57.1%

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through July 2020

	Jan - Jul 20	Budget	\$ Over Budget	% of Budget
446 · Roads and Streets				
446-707 · Salaries	503.75	600.00	-96.25	84.0%
446-740 · Supplies	0.00	0.00	0.00	0.0%
446-935 · Oiling	910.00	1,000.00	-90.00	91.0%
446-936 · Signs	197.21	1,500.00	-1,302.79	13.1%
446-937 · Paving	0.00	2,000.00	-2,000.00	0.0%
Total 446 · Roads and Streets	1,610.96	5,100.00	-3,489.04	31.6%
634 · Marihuana	0.00	800.00	-800.00	0.0%
751 · Recreation				
751-707 · Salaries	9,732.38	15,500.00	-5,767.62	62.8%
751-740 · Supplies	2,046.73	3,000.00	-953.27	68.2%
751-800 · Contractual Services	9,496.00	20,000.00	-10,504.00	47.5%
751-801 · Professional Services	243.00	2,000.00	-1,757.00	12.2%
751-900 · Printing & Publishing	0.00	300.00	-300.00	0.0%
751-920 · Lights	937.75	1,700.00	-762.25	55.2%
751-923 · Heat	289.73	700.00	-410.27	41.4%
751-927 · Water/Sewer	283.00	2,200.00	-1,917.00	12.9%
751-970 · Recreation Capitol Outlay	146.31	200.00	-53.69	73.2%
751-977 · Equipment & Repair	0.00	5,000.00	-5,000.00	0.0%
Total 751 · Recreation	23,174.90	50,600.00	-27,425.10	45.8%
850-999 · Transfer to Other Funds	5,000.00			
Total 6101 · General Expenses	270,945.37	558,270.00	-287,324.63	48.5%
6209 · Cemetery Expenses				
209-706 · Prisoners	0.00	200.00	-200.00	0.0%
209-707 · Salaries	28,065.48	52,000.00	-23,934.52	54.0%
209-708 · Medicare	407.99	750.00	-342.01	54.4%
209-709 · FICA	1,739.76	3,000.00	-1,260.24	58.0%
209-712 · Retirement	2,158.44	3,800.00	-1,641.56	56.8%
209-713 · Workmen's Comp	2,540.97	3,000.00	-459.03	84.7%
209-714 · Unemployment	0.00	1,500.00	-1,500.00	0.0%
209-740 · Operating Supplies	1,093.07	5,500.00	-4,406.93	19.9%
209-751 · Fuel	350.68	1,200.00	-849.32	29.2%
209-800 · Professional Fees	0.00	2,300.00	-2,300.00	0.0%
209-810 · Cemetery Insurance	2,268.70	2,500.00	-231.30	90.7%
209-853 · Telephone	252.35	550.00	-297.65	45.9%
209-900 · Printing & Publishing	0.00	80.00	-80.00	0.0%
209-920 · Lights	563.61	1,500.00	-936.39	37.6%
209-923 · Heat	0.00	75.00	-75.00	0.0%
209-924 · Water Charges	574.31	1,500.00	-925.69	38.3%
209-930 · Ground & Building Repairs	0.00	700.00	-700.00	0.0%
209-955 · Education-Training	0.00	200.00	-200.00	0.0%
209-977 · Cemetery equip & rep	2,059.95	800.00	1,259.95	257.5%
Total 6209 · Cemetery Expenses	42,075.31	81,155.00	-39,079.69	51.8%
6212 · Liquor Law Expenses				
212-707 · Salaries	1,134.00	2,050.00	-916.00	55.3%
212-708 · Medicare	16.45	50.00	-33.55	32.9%
212-709 · FICA	70.28	125.00	-54.72	56.2%
212-713 · Workmen's Comp	40.68	100.00	-59.32	40.7%
212-740 · Operating Supplies	0.00	100.00	-100.00	0.0%
Total 6212 · Liquor Law Expenses	1,261.41	2,425.00	-1,163.59	52.0%

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through July 2020

	Jan - Jul 20	Budget	\$ Over Budget	% of Budget
6500 · Hurontown Fire Expenses				
500-705 · Salaries	2,760.00	3,900.00	-1,140.00	70.8%
500-708 · Medicare	40.02	75.00	-34.98	53.4%
500-709 · FICA	171.12	350.00	-178.88	48.9%
500-713 · Workmen's Comp-Accident ...	1,218.78	1,700.00	-481.22	71.7%
500-740 · Supplies	15,260.34	20,000.00	-4,739.66	76.3%
500-751 · Fuel	407.78	1,000.00	-592.22	40.8%
500-803 · Contract Labor	775.00	500.00	275.00	155.0%
500-810 · Insurance-Hannula	2,162.82	2,500.00	-337.18	86.5%
500-853 · Telephone/Internet/TV	1,139.56	1,700.00	-560.44	67.0%
500-860 · Travel Expense	0.00	800.00	-800.00	0.0%
500-920 · Lights	870.76	1,500.00	-629.24	58.1%
500-923 · Heat	1,158.32	2,700.00	-1,541.68	42.9%
500-927 · Water/Sewer	347.03	900.00	-552.97	38.6%
500-950 · Building Upkeep	0.00	1,200.00	-1,200.00	0.0%
500-955 · Education/Training	0.00	1,500.00	-1,500.00	0.0%
500-956 · Miscellaneous	0.00			
500-958 · Membership & Dues	30.00	350.00	-320.00	8.6%
500-977 · Equipment & Repairs	168.90	10,000.00	-9,831.10	1.7%
Total 6500 · Hurontown Fire Expenses	26,510.43	50,675.00	-24,164.57	52.3%
6501 · Otter Lake Fire Expenses				
501-705 · Salaries	1,650.00	2,300.00	-650.00	71.7%
501-708 · Medicare	23.95	60.00	-36.05	39.9%
501-709 · FICA	102.31	150.00	-47.69	68.2%
501-713 · Worker's Comp-Accident F...	608.54	750.00	-141.46	81.1%
501-726 · First Responders Supplies	601.63	700.00	-98.37	85.9%
501-727 · OLFD - First Responders	0.00	700.00	-700.00	0.0%
501-740 · Supplies	331.27	4,500.00	-4,168.73	7.4%
501-751 · Fuel	279.53	550.00	-270.47	50.8%
501-801 · Contractual Services	10,304.05	12,000.00	-1,695.95	85.9%
501-810 · Insurance-Hannula	3,015.75	3,100.00	-84.25	97.3%
501-853 · Telephone/Internet	1,120.43	1,500.00	-379.57	74.7%
501-860 · Travel Expense	0.00	500.00	-500.00	0.0%
501-920 · Lights	1,083.08	1,900.00	-816.92	57.0%
501-923 · Heat	2,338.86	6,500.00	-4,161.14	36.0%
501-950 · Building Upkeep	37,687.60	40,000.00	-2,312.40	94.2%
501-955 · Education	0.00	1,200.00	-1,200.00	0.0%
501-958 · Membership & Dues	30.00	60.00	-30.00	50.0%
501-977 · Equipment & Repairs	611.90	3,800.00	-3,188.10	16.1%
Total 6501 · Otter Lake Fire Expenses	59,788.90	80,270.00	-20,481.10	74.5%
6590 · Portage Sewer Expenses				
590-707 · Salaries	13,226.87	20,000.00	-6,773.13	66.1%
590-708 · Medicare	201.08	400.00	-198.92	50.3%
590-709 · FICA	817.43	1,600.00	-782.57	51.1%
590-710 · Hospitalization	3,322.39	5,600.00	-2,277.61	59.3%
590-711 · Life Insurance	259.42	700.00	-440.58	37.1%
590-712 · Sewer Retirement	663.65	1,200.00	-536.35	55.3%
590-713 · Workmen's Comp	0.00	600.00	-600.00	0.0%
590-714 · Sewage Unemployment	0.00	400.00	-400.00	0.0%
590-740 · Operating Supplies	5,599.79	8,000.00	-2,400.21	70.0%
590-751 · Fuel	847.55	1,500.00	-652.45	56.5%
590-801 · Professional Services	867.50	2,000.00	-1,132.50	43.4%
590-810 · Insurance	1,325.87	2,200.00	-874.13	60.3%
590-832 · RD Principal and Interest	3,479.37	14,200.00	-10,720.63	24.5%
590-900 · Printing & Publishing	0.00	50.00	-50.00	0.0%
590-921 · Power	4,300.55	5,400.00	-1,099.45	79.6%
590-923 · Heat Main St Lift Stations	244.11	600.00	-355.89	40.7%
590-927 · Use Billing	77,694.00	160,000.00	-82,306.00	48.6%
590-977 · Equipment & Repairs	4,006.67	8,000.00	-3,993.33	50.1%
Total 6590 · Portage Sewer Expenses	116,856.25	232,450.00	-115,593.75	50.3%

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through July 2020

	Jan - Jul 20	Budget	\$ Over Budget	% of Budget
6591 · Portage Water Expenses				
591-707 · Salaries	12,967.55	21,500.00	-8,532.45	60.3%
591-708 · Medicare	203.69	325.00	-121.31	62.7%
591-709 · FICA	799.57	1,300.00	-500.43	61.5%
591-710 · Hospitalization	6,986.13	12,000.00	-5,013.87	58.2%
591-711 · Life Insurance	259.42	375.00	-115.58	69.2%
591-712 · Retirement	676.41	1,300.00	-623.59	52.0%
591-713 · Workmen's Comp	0.00	1,600.00	-1,600.00	0.0%
591-714 · Unemployment	0.00	800.00	-800.00	0.0%
591-740 · Operating Supplies	2,967.99	4,000.00	-1,032.01	74.2%
591-751 · Fuel	1,057.54	2,000.00	-942.46	52.9%
591-801 · Professional Services	1,812.27	2,500.00	-687.73	72.5%
591-810 · PW Insurance	3,071.87	5,300.00	-2,228.13	58.0%
591-824 · Water Purchased	24,886.15	43,000.00	-18,113.85	57.9%
591-830 · RV Principal & Interest	0.00	36,500.00	-36,500.00	0.0%
591-832 · RD Loan Principal & Interest	12,230.62	36,500.00	-24,269.38	33.5%
591-901 · Printing & Publishing	1,120.95	1,500.00	-379.05	74.7%
591-944 · State Required Sampling	1,154.40	2,500.00	-1,345.60	46.2%
591-955 · Education	0.00	120.00	-120.00	0.0%
591-958 · Memberships & Dues	485.00	500.00	-15.00	97.0%
591-977 · Equipment and Repair	0.00	650.00	-650.00	0.0%
Total 6591 · Portage Water Expenses	70,679.56	174,270.00	-103,590.44	40.6%
6592 · Dakota Water Expense				
592-707 · Salaries	1,546.29	2,200.00	-653.71	70.3%
592-708 · Medicare	23.57	50.00	-26.43	47.1%
592-709 · FICA	95.54	175.00	-79.46	54.6%
592-710 · Hospitalization	341.54	600.00	-258.46	56.9%
592-712 · Retirement	81.25	200.00	-118.75	40.6%
592-713 · Workmen's Comp	121.71	200.00	-78.29	60.9%
592-714 · Unemployment	0.00	200.00	-200.00	0.0%
592-740 · Operating Supplies	96.82	1,000.00	-903.18	9.7%
592-751 · Fuel	131.56	300.00	-168.44	43.9%
592-801 · Professional Services	223.08	250.00	-26.92	89.2%
592-810 · DW insurance	301.87	500.00	-198.13	60.4%
592-824 · Water Purchased	468.22	3,600.00	-3,131.78	13.0%
592-830 · DH Water Interest	0.00	6,300.00	-6,300.00	0.0%
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%
592-944 · State Required Sampling	0.00	250.00	-250.00	0.0%
Total 6592 · Dakota Water Expense	3,431.45	19,925.00	-16,493.55	17.2%
6593 · Woodland Expenses				
593-707 · Salaries	1,550.48	2,000.00	-449.52	77.5%
593-708 · Medicare	23.36	50.00	-26.64	46.7%
593-709 · FICA	95.89	150.00	-54.11	63.9%
593-710 · Hospitalization	341.54	600.00	-258.46	56.9%
593-712 · Retirement	80.53	150.00	-69.47	53.7%
593-713 · Workmen's Comp	253.41	400.00	-146.59	63.4%
593-714 · Unemployment	0.00	200.00	-200.00	0.0%
593-740 · Operating Supplies	297.45	1,000.00	-702.55	29.7%
593-751 · Fuel	215.05	500.00	-284.95	43.0%
593-801 · Professional Services	364.65	400.00	-35.35	91.2%
593-810 · insurance	226.87	300.00	-73.13	75.6%
593-824 · Water Purchased	18,916.40	25,000.00	-6,083.60	75.7%
593-944 · State Required Sampling	0.00	200.00	-200.00	0.0%
593-977 · Equipment & Repairs	0.00	600.00	-600.00	0.0%
Total 6593 · Woodland Expenses	22,365.63	31,550.00	-9,184.37	70.9%

Charter Township of Portage
Profit & Loss Budget vs. Actual
 January through July 2020

	Jan - Jul 20	Budget	\$ Over Budget	% of Budget
6594 · Dakota Heights Sewer				
594-707 · Salaries	2,266.40	5,000.00	-2,733.60	45.3%
594-708 · Medicare	34.22	60.00	-25.78	57.0%
594-709 · FICA	140.13	225.00	-84.87	62.3%
594-710 · Hospitalization	341.54	600.00	-258.46	56.9%
594-712 · DH Sewer Retirement	113.55	150.00	-36.45	75.7%
594-713 · Workman Comp Accident F...	121.71	200.00	-78.29	60.9%
594-714 · DH Sewer Unemployment	0.00	150.00	-150.00	0.0%
594-740 · Operating Supplies	108.33	350.00	-241.67	31.0%
594-751 · Fuel	121.44	300.00	-178.56	40.5%
594-801 · Professional Services	0.00	200.00	-200.00	0.0%
594-810 · DH Sewer insurance	173.44	250.00	-76.56	69.4%
594-832 · RD Loan Interest	2,762.50	10,300.00	-7,537.50	26.8%
594-921 · Power	309.43	650.00	-340.57	47.6%
594-927 · Use Billing	10,161.71	17,500.00	-7,338.29	58.1%
594-930 · Equipment & Repairs	0.00	500.00	-500.00	0.0%
Total 6594 · Dakota Heights Sewer	16,654.40	36,435.00	-19,780.60	45.7%
66900 · Reconciliation Discrepancies	11,756.81			
6711 · Perpetual Care Expenses				
711-883 · Transfer to - Cemetery Fund	0.00	2,000.00	-2,000.00	0.0%
Total 6711 · Perpetual Care Expenses	0.00	2,000.00	-2,000.00	0.0%
6990 · Payroll Expenses	0.00			
Total Expense	642,325.52	1,269,425.00	-627,099.48	50.6%
Net Income	163,212.17	-87,900.00	251,112.17	-185.7%