

Charter Township of Portage

Minutes From the December 21, 2020 Board of Trustees Work Session Of the 2020 Budget

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

The Charter Township of Portage held a Budget Meeting on Monday, December 21, 2020, Via Zoom

Call to Order: The meeting was called to order by Bruce Petersen at 11:00 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 2020 Proposed budget through December of 2020 using the 12/31/2020 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 John Ollila, seconded by Bill Bingham 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 Smith to budget \$10,300 in account 207-699 and \$10,300 in account 850-999, seconded by Skewes. The motion was carried by a roll call vote. Aye: Anderson, Bingham, Fink, Ollila, Petersen, Skewes, Smith. Nay: None

Other discussion Items:

- Petersen presented the 2021 trustee committee assignments
Ollila made a comment that the water/sewer committee members should meet with the DPW employees and research their questions prior to bringing their questions to the board. Skewes commented that they possibly meet monthly or quarterly with the DPW for updates and any questions they may have. Bingham agreed, a water/sewer committee meeting is scheduled for January 20, 2021 at 10 AM
 1. Ollila made a suggestion to have Fink on the Planning Commission for the 2021 year due to the passage of the marihuana ordinance in the Township. Fink is highly knowledgeable in the topic and he will be able to accurately answer any questions for the planning commission.

2. Petersen said he has spoken with Melanie Watkins regarding this and she doesn't think a change is necessary.
 3. Bingham commented that he thinks there will be issues with growers and transporters coming up with the planning commission and Fink will be helpful
 4. Fink said he is willing to go on the planning commission, he is fine either way.
 5. Anderson commented that she would like to continue serving, she enjoys working with Melanie.
 6. Melanie Watkins stated that she is fine either way, she doesn't think marihuana is going to be the only topic next year and welcomes Bill Fink to attend the meetings. Melanie also stated the P.C. will not be ruling on whether or not to allow marihuana use in the Township as the board has already adopted an ordinance to permit recreational marihuana businesses. The P.C. will only be considering weather buildings and sites meet Z.O. requirements.
 7. Petersen said he will keep the committee assignment the same for the 2021 year
 8. Ollila stated that he disagrees with not putting Fink on the planning commission for one year, he feels it is a missed opportunity to keep the commission informed. The Township worked very hard on passing the ordinance which Fink drafted.
 9. Ollila volunteered to withdraw from the personnel committee to allow Betsy Smith's participation as she is highly educated in personnel matters.
- A motion was made by Anderson, seconded by Bingham to continue using Rukkila/Negro as our Auditor and Pat Greeley as the Township Attorney for the 2021 year. 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 to continue using the same financial institutions for the 2021 year, seconded by Fink. The motion was carried by a roll call vote. Aye: Anderson, Bingham, Fink, Ollila, Petersen, Skewes, Smith. Nay: None
 - A motion was made by Ollila to move ahead with funding for the Boundary road pavement project, seconded by Bingham. 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 to authorize payment of all bills that arrive by 12/31/2020 to be paid, seconded by Anderson. The motion was carried by a roll call vote. Aye: Anderson, Bingham, Fink, Ollila, Petersen, Skewes, Smith. Nay: None

Public Comments: None

Public Attendance:

Chris Holmes – UPEA

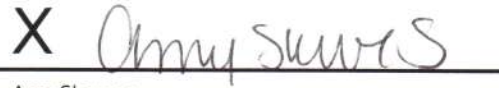
Melanie Watkins – Planning Commission

Barry Fink

Adjourn: A motion was made by Anderson to adjourn at 1:30, seconded by Bingham. All in favor.

X 

Bruce Petersen
Supervisor

X 

Amy Skewes
Clerk

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through December 2020

	Jan - Dec 20	Budget	\$ Over Bu...	% of Budget
Income				
4101 · General Fund				
101-402 · Current property tax	135,296.01	141,000.00	-5,703.99	96.0%
101-403 · 425 monies	10,605.02	10,000.00	605.02	106.1%
101-404 · CFR/Pilt tax	25,257.40	25,000.00	257.40	101.0%
101-406 · Collections fees Schools	21,798.00	26,000.00	-4,202.00	83.8%
101-445 · Penalties and Interest on...	9.63	50.00	-40.37	19.3%
101-447 · Building and Zoning	2,360.00	2,000.00	360.00	118.0%
101-501 · State Recreation	0.00	0.00	0.00	0.0%
101-573 · Local Com Stabilization ...	9,323.93			
101-574 · State Shared Revenue	232,176.00	232,000.00	176.00	100.1%
101-607 · Franchise Fees/Maintena...	14,114.03	14,000.00	114.03	100.8%
101-626 · Election reimb-Services ...	4,584.64	4,500.00	84.64	101.9%
101-634 · Marihuana Fund	0.00	0.00	0.00	0.0%
101-658 · Parking Tickets	0.00	50.00	-50.00	0.0%
101-669 · Tower Fees	600.00	550.00	50.00	109.1%
101-671 · Interest	233.06	300.00	-66.94	77.7%
101-676 · Reimbursements	3,026.87	3,000.00	26.87	100.9%
101-678 · Land Division	375.00	375.00	0.00	100.0%
101-684 · Miscellaneous	832.12	800.00	32.12	104.0%
101-685 · Administration fees-Taxes	42,445.32	43,000.00	-554.68	98.7%
101-687 · Refunds	1,068.78	1,000.00	68.78	106.9%
Total 4101 · General Fund	504,105.81	503,625.00	480.81	100.1%
4206 · Hurontown Fire Department				
206-402 · Current Property Tax	61,909.08	64,000.00	-2,090.92	96.7%
206-403 · 425 Monies HTFD	3,181.79	3,182.00	-0.21	100.0%
206-450 · Jaws of Life	0.00	50.00	-50.00	0.0%
206-501 · Federal Grants	0.00	0.00	0.00	0.0%
206-671 · Interest	110.09	150.00	-39.91	73.4%
Total 4206 · Hurontown Fire Departm...	65,200.96	67,382.00	-2,181.04	96.8%
4207 · Otter Lake Fire Department				
207-402 · Current Property Tax	41,271.72	43,000.00	-1,728.28	96.0%
207-403 · 425 Monies OLFD	2,121.19	2,122.00	-0.81	100.0%
207-450 · First Responders	0.00	50.00	-50.00	0.0%
207-671 · Interest	43.06	100.00	-56.94	43.1%
207-699 · Transfer from general fu...	5,000.00	10,300.00	-5,300.00	48.5%
Total 4207 · Otter Lake Fire Department	48,435.97	55,572.00	-7,136.03	87.2%
4209 · Cemetery				
209-630 · Water	1,655.00	1,600.00	55.00	103.4%
209-631 · Sprinkler	0.00	0.00	0.00	0.0%
209-634 · Cartakers Fees	0.00	0.00	0.00	0.0%
209-635 · Vault Storage	1,800.00	1,600.00	200.00	112.5%
209-636 · Grave Openings	0.00	0.00	0.00	0.0%
209-637 · Annual Care	875.00	800.00	75.00	109.4%
209-638 · Grave Improvements	0.00	0.00	0.00	0.0%
209-639 · Lot Sales	1,500.00	1,500.00	0.00	100.0%
209-640 · Burials-Cremains	16,000.00	16,000.00	0.00	100.0%
209-665 · Interest Income	38.57	50.00	-11.43	77.1%
209-671 · Perpetual Care (Int Trans...	0.00	39,000.00	-39,000.00	0.0%
Total 4209 · Cemetery	21,868.57	60,550.00	-38,681.43	36.1%
4212 · Liquor Law Enforcement				
212-573 · State Revenue	2,137.30	2,100.00	37.30	101.8%
4212 · Liquor Law Enforcement - ...	0.00	0.00	0.00	0.0%
Total 4212 · Liquor Law Enforcement	2,137.30	2,100.00	37.30	101.8%
4590 · Portage Sewer Fund				
590-625 · Late fees	5,023.04	5,000.00	23.04	100.5%
590-642 · Charges for Service O&M	223,658.30	225,000.00	-1,341.70	99.4%
590-643 · Copper Ridge Penalties	123.02	150.00	-26.98	82.0%

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through December 2020

	Jan - Dec 20	Budget	\$ Over Bu...	% of Budget
Total 4590 · Portage Sewer Fund	228,804.36	230,150.00	-1,345.64	99.4%
4591 · Portage Water				
591-625 · Late fees	3,567.65	3,000.00	567.65	118.9%
591-629 · Hook-up, on/off, house m...	0.00	0.00	0.00	0.0%
591-642 · Charges for Services	264,949.17	170,000.00	94,949.17	155.9%
591-671 · Interest income	67.64	100.00	-32.36	67.6%
Total 4591 · Portage Water	268,584.46	173,100.00	95,484.46	155.2%
4592 · Dakota Water				
592-625 · Late Fees	321.97	275.00	46.97	117.1%
592-629 · Hook-up, on/off, house ...	0.00	100.00	-100.00	0.0%
592-642 · Charges for services	25,410.48	24,000.00	1,410.48	105.9%
592-671 · Interest income	156.74	200.00	-43.26	78.4%
Total 4592 · Dakota Water	25,889.19	24,575.00	1,314.19	105.3%
4593 · Woodland Water				
593-625 · Late Fees	241.64	300.00	-58.36	80.5%
593-629 · Hook-up, on/off, house ...	0.00	0.00	0.00	0.0%
593-642 · Charges for Services	47,064.90	48,000.00	-935.10	98.1%
593-671 · Interest income	117.04	200.00	-82.96	58.5%
Total 4593 · Woodland Water	47,423.58	48,500.00	-1,076.42	97.8%
4594 · Dakota Sewer				
594-625 · Late Fees	983.17	1,000.00	-16.83	98.3%
594-629 · Hook-ups	0.00	100.00	-100.00	0.0%
594-642 · Charges for Service O&M	31,132.47	34,000.00	-2,867.53	91.6%
594-672 · Interest Income	124.46	200.00	-75.54	62.2%
Total 4594 · Dakota Sewer	32,240.10	35,300.00	-3,059.90	91.3%
4711 · Perpetual Care Revenue				
711-640 · Perpetual Care Sales	-7,157.23	12,000.00	-19,157.23	-59.6%
711-666 · Dividends	0.00	0.00	0.00	0.0%
711-667 · Capital Gains & Losses	-65,562.32	1,000.00	-66,562.32	-6,556.2%
Total 4711 · Perpetual Care Revenue	-72,719.55	13,000.00	-85,719.55	-559.4%
Total Income	1,171,970.75	1,213,854.00	-41,883.25	96.5%
Expense				
6101 · General Expenses				
101 · Township Board				
101-705 · Salaries	7,020.00	7,500.00	-480.00	93.6%
101-727 · Operating Supplies	180.07	200.00	-19.93	90.0%
101-881 · Contributions	600.00	700.00	-100.00	85.7%
101-955 · Education/Workshops	0.00	50.00	-50.00	0.0%
Total 101 · Township Board	7,800.07	8,450.00	-649.93	92.3%
171 · Supervisor				
171-705 · Salaries	25,961.50	27,000.00	-1,038.50	96.2%
171-727 · Supplies	179.06	300.00	-120.94	59.7%
171-853 · phone bill	900.78	1,000.00	-99.22	90.1%
171-860 · Travel Expense	0.00	50.00	-50.00	0.0%
171-955 · Education/Workshops	0.00	50.00	-50.00	0.0%
171-977 · Equipment & Repair	249.93	500.00	-250.07	50.0%
Total 171 · Supervisor	27,291.27	28,900.00	-1,608.73	94.4%
191 · Elections				
191-707 · Salaries	10,775.00	11,000.00	-225.00	98.0%
191-727 · Operating Supplies	7,943.07	8,000.00	-56.93	99.3%
191-860 · Travel Expense	906.20	1,000.00	-93.80	90.6%
191-900 · Printing & Publishing	356.94	400.00	-43.06	89.2%
191-955 · Education/Workshops	0.00	50.00	-50.00	0.0%

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through December 2020

	Jan - Dec 20	Budget	\$ Over Bu...	% of Budget
Total 191 · Elections	19,981.21	20,450.00	-468.79	97.7%
210 · Assessor				
210-705 · Salaries	38,461.50	40,000.00	-1,538.50	96.2%
210-710 · Hospitalization insura...	0.00	100.00	-100.00	0.0%
210-713 · Accident Fund workm...	761.95	800.00	-38.05	95.2%
210-728 · Supplies	2,653.46	2,800.00	-146.54	94.8%
210-803 · Contracted Labor	532.70	400.00	132.70	133.2%
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	500.00	-500.00	0.0%
Total 210 · Assessor	42,409.61	45,350.00	-2,940.39	93.5%
215 · Clerk				
215-705 · Salaries	25,961.50	27,000.00	-1,038.50	96.2%
215-707 · Deputy Salary	4,116.25	5,000.00	-883.75	82.3%
215-727 · Supplies	1,205.87	1,500.00	-294.13	80.4%
215-860 · Travel Expense	0.00	50.00	-50.00	0.0%
215-955 · Education/Workshops	0.00	50.00	-50.00	0.0%
215-977 · Equipment	0.00	100.00	-100.00	0.0%
Total 215 · Clerk	31,283.62	33,700.00	-2,416.38	92.8%
248 · General Services				
248-727 · Supplies	610.29	800.00	-189.71	76.3%
248-801 · Professional Service	25,726.24	26,000.00	-273.76	98.9%
248-941 · Tower Rent	960.00	1,200.00	-240.00	80.0%
248-943 · Tower Power	1,861.92	2,000.00	-138.08	93.1%
248-956 · Miscellaneous Servic...	0.00	0.00	0.00	0.0%
248-958 · Dues & Membership	4,146.15	4,500.00	-353.85	92.1%
Total 248 · General Services	33,304.60	34,500.00	-1,195.40	96.5%
253 · Treasurer				
253-705 · Salaries	25,961.50	27,000.00	-1,038.50	96.2%
253-707 · Deputy Salary	6,390.00	7,000.00	-610.00	91.3%
253-727 · Supplies	636.88	700.00	-63.12	91.0%
253-728 · Tax Supplies	3,152.93	3,500.00	-347.07	90.1%
253-860 · Travel Expense	0.00	0.00	0.00	0.0%
253-955 · Education/Workshops	0.00	0.00	0.00	0.0%
253-958 · Dues & Memberships	0.00	0.00	0.00	0.0%
253-977 · Equipment	0.00	100.00	-100.00	0.0%
Total 253 · Treasurer	36,141.31	38,300.00	-2,158.69	94.4%
256 · Town Hall				
256-707 · Salaries	12,176.20	15,000.00	-2,823.80	81.2%
256-727 · Supplies	3,023.10	4,000.00	-976.90	75.6%
256-731 · Ground & Build Maint...	222.36	400.00	-177.64	55.6%
256-800 · Contractual Services	4,974.15	6,000.00	-1,025.85	82.9%
256-850 · Web page Development	0.00	0.00	0.00	0.0%
256-853 · Telephone	1,372.02	1,600.00	-227.98	85.8%
256-920 · Lights	1,857.43	2,200.00	-342.57	84.4%
256-923 · Heat	659.78	1,000.00	-340.22	66.0%
256-924 · Water	263.97	400.00	-136.03	66.0%
256-977 · Equipment & Repair	0.00	200.00	-200.00	0.0%
Total 256 · Town Hall	24,549.01	30,800.00	-6,250.99	79.7%
265 · Maintenance Building				
265-707 · Salaries	12,874.39	17,500.00	-4,625.61	73.6%
265-740 · Operating Supplies	8,009.47	9,000.00	-990.53	89.0%
265-853 · Telephone	1,250.60	1,300.00	-49.40	96.2%
265-920 · Lights	2,019.05	2,500.00	-480.95	80.8%
265-923 · Heat	1,013.84	1,400.00	-386.16	72.4%
265-927 · Water/Sewer	913.42	1,000.00	-86.58	91.3%
265-931 · Ground & Build Maint...	553.34	800.00	-246.66	69.2%
265-970 · Capital Outlay	0.00	200.00	-200.00	0.0%

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

	Jan - Dec 20	Budget	\$ Over Bu...	% of Budget
265-977 · Equipment & Repair	1,870.88	2,500.00	-629.12	74.8%
Total 265 · Maintenance Building	28,504.99	36,200.00	-7,695.01	78.7%
294 · Other Activity				
294-707 · Salaries	18,462.41	20,000.00	-1,537.59	92.3%
294-708 · Medicare	2,945.98	3,000.00	-54.02	98.2%
294-709 · FICA	12,596.38	13,000.00	-403.62	96.9%
294-710 · Hospitalization	29,094.17	30,000.00	-905.83	97.0%
294-711 · Life Insurance	544.80	1,000.00	-455.20	54.5%
294-712 · Retirement	8,754.15	10,000.00	-1,245.85	87.5%
294-713 · Worker's Comp	6,581.40	16,000.00	-9,418.60	41.1%
294-714 · Unemployment	8,813.27	13,000.00	-4,186.73	67.8%
294-802 · Bd of Review				
294-901 · Printing & Publishi...	119.25	400.00	-280.75	29.8%
294-955 · Education/Worksh...	352.50	400.00	-47.50	88.1%
707 · BR Salary	1,140.00	1,400.00	-260.00	81.4%
956 · BR Miscellaneous	46.09	50.00	-3.91	92.2%
Total 294-802 · Bd of Review	1,657.84	2,250.00	-592.16	73.7%
294-810 · Insurance MTPP Han...	15,532.41	16,000.00	-467.59	97.1%
294-900 · Printing & Publishing	0.00	1,700.00	-1,700.00	0.0%
294-926 · Street Lights	19,104.01	22,000.00	-2,895.99	86.8%
294-931 · Ground & Building M...	0.00	0.00	0.00	0.0%
294-956 · Miscellaneous	0.00	0.00	0.00	0.0%
Total 294 · Other Activity	124,086.82	147,950.00	-23,863.18	83.9%
295 · Motor Vehicle Pool				
295-707 · Salaries	3,868.00	4,000.00	-132.00	96.7%
295-740 · Operating Supplies	389.27	400.00	-10.73	97.3%
295-751 · Fuel	4,091.56	5,000.00	-908.44	81.8%
295-977 · Equipment & Repair	13,420.64	15,000.00	-1,579.36	89.5%
Total 295 · Motor Vehicle Pool	21,769.47	24,400.00	-2,630.53	89.2%
301 · Constable				
301-703 · Salaries	3,036.00	3,100.00	-64.00	97.9%
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	3,137.71	3,350.00	-212.29	93.7%
410 · Zoning and Planning				
410-703 · Salaries	1,980.00	2,000.00	-20.00	99.0%
410-707 · Salary	3,600.00	4,000.00	-400.00	90.0%
410-727 · Supplies	185.00	200.00	-15.00	92.5%
410-801 · Professional services	0.00	100.00	-100.00	0.0%
410-803 · Contract Labor	0.00	100.00	-100.00	0.0%
410-860 · Travel Expense	375.48	500.00	-124.52	75.1%
410-900 · Printing & Publishing	63.60	100.00	-36.40	63.6%
Total 410 · Zoning and Planning	6,204.08	7,000.00	-795.92	88.6%
446 · Roads and Streets				
446-707 · Salaries	503.75	600.00	-96.25	84.0%
446-740 · Supplies	893.36	1,000.00	-106.64	89.3%
446-935 · Oiling	910.00	1,000.00	-90.00	91.0%
446-936 · Signs	197.21	300.00	-102.79	65.7%
446-937 · Paving	0.00	500.00	-500.00	0.0%
Total 446 · Roads and Streets	2,504.32	3,400.00	-895.68	73.7%
634 · Marihuana				
634-801 · Professional Services	757.50	1,000.00	-242.50	75.8%
634-900 · Printing and Publishing	318.00	400.00	-82.00	79.5%
634 · Marihuana - Other	0.00	800.00	-800.00	0.0%

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through December 2020

	Jan - Dec 20	Budget	\$ Over Bu...	% of Budget
Total 634 · Marihuana	1,075.50	2,200.00	-1,124.50	48.9%
751 · Recreation				
751-707 · Salaries	17,152.39	18,000.00	-847.61	95.3%
751-740 · Supplies	2,462.96	2,700.00	-237.04	91.2%
751-800 · Contractual Services	13,445.80	14,000.00	-554.20	96.0%
751-801 · Professional Services	310.50	500.00	-189.50	62.1%
751-900 · Printing & Publishing	95.40	100.00	-4.60	95.4%
751-920 · Lights	1,896.69	2,300.00	-403.31	82.5%
751-923 · Heat	652.52	1,000.00	-347.48	65.3%
751-927 · Water/Sewer	433.75	1,000.00	-566.25	43.4%
751-970 · Recreation Capitol Ou...	146.31	200.00	-53.69	73.2%
751-977 · Equipment & Repair	0.00	500.00	-500.00	0.0%
Total 751 · Recreation	36,596.32	40,300.00	-3,703.68	90.8%
850-999 · Transfer to Other Funds	5,000.00	10,300.00	-5,300.00	48.5%
Total 6101 · General Expenses	451,639.91	515,550.00	-63,910.09	87.6%
6209 · Cemetery Expenses				
209-706 · Prisoners	0.00	50.00	-50.00	0.0%
209-707 · Salaries	53,561.61	54,000.00	-438.39	99.2%
209-708 · Medicare	776.85	800.00	-23.15	97.1%
209-709 · FICA	3,316.99	3,500.00	-183.01	94.8%
209-712 · Retirement	3,429.41	3,800.00	-370.59	90.2%
209-713 · Workers 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	2,586.69	3,000.00	-413.31	86.2%
209-751 · Fuel	792.73	1,000.00	-207.27	79.3%
209-800 · Professional Fees	0.00	0.00	0.00	0.0%
209-801 · Contractual Services	242.38	400.00	-157.62	60.6%
209-810 · Cemetery Insurance	2,268.70	2,500.00	-231.30	90.7%
209-853 · Telephone	432.78	550.00	-117.22	78.7%
209-900 · Printing & Publishing	190.80	200.00	-9.20	95.4%
209-920 · Lights	767.63	1,200.00	-432.37	64.0%
209-923 · Heat	0.00	75.00	-75.00	0.0%
209-924 · Water Charges	1,444.18	1,500.00	-55.82	96.3%
209-930 · Ground & Building Rep...	0.00	100.00	-100.00	0.0%
209-955 · Education-Training	0.00	100.00	-100.00	0.0%
209-977 · Cemetery equip & rep	2,059.95	2,100.00	-40.05	98.1%
Total 6209 · Cemetery Expenses	74,411.67	79,375.00	-4,963.33	93.7%
6212 · Liquor Law Expenses				
212-707 · Salaries	1,944.00	2,050.00	-106.00	94.8%
212-708 · Medicare	16.45	50.00	-33.55	32.9%
212-709 · FICA	70.28	125.00	-54.72	56.2%
212-713 · Workers 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	2,071.41	2,425.00	-353.59	85.4%
6500 · Hurontown Fire Expenses				
500-705 · Salaries	3,720.00	3,900.00	-180.00	95.4%
500-708 · Medicare	41.69	75.00	-33.31	55.6%
500-709 · FICA	178.28	350.00	-171.72	50.9%
500-713 · Workers Comp-Accident...	1,218.78	1,700.00	-481.22	71.7%
500-726 · Jaws of Life	34,993.60	35,000.00	-6.40	100.0%
500-740 · Supplies	19,280.85	20,000.00	-719.15	96.4%
500-751 · Fuel	661.51	1,000.00	-338.49	66.2%
500-803 · Contract Labor	3,775.00	4,000.00	-225.00	94.4%
500-810 · Insurance-Hannula	2,162.82	2,500.00	-337.18	86.5%
500-853 · Telephone/internet/TV	1,981.51	2,000.00	-18.49	99.1%
500-860 · Travel Expense	0.00	100.00	-100.00	0.0%
500-920 · Lights	1,307.27	1,500.00	-192.73	87.2%
500-923 · Heat	1,405.60	1,600.00	-194.40	87.9%
500-927 · Water/Sewer	648.37	900.00	-251.63	72.0%

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through December 2020

	Jan - Dec 20	Budget	\$ Over Bu...	% of Budget
500-950 · Building Upkeep	4,877.23	5,000.00	-122.77	97.5%
500-955 · Education/Training	300.00	300.00	0.00	100.0%
500-956 · Miscellaneous	0.00			
500-958 · Membership & Dues	30.00	100.00	-70.00	30.0%
500-977 · Equipment & Repairs	672.76	1,000.00	-327.24	67.3%
Total 6500 · Hurontown Fire Expenses	77,255.27	81,025.00	-3,769.73	95.3%
6501 · Otter Lake Fire Expenses				
501-705 · Salaries	2,737.50	3,000.00	-262.50	91.3%
501-708 · Medicare	36.10	60.00	-23.90	60.2%
501-709 · FICA	154.24	200.00	-45.76	77.1%
501-713 · Worker's Comp-Accident...	608.54	750.00	-141.46	81.1%
501-726 · First Responders Supplies	621.92	700.00	-78.08	88.8%
501-727 · OLFD - First Responders	0.00	700.00	-700.00	0.0%
501-740 · Supplies	800.35	1,000.00	-199.65	80.0%
501-751 · Fuel	279.53	550.00	-270.47	50.8%
501-801 · Contractual Services	10,506.55	12,000.00	-1,493.45	87.6%
501-810 · Insurance-Hannula	3,015.75	3,100.00	-84.25	97.3%
501-853 · Telephone/Internet	1,506.07	1,600.00	-93.93	94.1%
501-860 · Travel Expense	0.00	100.00	-100.00	0.0%
501-920 · Lights	1,068.31	1,400.00	-331.69	76.3%
501-923 · Heat	3,150.74	5,000.00	-1,849.26	63.0%
501-950 · Building Upkeep	37,687.60	40,000.00	-2,312.40	94.2%
501-955 · Education	0.00	100.00	-100.00	0.0%
501-958 · Membership & Dues	30.00	60.00	-30.00	50.0%
501-977 · Equipment & Repairs	1,402.09	1,600.00	-197.91	87.6%
Total 6501 · Otter Lake Fire Expenses	63,605.29	71,920.00	-8,314.71	88.4%
6590 · Portage Sewer Expenses				
590-707 · Salaries	21,627.29	22,000.00	-372.71	98.3%
590-708 · Medicare	298.21	400.00	-101.79	74.6%
590-709 · FICA	1,232.70	1,600.00	-367.30	77.0%
590-710 · Hospitalization	5,980.71	6,000.00	-19.29	99.7%
590-711 · Life Insurance	352.80	700.00	-347.20	50.4%
590-712 · Sewer Retirement	1,044.81	1,200.00	-155.19	87.1%
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	6,541.12	8,000.00	-1,458.88	81.8%
590-751 · Fuel	1,339.82	1,500.00	-160.18	89.3%
590-801 · Professional Services	4,447.79	5,000.00	-552.21	89.0%
590-810 · Insurance	1,325.87	1,800.00	-474.13	73.7%
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	5,669.99	6,300.00	-630.01	90.0%
590-923 · Heat Main St Lift Stations	621.71	800.00	-178.29	77.7%
590-927 · Use Billing	133,355.68	140,000.00	-6,644.32	95.3%
590-977 · Equipment & Repairs	4,216.67	6,000.00	-1,783.33	70.3%
Total 6590 · Portage Sewer Expenses	191,534.54	216,550.00	-25,015.46	88.4%
6591 · Portage Water Expenses				
591-707 · Salaries	25,652.20	27,000.00	-1,347.80	95.0%
591-708 · Medicare	355.37	450.00	-94.63	79.0%
591-709 · FICA	1,448.15	1,800.00	-351.85	80.5%
591-710 · Hospitalization	12,113.45	13,000.00	-886.55	93.2%
591-711 · Life Insurance	281.40	375.00	-93.60	75.0%
591-712 · Retirement	1,278.83	1,300.00	-21.17	98.4%
591-713 · Worker'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	4,440.56	5,000.00	-559.44	88.8%
591-751 · Fuel	1,625.87	2,000.00	-374.13	81.3%
591-801 · Professional Services	11,742.13	12,000.00	-257.87	97.9%
591-810 · PW Insurance	3,071.87	5,300.00	-2,228.13	58.0%
591-824 · Water Purchased	44,886.33	50,000.00	-5,113.67	89.8%
591-830 · RV Principal & Interest	0.00	0.00	0.00	0.0%

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through December 2020

	Jan - Dec 20	Budget	\$ Over Bu...	% of Budget
591-832 · RD Loan Principal & Inte...	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	1,496.81	2,500.00	-1,003.19	59.9%
591-955 · Education	0.00	120.00	-120.00	0.0%
591-958 · Memberships & Dues	485.00	500.00	-15.00	97.0%
591-968 · Repair and Replace Depr...	0.00	6,900.00	-6,900.00	0.0%
591-977 · Equipment and Repair	12,830.00	13,000.00	-170.00	98.7%
Total 6591 · Portage Water Expenses	135,059.54	181,645.00	-46,585.46	74.4%
6592 · Dakota Water Expense				
592-707 · Salaries	2,821.58	3,000.00	-178.42	94.1%
592-708 · Medicare	39.03	50.00	-10.97	78.1%
592-709 · FICA	161.63	175.00	-13.37	92.4%
592-710 · Hospitalization	692.42	700.00	-7.58	98.9%
592-711 · Life Insurance	42.00	100.00	-58.00	42.0%
592-712 · Retirement	145.01	200.00	-54.99	72.5%
592-713 · Worker'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	136.72	300.00	-163.28	45.6%
592-751 · Fuel	204.64	300.00	-95.36	68.2%
592-801 · Professional Services	633.87	800.00	-166.13	79.2%
592-810 · DW insurance	301.87	500.00	-198.13	60.4%
592-824 · Water Purchased	701.66	1,000.00	-298.34	70.2%
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	252.45	300.00	-47.55	84.2%
592-968 · Repair and Replace Depr...	0.00	8,400.00	-8,400.00	0.0%
Total 6592 · Dakota Water Expense	6,254.59	26,625.00	-20,370.41	23.5%
6593 · Woodland Expenses				
593-707 · Salaries	2,853.62	3,000.00	-146.38	95.1%
593-708 · Medicare	38.49	50.00	-11.51	77.0%
593-709 · FICA	160.59	200.00	-39.41	80.3%
593-710 · Hospitalization	692.42	800.00	-107.58	86.6%
593-711 · Life Insurance	71.40	100.00	-28.60	71.4%
593-712 · Retirement	142.03	150.00	-7.97	94.7%
593-713 · Worker'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	424.50	600.00	-175.50	70.8%
593-751 · Fuel	334.54	500.00	-165.46	66.9%
593-801 · Professional Services	866.44	1,000.00	-133.56	86.6%
593-810 · insurance	226.87	300.00	-73.13	75.6%
593-824 · Water Purchased	35,066.80	36,000.00	-933.20	97.4%
593-944 · State Required Sampling	448.80	600.00	-151.20	74.8%
593-956 · Miscellaneous	0.00	0.00	0.00	0.0%
593-977 · Equipment & Repairs	0.00	100.00	-100.00	0.0%
Total 6593 · Woodland Expenses	41,579.91	44,000.00	-2,420.09	94.5%
6594 · Dakota Heights Sewer				
594-707 · Salaries	4,283.86	5,000.00	-716.14	85.7%
594-708 · Medicare	59.35	100.00	-40.65	59.4%
594-709 · FICA	247.61	300.00	-52.39	82.5%
594-710 · Hospitalization	769.42	800.00	-30.58	96.2%
594-711 · Life Insurance	42.00	100.00	-58.00	42.0%
594-712 · DH Sewer Retirement	200.33	200.00	0.33	100.2%
594-713 · Worker's Comp Accident...	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	148.93	200.00	-51.07	74.5%
594-751 · Fuel	189.12	250.00	-60.88	75.6%
594-801 · Professional Services	657.75	850.00	-192.25	77.4%
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	474.55	700.00	-225.45	67.8%

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Accrual Basis

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

	Jan - Dec 20	Budget	\$ Over Bu...	% of Budget
594-927 · Use Billing	22,225.02	23,000.00	-774.98	96.6%
594-930 · Equipment & Repairs	0.00	100.00	-100.00	0.0%
594-968 · Repair & Replace Deprec...	0.00	3,100.00	-3,100.00	0.0%
Total 6594 · Dakota Heights Sewer	32,355.59	45,600.00	-13,244.41	71.0%
66900 · Reconciliation Discrepancies	-462.94			
6711 · Perpetual Care Expenses				
711-883 · Transfer to - Cemetery F...	0.00	39,000.00	-39,000.00	0.0%
Total 6711 · Perpetual Care Expenses	0.00	39,000.00	-39,000.00	0.0%
6990 · Payroll Expenses	0.00			
Total Expense	1,075,304.78	1,303,715.00	-228,410.22	82.5%
Net Income	96,665.97	-89,861.00	186,526.97	-107.6%