Charter Township of Portage

Minutes From the December 30, 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 30, 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 any additional changes that need to be made before the end of the year.

- A motion was made by Bill fink, 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

Other discussion Items:

- A motion was made by Smith, seconded by Fink to have Rukkila/Negro complete the Township's W-2's, 1099's and any other yearend financial forms. 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 accept the PAAR plan for 2021, seconded by Anderson. motion was carried by a roll call vote. Aye: Anderson, Bingham, Fink, Ollila, Petersen, Skewes, Smith. Nay: None

Public Comments: Petersen commented that the Houghton County Road commission is getting ready to accept bids for the Boundary Road project.

Public Attendance:

Vanessa Dietz

Adjourn: A motion was made by Anderson to adjourn at 11:44, seconded by Bingham. All in favor.

X [signature]

Bruce Petersen
Supervisor

X [signature]

Amy Skewes
Clerk

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

	Jan - Dec 20	Budget	$ Over Bu...	% of Bu...
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 Sc...	21,798.00	26,000.00	-4,202.00	83.8%
101-445 · Penalties and Inter...	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 Stabiliz...	9,323.93	9,000.00	323.93	103.6%
101-574 · State Shared Reven...	232,176.00	232,000.00	176.00	100.1%
101-607 · Franchise Fees/Mai...	14,114.03	14,000.00	114.03	100.8%
101-626 · Election reimb-Serv...	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	650.00	550.00	100.00	118.2%
101-671 · Interest	271.63	300.00	-28.37	90.5%
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...	42,441.01	43,000.00	-558.99	98.7%
101-687 · Refunds	1,068.78	1,000.00	68.78	106.9%
Total 4101 · General Fund	504,190.07	512,625.00	-8,434.93	98.4%
4206 · Hurontown Fire Departm...				
206-402 · Current Property Tax	61,909.08	61,000.00	909.08	101.5%
206-403 · 425 Monies HTFD	3,181.79	3,182.00	-0.21	100.0%
206-450 · Jaws of Life	0.00	0.00	0.00	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 De...	65,200.96	64,332.00	868.96	101.4%
4207 · Otter Lake Fire Department				
207-402 · Current Property Tax	41,271.72	40,000.00	1,271.72	103.2%
207-403 · 425 Monies OLFD	2,121.19	2,122.00	-0.81	100.0%
207-450 · First Responders	0.00	0.00	0.00	0.0%
207-671 · Interest	43.06	100.00	-56.94	43.1%
207-699 · Transfer from gene...	5,000.00	5,000.00	0.00	100.0%
Total 4207 · Otter Lake Fire Dep...	48,435.97	47,222.00	1,213.97	102.6%
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	2,000.00	1,600.00	400.00	125.0%
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	16,400.00	16,000.00	400.00	102.5%
209-665 · Interest Income	0.00	0.00	0.00	0.0%
209-671 · Perpetual Care (Int ...	0.00	39,000.00	-39,000.00	0.0%
Total 4209 · Cemetery	22,430.00	60,500.00	-38,070.00	37.1%
4212 · Liquor Law Enforcement				
212-573 · State Revenue	2,137.30	2,100.00	37.30	101.8%
4212 · Liquor Law Enforceme...	0.00	0.00	0.00	0.0%
Total 4212 · Liquor Law Enforce...	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 Servic...	223,658.30	223,000.00	658.30	100.3%
590-643 · Copper Ridge Pena...	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 Bu...
Total 4590 · Portage Sewer Fund	228,804.36	228,150.00	654.36	100.3%
4591 · Portage Water				
591-625 · Late fees	3,567.65	3,000.00	567.65	118.9%
591-629 · Hook-up, on/off,ho...	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, ho...	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, h...	0.00	0.00	0.00	0.0%
593-642 · Charges for Services	47,064.90	46,000.00	1,064.90	102.3%
593-671 · Interest income	117.04	200.00	-82.96	58.5%
Total 4593 · Woodland Water	47,423.58	46,500.00	923.58	102.0%
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 Servic...	31,132.47	30,000.00	1,132.47	103.8%
594-672 · Interest Income	124.46	200.00	-75.54	62.2%
Total 4594 · Dakota Sewer	32,240.10	31,300.00	940.10	103.0%
4711 · Perpetual Care Revenue				
711-640 · Perpetual Care Sales	32,842.77	32,000.00	842.77	102.6%
711-666 · Dividends	0.00	0.00	0.00	0.0%
711-667 · Capital Gains & Lo...	-65,562.32	1,000.00	-66,562.32	-6,556.2%
Total 4711 · Perpetual Care Rev...	-32,719.55	33,000.00	-65,719.55	-99.2%
Total Income	1,212,616.44	1,223,404.00	-10,787.56	99.1%
Expense				
6101 · General Expenses				
101 · Township Board				
101-705 · Salaries	7,140.00	7,500.00	-360.00	95.2%
101-727 · Operating Suppl...	195.96	200.00	-4.04	98.0%
101-881 · Contributions	600.00	700.00	-100.00	85.7%
101-955 · Education/Work...	0.00	50.00	-50.00	0.0%
Total 101 · Township Board	7,935.96	8,450.00	-514.04	93.9%
171 · Supervisor				
171-705 · Salaries	26,999.96	27,000.00	-0.04	100.0%
171-727 · Supplies	231.05	300.00	-68.95	77.0%
171-853 · phone bill	901.77	1,000.00	-98.23	90.2%
171-860 · Travel Expense	0.00	50.00	-50.00	0.0%
171-955 · Education/Work...	0.00	50.00	-50.00	0.0%
171-977 · Equipment & Re...	249.93	500.00	-250.07	50.0%
Total 171 · Supervisor	28,382.71	28,900.00	-517.29	98.2%
191 · Elections				
191-707 · Salaries	10,775.00	11,000.00	-225.00	98.0%
191-727 · Operating Suppl...	8,663.52	9,000.00	-336.48	96.3%
191-860 · Travel Expense	906.20	1,000.00	-93.80	90.6%
191-900 · Printing & Publi...	356.94	400.00	-43.06	89.2%
191-955 · Education/Work...	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 Bu...
Total 191 · Elections	20,701.66	21,450.00	-748.34	96.5%
210 · Assessor				
210-705 · Salaries	39,999.96	40,000.00	-0.04	100.0%
210-710 · Hospitalization i...	0.00	100.00	-100.00	0.0%
210-713 · Accident Fund w...	1,338.04	1,500.00	-161.96	89.2%
210-728 · Supplies	2,653.46	2,800.00	-146.54	94.8%
210-803 · Contracted Labor	532.70	600.00	-67.30	88.8%
210-860 · Travel Expense	0.00	200.00	-200.00	0.0%
210-955 · Education/Work...	0.00	550.00	-550.00	0.0%
210-977 · Equipment & Re...	0.00	500.00	-500.00	0.0%
Total 210 · Assessor	44,524.16	46,250.00	-1,725.84	96.3%
215 · Clerk				
215-705 · Salaries	26,999.96	27,000.00	-0.04	100.0%
215-707 · Deputy Salary	4,153.75	5,000.00	-846.25	83.1%
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/Work...	0.00	50.00	-50.00	0.0%
215-977 · Equipment	0.00	100.00	-100.00	0.0%
Total 215 · Clerk	32,359.58	33,700.00	-1,340.42	96.0%
248 · General Services				
248-727 · Supplies	610.29	800.00	-189.71	76.3%
248-801 · Professional Ser...	25,826.24	26,000.00	-173.76	99.3%
248-941 · Tower Rent	960.00	2,100.00	-1,140.00	45.7%
248-943 · Tower Power	2,018.54	2,000.00	18.54	100.9%
248-956 · Miscellaneous S...	0.00	0.00	0.00	0.0%
248-958 · Dues & Member...	4,146.15	4,500.00	-353.85	92.1%
Total 248 · General Services	33,561.22	35,400.00	-1,838.78	94.8%
253 · Treasurer				
253-705 · Salaries	26,999.96	27,000.00	-0.04	100.0%
253-707 · Deputy Salary	6,652.50	7,000.00	-347.50	95.0%
253-727 · Supplies	1,104.31	1,200.00	-95.69	92.0%
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/Work...	0.00	0.00	0.00	0.0%
253-958 · Dues & Member...	0.00	0.00	0.00	0.0%
253-977 · Equipment	0.00	100.00	-100.00	0.0%
Total 253 · Treasurer	37,909.70	38,800.00	-890.30	97.7%
256 · Town Hall				
256-707 · Salaries	12,723.70	15,000.00	-2,276.30	84.8%
256-727 · Supplies	3,156.30	4,000.00	-843.70	78.9%
256-731 · Ground & Build ...	222.36	400.00	-177.64	55.6%
256-800 · Contractual Serv...	5,018.46	6,000.00	-981.54	83.6%
256-850 · Web page Devel...	0.00	0.00	0.00	0.0%
256-853 · Telephone	1,566.97	1,600.00	-33.03	97.9%
256-920 · Lights	2,014.63	2,200.00	-185.37	91.6%
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 & Re...	0.00	200.00	-200.00	0.0%
Total 256 · Town Hall	25,626.17	30,800.00	-5,173.83	83.2%
265 · Maintenance Building				
265-707 · Salaries	13,584.89	17,500.00	-3,915.11	77.6%
265-740 · Operating Suppl...	8,656.97	9,000.00	-343.03	96.2%
265-853 · Telephone	1,250.60	1,300.00	-49.40	96.2%
265-920 · Lights	2,139.52	2,500.00	-360.48	85.6%
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 ...	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 Bu...
265-977 · Equipment & Re...	1,870.88	2,500.00	-629.12	74.8%
Total 265 · Maintenance Buil...	29,983.46	36,200.00	-6,216.54	82.8%
294 · Other Activity				
294-707 · Salaries	19,594.41	20,000.00	-405.59	98.0%
294-708 · Medicare	2,973.52	3,000.00	-26.48	99.1%
294-709 · FICA	12,714.18	13,000.00	-285.82	97.8%
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	9,171.64	10,000.00	-828.36	91.7%
294-713 · Worker's Comp	9,544.45	16,000.00	-6,455.55	59.7%
294-714 · Unemployment	8,813.27	13,000.00	-4,186.73	67.8%
294-802 · Bd of Review				
294-901 · Printing & Pu...	119.25	400.00	-280.75	29.8%
294-955 · Education/Wo...	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 Revi...	1,657.84	2,250.00	-592.16	73.7%
294-810 · Insurance MTPP...	15,532.41	16,000.00	-467.59	97.1%
294-900 · Printing & Publi...	0.00	500.00	-500.00	0.0%
294-926 · Street Lights	19,104.01	22,000.00	-2,895.99	86.8%
294-931 · Ground & Buildi...	0.00	0.00	0.00	0.0%
294-956 · Miscellaneous	0.00	0.00	0.00	0.0%
Total 294 · Other Activity	128,744.70	146,750.00	-18,005.30	87.7%
295 · Motor Vehicle Pool				
295-707 · Salaries	3,999.50	4,000.00	-0.50	100.0%
295-740 · Operating Suppl...	389.27	400.00	-10.73	97.3%
295-751 · Fuel	4,091.56	5,000.00	-908.44	81.8%
295-977 · Equipment & Re...	13,427.12	15,000.00	-1,572.88	89.5%
Total 295 · Motor Vehicle Pool	21,907.45	24,400.00	-2,492.55	89.8%
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	172.58	200.00	-27.42	86.3%
Total 301 · Constable	3,208.58	3,350.00	-141.42	95.8%
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	237.00	300.00	-63.00	79.0%
410-801 · Professional ser...	0.00	100.00	-100.00	0.0%
410-803 · Contract Labor	0.00	100.00	-100.00	0.0%
410-860 · Travel Expense	456.56	500.00	-43.44	91.3%
410-900 · Printing & Publi...	63.60	100.00	-36.40	63.6%
Total 410 · Zoning and Planni...	6,337.16	7,100.00	-762.84	89.3%
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 Ser...	757.50	1,000.00	-242.50	75.8%
634-900 · Printing and Pub...	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 Bu...
Total 634 · Marihuana	1,075.50	2,200.00	-1,124.50	48.9%
751 · Recreation				
751-707 · Salaries	17,314.89	18,000.00	-685.11	96.2%
751-740 · Supplies	2,542.48	2,700.00	-157.52	94.2%
751-800 · Contractual Serv...	13,445.80	14,000.00	-554.20	96.0%
751-801 · Professional Ser...	310.50	500.00	-189.50	62.1%
751-900 · Printing & Publi...	95.40	100.00	-4.60	95.4%
751-920 · Lights	2,023.25	2,300.00	-276.75	88.0%
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 Capit...	146.31	200.00	-53.69	73.2%
751-977 · Equipment & Re...	0.00	500.00	-500.00	0.0%
Total 751 · Recreation	36,964.90	40,300.00	-3,335.10	91.7%
850-999 · Transfer to Other F...				
850-207 · Transfer to Othe...	10,300.00	10,300.00	0.00	100.0%
850-209 · Transfer to Othe...	13,302.00	14,000.00	-698.00	95.0%
Total 850-999 · Transfer to Ot...	23,602.00	24,300.00	-698.00	97.1%
Total 6101 · General Expenses	485,329.23	531,750.00	-46,420.77	91.3%
6209 · Cemetery Expenses				
209-706 · Prisoners	0.00	50.00	-50.00	0.0%
209-707 · Salaries	53,650.99	54,000.00	-349.01	99.4%
209-708 · Medicare	778.97	800.00	-21.03	97.4%
209-709 · FICA	3,326.06	3,500.00	-173.94	95.0%
209-712 · Retirement	3,433.88	3,800.00	-366.12	90.4%
209-713 · Workers Comp	4,521.85	5,000.00	-478.15	90.4%
209-714 · Unemployment	0.00	1,500.00	-1,500.00	0.0%
209-740 · Operating Supplies	2,627.69	3,000.00	-372.31	87.6%
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	817.94	1,200.00	-382.06	68.2%
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 & Buildiing...	0.00	100.00	-100.00	0.0%
209-955 · Education-Training	0.00	100.00	-100.00	0.0%
209-977 · Cemetery equip & r...	2,059.95	2,100.00	-40.05	98.1%
Total 6209 · Cemetery Expenses	76,588.90	81,375.00	-4,786.10	94.1%
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	77.02	100.00	-22.98	77.0%
212-740 · Operating Supplies	0.00	100.00	-100.00	0.0%
Total 6212 · Liquor Law Expenses	2,107.75	2,425.00	-317.25	86.9%
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-Acc...	2,118.35	2,200.00	-81.65	96.3%
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/...	1,981.51	2,000.00	-18.49	99.1%

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

	Jan - Dec 20	Budget	$ Over Bu...	% of Bu...
500-860 · Travel Expense	0.00	100.00	-100.00	0.0%
500-920 · Lights	1,444.17	1,500.00	-55.83	96.3%
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%
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 Exp...	78,291.74	81,525.00	-3,233.26	96.0%
6501 · Otter Lake Fire Expenses				
501-705 · Salaries	2,737.50	3,000.00	-262.50	91.3%
501-708 · Medicare	39.73	60.00	-20.27	66.2%
501-709 · FICA	169.74	200.00	-30.26	84.9%
501-713 · Worker's Comp-Ac...	1,002.89	1,100.00	-97.11	91.2%
501-726 · First Responders S...	621.92	700.00	-78.08	88.8%
501-727 · OLFD - First Respo...	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 Exp...	64,018.77	72,270.00	-8,251.23	88.6%
6590 · Portage Sewer Expenses				
590-707 · Salaries	22,821.67	23,000.00	-178.33	99.2%
590-708 · Medicare	340.21	400.00	-59.79	85.1%
590-709 · FICA	1,412.30	1,600.00	-187.70	88.3%
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	1,099.43	1,200.00	-100.57	91.6%
590-713 · Workmen's Comp	323.48	600.00	-276.52	53.9%
590-714 · Sewage Unemploy...	0.00	400.00	-400.00	0.0%
590-740 · Operating Supplies	6,621.42	8,000.00	-1,378.58	82.8%
590-751 · Fuel	1,339.82	1,500.00	-160.18	89.3%
590-801 · Professional Servic...	5,537.79	6,000.00	-462.21	92.3%
590-810 · Insurance	1,325.87	1,800.00	-474.13	73.7%
590-832 · RD Principal and In...	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	6,184.30	6,300.00	-115.70	98.2%
590-923 · Heat Main St Lift St...	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 Exp...	195,013.23	218,550.00	-23,536.77	89.2%
6591 · Portage Water Expenses				
591-707 · Salaries	26,642.33	27,000.00	-357.67	98.7%
591-708 · Medicare	401.97	450.00	-48.03	89.3%
591-709 · FICA	1,647.41	1,800.00	-152.59	91.5%
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	1,324.51	1,400.00	-75.49	94.6%
591-713 · Worker's Comp	899.57	1,600.00	-700.43	56.2%
591-714 · Unemployment	0.00	800.00	-800.00	0.0%
591-740 · Operating Supplies	4,520.56	5,000.00	-479.44	90.4%
591-751 · Fuel	1,625.87	2,000.00	-374.13	81.3%

Charter Township of Portage
Profit & Loss Budget vs. Actual
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	Jan - Dec 20	Budget	$ Over Bu...	% of Bu...
591-801 · Professional Servic...	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 & Inter...	0.00	0.00	0.00	0.0%
591-832 · RD Loan Principal ...	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 Sa...	1,496.81	2,500.00	-1,003.19	59.9%
591-955 · Education	325.00	400.00	-75.00	81.3%
591-958 · Memberships & Dues	485.00	500.00	-15.00	97.0%
591-968 · Repair and Replace...	0.00	6,900.00	-6,900.00	0.0%
591-977 · Equipment and Rep...	12,830.00	13,000.00	-170.00	98.7%
Total 6591 · Portage Water Expe...	137,645.78	182,025.00	-44,379.22	75.6%
6592 · Dakota Water Expense				
592-707 · Salaries	2,901.84	3,000.00	-98.16	96.7%
592-708 · Medicare	43.23	50.00	-6.77	86.5%
592-709 · FICA	179.58	200.00	-20.42	89.8%
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	149.02	200.00	-50.98	74.5%
592-713 · Worker's Comp	192.58	200.00	-7.42	96.3%
592-714 · Unemployment	0.00	200.00	-200.00	0.0%
592-740 · Operating Supplies	146.72	300.00	-153.28	48.9%
592-751 · Fuel	204.64	300.00	-95.36	68.2%
592-801 · Professional Servic...	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 Sa...	252.45	300.00	-47.55	84.2%
592-968 · Repair and Replace...	0.00	8,400.00	-8,400.00	0.0%
Total 6592 · Dakota Water Expe...	6,441.88	26,650.00	-20,208.12	24.2%
6593 · Woodland Expenses				
593-707 · Salaries	2,953.87	3,000.00	-46.13	98.5%
593-708 · Medicare	44.54	50.00	-5.46	89.1%
593-709 · FICA	186.48	200.00	-13.52	93.2%
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	147.04	150.00	-2.96	98.0%
593-713 · Worker's Comp	415.15	500.00	-84.85	83.0%
593-714 · Unemployment	0.00	200.00	-200.00	0.0%
593-740 · Operating Supplies	456.35	600.00	-143.65	76.1%
593-751 · Fuel	334.54	500.00	-165.46	66.9%
593-801 · Professional Servic...	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	37,000.00	-1,933.20	94.8%
593-944 · State Required Sa...	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	41,910.70	45,100.00	-3,189.30	92.9%
6594 · Dakota Heights Sewer				
594-707 · Salaries	4,419.37	5,000.00	-580.63	88.4%
594-708 · Medicare	65.24	100.00	-34.76	65.2%
594-709 · FICA	272.81	300.00	-27.19	90.9%
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	206.47	250.00	-43.53	82.6%
594-713 · Worker's Comp Ac...	192.58	200.00	-7.42	96.3%
594-714 · DH Sewer Unemplo...	0.00	150.00	-150.00	0.0%
594-740 · Operating Supplies	159.23	200.00	-40.77	79.6%
594-751 · Fuel	189.12	250.00	-60.88	75.6%

Charter Township of Portage
Profit & Loss Budget vs. Actual
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	Jan - Dec 20	Budget	$ Over Bu...	% of Bu...
594-801 · Professional Servic...	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	576.87	700.00	-123.13	82.4%
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 D...	0.00	3,100.00	-3,100.00	0.0%
Total 6594 · Dakota Heights Se...	32,711.82	45,650.00	-12,938.18	71.7%
66900 · Reconciliation Discrepa...	-462.94			
6711 · Perpetual Care Expenses				
711-883 · Transfer to - Ceme...	0.00	39,000.00	-39,000.00	0.0%
Total 6711 · Perpetual Care Exp...	0.00	39,000.00	-39,000.00	0.0%
6990 · Payroll Expenses	0.00			
Total Expense	1,119,596.86	1,326,320.00	-206,723.14	84.4%
Net Income	**93,019.58**	**-102,916.00**	**195,935.58**	**-90.4%**