

Charter Township of Portage
Minutes From the
December 14, 2021 Board of Trustees Work Session
Of the 2021 Budget

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

The Charter Township of Portage held a Budget Meeting on Tuesday, December 14, 2021, Via Zoom

Call to Order: The meeting was called to order by Bruce Petersen at 3:00 P.M.

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

Board reviewed 2021 Proposed budget through December of 2021 using the 12/31/2021 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 Anderson 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, Ollila, Petersen, Skewes, Smith. Nay: None
- A motion was made by Smith to withdraw \$24,475 in perpetual care interest and an additional \$6000 in a "due to due from" to cover the cemetery, seconded by Ollila. The motion was carried by a roll call vote. Aye: Anderson, Ollila, Petersen, Skewes, Smith. Nay: None

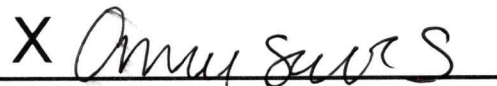
Public Attendance:

None

Adjourn: A motion was made by Anderson to adjourn at 3:40, seconded by Ollila. All in favor.

X 

Bruce Petersen
Supervisor

X 

Amy Skewes
Clerk

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12/12/21

Accrual Basis

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through December 2021

	Jan - Dec 21	Budget	\$ Over Bu...	% of Bud...
Income				
4101 - General Fund				
101-402 - Current property tax	126,688.49	136,000.00	-9,311.51	93.2%
101-403 - 425 monies	10,809.23	10,500.00	309.23	102.9%
101-404 - CFR/Pilt tax	26,658.70	25,000.00	1,658.70	106.6%
101-406 - Collections fees Schools	7,929.00	10,000.00	-2,071.00	79.3%
101-445 - Penalties and Interest o...	0.00	500.00	-500.00	0.0%
101-447 - Building and Zoning	3,820.00	1,500.00	2,320.00	254.7%
101-573 - Local Com Stabilization ...	10,773.55	10,000.00	773.55	107.7%
101-574 - State Shared Revenue	317,630.00	175,550.00	142,080.00	180.9%
101-607 - Franchise Fees/Mainten...	13,705.26	10,000.00	3,705.26	137.1%
101-626 - Election reimb-Services ...	5,670.34			
101-634 - Marihuana Fund	0.00	5,000.00	-5,000.00	0.0%
101-643 - Sand and Gravel Sales	6,518.25			
101-669 - Tower Fees	550.00	600.00	-50.00	91.7%
101-671 - Interest	57.12	150.00	-92.88	38.1%
101-676 - Reimbursements	2,648.00	3,000.00	-352.00	88.3%
101-678 - Land Division	250.00	300.00	-50.00	83.3%
101-684 - Miscellaneous	1,569.80			
101-685 - Administration fees-Taxes	40,858.96	30,000.00	10,858.96	136.2%
101-687 - Refunds	1,515.72	500.00	1,015.72	303.1%
Total 4101 - General Fund	577,652.42	418,600.00	159,052.42	138.0%
4206 - Hurontown Fire Department				
206-402 - Current Property Tax	57,350.52	64,000.00	-6,649.48	89.6%
206-403 - 425 Monies HTFD	3,242.77	3,500.00	-257.23	92.7%
206-404 - HTFD Pilt Tax	283.15	0.00	283.15	100.0%
206-450 - Jaws of Life	0.00	500.00	-500.00	0.0%
206-501 - Federal Grants	0.00	0.00	0.00	0.0%
206-671 - Interest	9.70	100.00	-90.30	9.7%
Total 4206 - Hurontown Fire Departm...	60,886.14	68,100.00	-7,213.86	89.4%
4207 - Otter Lake Fire Department				
207-402 - Current Property Tax	38,233.68	41,000.00	-2,766.32	93.3%
207-403 - 425 Monies OLFD	2,161.84	2,200.00	-38.16	98.3%
207-404 - OLFD Pilt	188.76			
207-450 - First Responders	0.00	500.00	-500.00	0.0%
207-671 - Interest	0.00	50.00	-50.00	0.0%
207-699 - Transfer from general fu...	0.00	0.00	0.00	0.0%
Total 4207 - Otter Lake Fire Departm...	40,584.28	43,750.00	-3,165.72	92.8%
4209 - Cemetery				
209-630 - Water	1,470.00	1,300.00	170.00	113.1%
209-631 - Sprinkler	0.00	100.00	-100.00	0.0%
209-633 - Disinterment	400.00	500.00	-100.00	80.0%
209-634 - Cartakers Fees	50.00	100.00	-50.00	50.0%
209-635 - Vault Storage	1,000.00	1,800.00	-800.00	55.6%
209-636 - Grave Openings	0.00	2,500.00	-2,500.00	0.0%
209-637 - Annual Care	1,400.00	1,000.00	400.00	140.0%
209-638 - Grave Improvements	0.00	200.00	-200.00	0.0%
209-639 - Lot Sales	6,600.00	2,000.00	4,600.00	330.0%
209-640 - Burials-Cremains	19,500.00	14,000.00	5,500.00	139.3%
209-671 - Perpetual Care (Int Tran...	0.00	50.00	-50.00	0.0%
Total 4209 - Cemetery	30,420.00	23,550.00	6,870.00	129.2%
4212 - Liquor Law Enforcement				
212-573 - State Revenue	4,510.61			
4212 - Liquor Law Enforcement - ...	0.00	2,000.00	-2,000.00	0.0%
Total 4212 - Liquor Law Enforcement	4,510.61	2,000.00	2,510.61	225.5%

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through December 2021

	Jan - Dec 21	Budget	\$ Over Bu...	% of Bud...
4590 · Portage Sewer Fund				
590-625 · Late fees	4,170.62	4,500.00	-329.38	92.7%
590-627 · Charges for Service-To...	0.00	0.00	0.00	0.0%
590-642 · Charges for Service O&M	230,619.86	220,000.00	10,619.86	104.8% 130000
590-671 · Interest Income	0.34			
Total 4590 · Portage Sewer Fund	234,790.82	224,500.00	10,290.82	104.6%
4591 · Portage Water				
591-625 · Late fees	2,481.49	3,000.00	-518.51	82.7%
591-629 · Hook-up, on/off, house ...	0.00	200.00	-200.00	0.0% 0
591-642 · Charges for Services	178,445.71	185,000.00	-6,554.29	96.5%
591-671 · Interest income	23.68	75.00	-51.32	31.6%
591-687 · Refunds	8,928.00			8900
Total 4591 · Portage Water	189,878.88	188,275.00	1,603.88	100.9%
4592 · Dakota Water				
592-625 · Late Fees	219.70	250.00	-30.30	87.9%
592-629 · Hook-up, on/off, house ...	0.00	100.00	-100.00	0.0% 0
592-642 · Charges for services	22,756.53	30,000.00	-7,243.47	75.9% 22500
592-671 · Interest income	19.56	200.00	-180.44	9.8% 20
592-687 · Refunds	1,071.36			1000
Total 4592 · Dakota Water	24,067.15	30,550.00	-6,482.85	78.8%
4593 · Woodland Water				
593-625 · Late Fees	417.01	200.00	217.01	208.5% 420
593-629 · Hook-up, on/off, house ...	0.00	200.00	-200.00	0.0% 0
593-642 · Charges for Services	37,229.62	30,000.00	7,229.62	124.1% 37000
593-671 · Interest income	29.17	150.00	-120.83	19.4% 30
593-687 · Refunds	1,904.64			1900
Total 4593 · Woodland Water	39,580.44	30,550.00	9,030.44	129.6%
4594 · Dakota Sewer				
594-625 · Late Fees	356.96	500.00	-143.04	71.4% 350
594-629 · Hook-ups	0.00	200.00	-200.00	0.0% 0
594-642 · Charges for Service O&M	31,989.53	37,000.00	-5,010.47	86.5% 31000
594-672 · Interest Income	10.57	150.00	-139.43	7.0% 10
Total 4594 · Dakota Sewer	32,357.06	37,850.00	-5,492.94	85.5%
4711 · Perpetual Care Revenue				
711-640 · Perpetual Care Sales	31,191.95	22,200.00	8,991.95	140.5% 31000
711-667 · Capital Gains & Losses	81,088.44			81000
Total 4711 · Perpetual Care Revenue	112,280.39	22,200.00	90,080.39	505.8%
Total Income	1,347,008.19	1,089,925.00	257,083.19	123.6%
Expense				
6101 · General Expenses				
101 · Township Board				
101-705 · Salaries	8,190.00	8,200.00	-10.00	99.9% 4000
101-727 · Operating Supplies	318.47	150.00	168.47	212.3% 400
101-881 · Contributions	0.00	500.00	-500.00	0.0% 1000
101-955 · Education/Workshops	0.00	400.00	-400.00	0.0% 1000
Total 101 · Township Board	8,508.47	9,250.00	-741.53	92.0%

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12/12/21

Accrual Basis

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through December 2021

	Jan - Dec 21	Budget	\$ Over Bu...	% of Bud...
171 · Supervisor				
171-705 · Salaries	24,923.04	27,000.00	-2,076.96	92.3%
171-727 · Supplies	83.36	200.00	-116.64	41.7%
171-853 · phone bill	826.75	900.00	-73.25	91.9%
171-860 · Travel Expense	26.88	200.00	-173.12	13.4%
171-955 · Education/Workshops	0.00	200.00	-200.00	0.0%
171-977 · Equipment & Repair	0.00	2,000.00	-2,000.00	0.0%
Total 171 · Supervisor	25,860.03	30,500.00	-4,639.97	84.8%
191 · Elections				
191-707 · Salaries	2,400.00	1,000.00	1,400.00	240.0%
191-727 · Operating Supplies	1,247.13	500.00	747.13	249.4%
191-860 · Travel Expense	153.44	150.00	3.44	102.3%
191-900 · Printing & Publishing	98.10	80.00	18.10	122.6%
191-955 · Education/Workshops	0.00	300.00	-300.00	0.0%
Total 191 · Elections	3,898.67	2,030.00	1,868.67	192.1%
210 · Assessor				
210-705 · Salaries	36,923.04	40,000.00	-3,076.96	92.3%
210-710 · Hospitalization insur...	4,378.85	6,500.00	-2,121.15	67.4%
210-713 · Accident Fund work...	576.09	900.00	-323.91	64.0%
210-728 · Supplies	2,950.50	2,000.00	950.50	147.5%
210-801 · Professional services	2,777.50			
210-803 · Contracted Labor	196.00	300.00	-104.00	65.3%
210-860 · Travel Expense	68.99	150.00	-81.01	46.0%
210-955 · Education/Workshops	50.00	400.00	-350.00	12.5%
210-977 · Equipment & Repair	0.00	1,000.00	-1,000.00	0.0%
Total 210 · Assessor	47,920.97	51,250.00	-3,329.03	93.5%
215 · Clerk				
215-705 · Salaries	24,923.04	27,000.00	-2,076.96	92.3%
215-707 · Deputy Salary	1,946.25	8,000.00	-6,053.75	24.3%
215-727 · Supplies	3,244.59	3,000.00	244.59	108.2%
215-860 · Travel Expense	0.00	500.00	-500.00	0.0%
215-955 · Education/Workshops	0.00	150.00	-150.00	0.0%
215-977 · Equipment	0.00	2,000.00	-2,000.00	0.0%
Total 215 · Clerk	30,113.88	40,650.00	-10,536.12	74.1%
248 · General Services				
248-727 · Supplies	0.00	500.00	-500.00	0.0%
248-801 · Professional Service	23,873.63	10,000.00	13,873.63	238.7%
248-941 · Tower Rent	960.00	1,200.00	-240.00	80.0%
248-943 · Tower Power	1,783.43	2,000.00	-216.57	89.2%
248-958 · Dues & Membership	4,232.00	3,500.00	732.00	120.9%
Total 248 · General Services	30,849.06	17,200.00	13,649.06	179.4%
253 · Treasurer				
253-705 · Salaries	24,923.04	27,000.00	-2,076.96	92.3%
253-707 · Deputy Salary	5,996.25	8,000.00	-2,003.75	75.0%
253-727 · Supplies	55.00	400.00	-345.00	13.8%
253-728 · Tax Supplies	2,273.20	2,000.00	273.20	113.7%
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	2,000.00	-2,000.00	0.0%
Total 253 · Treasurer	33,247.49	39,950.00	-6,702.51	83.2%

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Accrual Basis

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through December 2021

	Jan - Dec 21	Budget	\$ Over Bu...	% of Bud...
256 · Town Hall				
256-707 · Salaries	7,322.71	9,000.00	-1,677.29	81.4%
256-727 · Supplies	3,156.93	2,500.00	656.93	126.3% 4000
256-731 · Ground & Build Maint...	197.69	300.00	-102.31	65.9%
256-800 · Contractual Services	6,454.34	3,500.00	2,954.34	184.4% 7000
256-850 · Web page Developme...	0.00	1,500.00	-1,500.00	0.0% 1000
256-853 · Telephone	2,309.29	2,500.00	-190.71	92.4%
256-920 · Lights	1,883.13	2,200.00	-316.87	85.6%
256-923 · Heat	533.54	1,000.00	-466.46	53.4%
256-924 · Water	295.27	300.00	-4.73	98.4%
256-977 · Equipment & Repair	0.00	1,500.00	-1,500.00	0.0% 200 100
Total 256 · Town Hall	22,152.90	24,300.00	-2,147.10	91.2%
265 · Maintenance Building				
265-707 · Salaries	12,433.01	17,500.00	-5,066.99	71.0%
265-740 · Operating Supplies	7,775.12	6,000.00	1,775.12	129.6% 8500
265-853 · Telephone	1,312.23	1,000.00	312.23	131.2% 1500
265-920 · Lights	2,072.78	2,000.00	72.78	103.6% 2200
265-923 · Heat	899.36	1,500.00	-600.64	60.0%
265-927 · Water/Sewer	1,097.85	1,000.00	97.85	109.8% 1200
265-931 · Ground & Build Maint...	1,434.41	2,000.00	-565.59	71.7%
265-970 · Capital Outlay	38,821.52	1,500.00	37,321.52	2,588.1% 40000
265-977 · Equipment & Repair	0.00	3,000.00	-3,000.00	0.0% 200 100
Total 265 · Maintenance Building	65,846.28	35,500.00	30,346.28	185.5%
294 · Other Activity				
294-707 · Salaries	17,856.93	18,000.00	-143.07	99.2% 18500
294-708 · Medicare	2,758.68	3,000.00	-241.32	92.0%
294-709 · FICA	11,740.88	11,000.00	740.88	106.7% 12000
294-710 · Hospitalization	25,316.90	28,000.00	-2,683.10	90.4%
294-711 · Life Insurance	493.20	5,000.00	-4,506.80	9.9% 1000
294-712 · Retirement	8,203.38	9,000.00	-796.62	91.1%
294-713 · Worker's Comp	4,612.05	14,000.00	-9,387.95	32.9%
294-714 · Unemployment	9,132.64	14,000.00	-4,867.36	65.2%
294-802 · Board of Review				
294-901 · Printing & Publishi...	383.95	400.00	-16.05	96.0%
294-955 · Education/Worksh...	0.00	400.00	-400.00	0.0% 1000
707 · BR Salary	1,235.00	2,500.00	-1,265.00	49.4%
956 · BR Miscellaneous	50.00			100 100
Total 294-802 · Board of Review	1,668.95	3,300.00	-1,631.05	50.6%
294-810 · Insurance MTPP Han...	15,154.41	16,500.00	-1,345.59	91.8%
294-900 · Printing & Publishing	0.00	800.00	-800.00	0.0% 100
294-926 · Street Lights	19,051.99	21,000.00	-1,948.01	90.7%
294-931 · Ground & Building M...	0.00	1,000.00	-1,000.00	0.0% 200
Total 294 · Other Activity	115,990.01	144,600.00	-28,609.99	80.2%
295 · Motor Vehicle Pool				
295-707 · Salaries	4,815.38	3,500.00	1,315.38	137.6% 5500
295-740 · Operating Supplies	693.21	300.00	393.21	231.1% 800
295-751 · Fuel	7,254.06	4,000.00	3,254.06	181.4% 8000
295-977 · Equipment & Repair	3,151.06	5,000.00	-1,848.94	63.0%
Total 295 · Motor Vehicle Pool	15,913.71	12,800.00	3,113.71	124.3%
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	70.87	250.00	-179.13	28.3%
Total 301 · Constable	3,106.87	3,400.00	-293.13	91.4%

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12/12/21

Accrual Basis

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through December 2021

	Jan - Dec 21	Budget	\$ Over Bu...	% of Bud...	
410 - Zoning and Planning					
410-703 - Salaries - P.C.	1,770.00	5,000.00	-3,230.00	35.4%	4000
410-707 - Salary - Zoning	3,600.00	3,600.00	0.00	100.0%	
410-727 - Supplies	84.60	250.00	-165.40	33.8%	100
410-801 - Professional services	90.00	250.00	-160.00	36.0%	100
410-803 - Contract Labor	380.00	150.00	230.00	253.3%	500
410-860 - Travel Expense	414.57	350.00	64.57	118.4%	500
410-900 - Printing & Publishing	130.80	150.00	-19.20	87.2%	
410-955 - Education	104.00				200
Total 410 - Zoning and Planning	6,573.97	9,750.00	-3,176.03	67.4%	
446 - Roads and Streets					
446-707 - Salaries	0.00	700.00	-700.00	0.0%	1000
446-740 - Supplies	0.00	500.00	-500.00	0.0%	1000
446-935 - Oiling	2,088.00	1,000.00	1,088.00	208.8%	2500
446-936 - Signs	5,145.03	2,500.00	2,645.03	205.8%	5500
446-937 - Paving	0.00	2,000.00	-2,000.00	0.0%	1000
Total 446 - Roads and Streets	7,233.03	6,700.00	533.03	108.0%	
634 - Marihuana					
634-801 - Professional Services	3,570.00				4000
Total 634 - Marihuana	3,570.00				
751 - Recreation					
751-707 - Salaries	15,618.02	15,000.00	618.02	104.1%	16000
751-740 - Supplies	1,015.96	2,500.00	-1,484.04	40.6%	
751-800 - Contractual Services	603.00	10,000.00	-9,397.00	6.0%	1000
751-801 - Professional Services	0.00	1,000.00	-1,000.00	0.0%	1000
751-900 - Printing & Publishing	0.00	150.00	-150.00	0.0%	0
751-920 - Lights	1,719.50	1,800.00	-80.50	95.5%	1900
751-923 - Heat	2,129.70	2,500.00	-370.30	85.2%	
751-927 - Water/Sewer	642.48	1,800.00	-1,157.52	35.7%	1000
751-970 - Recreation Capitol O...	0.00	250.00	-250.00	0.0%	1000
751-977 - Equipment & Repair	0.00	5,000.00	-5,000.00	0.0%	1000
Total 751 - Recreation	21,728.66	40,000.00	-18,271.34	54.3%	
850-999 - Transfer to Other Funds					
850-207 - Transfer to Other Fu...	0.00	0.00	0.00	0.0%	
Total 850-999 - Transfer to Other F...	0.00	0.00	0.00	0.0%	
Total 6101 - General Expenses	442,514.00	467,880.00	-25,366.00	94.6%	
6209 - Cemetery Expenses					
209-706 - Prisoners	0.00	100.00	-100.00	0.0%	
209-707 - Salaries	55,164.88	42,000.00	13,164.88	131.3%	56000
209-708 - Medicare	800.36	700.00	100.36	114.3%	900
209-709 - FICA	3,418.22	2,500.00	918.22	136.7%	3500
209-712 - Retirement	2,757.59	3,000.00	-242.41	91.9%	
209-713 - Workers Comp	1,980.88	3,200.00	-1,219.12	61.9%	
209-740 - Operating Supplies	1,557.77	2,100.00	-542.23	74.2%	
209-751 - Fuel	1,245.23	800.00	445.23	155.7%	1300
209-801 - Contractual Services	481.00	500.00	-19.00	96.2%	
209-810 - Cemetery Insurance	2,418.70	2,500.00	-81.30	96.7%	
209-853 - Telephone	397.86	550.00	-152.14	72.3%	
209-900 - Printing & Publishing	196.20	50.00	146.20	392.4%	200
209-920 - Lights	460.30	700.00	-239.70	65.8%	
209-923 - Heat	0.00	75.00	-75.00	0.0%	0
209-924 - Water Charges	2,983.52	1,000.00	1,983.52	298.4%	3000
209-930 - Ground & Building Rep...	0.00	500.00	-500.00	0.0%	1000
209-955 - Education-Training	0.00	150.00	-150.00	0.0%	0
209-977 - Cemetery equip & rep	0.00	1,000.00	-1,000.00	0.0%	1000
Total 6209 - Cemetery Expenses	73,862.51	61,425.00	12,437.51	120.2%	

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12/12/21

Accrual Basis

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through December 2021

	Jan - Dec 21	Budget	\$ Over Bu...	% of Bud...
6212 · Liquor Law Expenses				
212-707 · Salaries	1,944.00	2,050.00	-106.00	94.8%
212-708 · Medicare	9.40	50.00	-40.60	18.8%
212-709 · FICA	40.16	150.00	-109.84	26.8%
212-713 · Workers Comp	0.00	100.00	-100.00	0.0%
Total 6212 · Liquor Law Expenses	1,993.56	2,350.00	-356.44	84.8%
6500 · Hurontown Fire Expenses				
500-705 · Salaries	3,970.00	5,040.00	-1,070.00	78.8%
500-708 · Medicare	57.57	80.00	-22.43	72.0%
500-709 · FICA	246.14	350.00	-103.86	70.3%
500-713 · Workers Comp-Accident...	899.57	1,800.00	-900.43	50.0%
500-740 · Supplies	4,054.84	15,000.00	-10,945.16	27.0%
500-751 · Fuel	518.74	2,000.00	-1,481.26	25.9%
500-803 · Contract Labor	1,903.45	2,500.00	-596.55	76.1%
500-810 · Insurance-Hannula	2,262.82	5,600.00	-3,337.18	40.4%
500-853 · Telephone/internet/TV	1,768.86	1,260.00	508.86	140.4%
500-860 · Travel Expense	0.00	450.00	-450.00	0.0%
500-920 · Lights	1,160.56	2,500.00	-1,339.44	46.4%
500-923 · Heat	1,296.42	4,500.00	-3,203.58	28.8%
500-927 · Water/Sewer	749.82	1,600.00	-850.18	46.9%
500-950 · Building Upkeep	461.26	500.00	-38.74	92.3%
500-955 · Education/Training	0.00	1,000.00	-1,000.00	0.0%
500-958 · Membership & Dues	30.00	550.00	-520.00	5.5%
500-977 · Equipment & Repairs	10,196.55	36,740.00	-26,543.45	27.8%
Total 6500 · Hurontown Fire Expenses	29,576.60	81,470.00	-51,893.40	36.3%
6501 · Otter Lake Fire Expenses				
501-705 · Salaries	2,137.50	2,500.00	-362.50	85.5%
501-708 · Medicare	31.01	70.00	-38.99	44.3%
501-709 · FICA	132.55	200.00	-67.45	66.3%
501-713 · Worker's Comp-Acciden...	394.35	900.00	-505.65	43.8%
501-726 · First Responders Suppli...	691.21	800.00	-108.79	86.4%
501-740 · Supplies	2,036.01	2,000.00	36.01	101.8%
501-751 · Fuel	210.38	600.00	-389.62	35.1%
501-801 · Contractual Services	2,135.00	1,000.00	1,135.00	213.5%
501-810 · Insurance-Hannula	1,818.75	3,200.00	-1,381.25	56.8%
501-853 · Telephone/Internet	1,109.53	2,000.00	-890.47	55.5%
501-860 · Travel Expense	0.00	400.00	-400.00	0.0%
501-920 · Lights	1,480.89	1,900.00	-419.11	77.9%
501-923 · Heat	3,186.30	3,900.00	-713.70	81.7%
501-950 · Building Upkeep	0.00	1,500.00	-1,500.00	0.0%
501-955 · Education	0.00	1,000.00	-1,000.00	0.0%
501-958 · Membership & Dues	30.00	60.00	-30.00	50.0%
501-977 · Equipment & Repairs	2,329.69	3,500.00	-1,170.31	66.6%
Total 6501 · Otter Lake Fire Expenses	17,723.17	25,530.00	-7,806.83	69.4%
6590 · Portage Sewer Expenses				
590-707 · Salaries	21,241.47	18,000.00	3,241.47	118.0%
590-708 · Medicare	299.70	425.00	-125.30	70.5%
590-709 · FICA	1,258.14	1,400.00	-141.86	89.9%
590-710 · Hospitalization	8,907.00	11,000.00	-2,093.00	81.0%
590-711 · Life Insurance	331.40	450.00	-118.60	73.6%
590-712 · Sewer Retirement	930.15	1,000.00	-69.85	93.0%
590-713 · Workmen's Comp	323.48	500.00	-176.52	64.7%
590-740 · Operating Supplies	2,719.38	4,500.00	-1,780.62	60.4%
590-751 · Fuel	1,474.00	1,000.00	474.00	147.4%
590-801 · Professional Services	11,662.57	8,000.00	3,662.57	145.8%
590-810 · Insurance	1,344.05	1,400.00	-55.95	96.0%
590-832 · RD Principal and Interest	6,816.24	13,892.00	-7,075.76	49.1%
590-900 · Printing & Publishing	630.90	50.00	580.90	1,261.8%
590-921 · Power	7,157.36	6,500.00	657.36	110.1%
590-923 · Heat Main St Lift Stations	233.63	600.00	-366.37	38.9%
590-927 · Use Billing	113,809.36	170,000.00	-56,190.64	66.9%

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Accrual Basis

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through December 2021

	Jan - Dec 21	Budget	\$ Over Bu...	% of Bud...	
590-968 · Depreciation	36,607.83				37000
590-977 · Equipment & Repairs	0.00	7,000.00	-7,000.00	0.0%	1000
Total 6590 · Portage Sewer Expenses	215,746.66	245,717.00	-29,970.34	87.8%	
6591 · Portage Water Expenses					
591-707 · Salaries	33,187.76	27,000.00	6,187.76	122.9%	40000
591-708 · Medicare	473.71	400.00	73.71	118.4%	500
591-709 · FICA	1,988.80	1,300.00	688.80	153.0%	2200
591-710 · Hospitalization	10,964.00	12,000.00	-1,036.00	91.4%	
591-711 · Life Insurance	265.95	450.00	-184.05	59.1%	
591-712 · Retirement	1,495.37	1,300.00	195.37	115.0%	1700
591-713 · Worker's Comp	1,790.46	2,000.00	-209.54	89.5%	
591-740 · Operating Supplies	15,306.39	4,000.00	11,306.39	382.7%	18000
591-751 · Fuel	1,839.20	1,900.00	-60.80	96.8%	2000
591-801 · Professional Services	5,915.44	1,000.00	4,915.44	591.5%	6500
591-810 · PW Insurance	1,953.09	3,200.00	-1,246.91	61.0%	
591-824 · Water Purchased	53,114.65	56,000.00	-2,885.35	94.8%	
591-830 · RV Principal & Interest	0.00	0.00	0.00	0.0%	
591-832 · RD Loan Principal & Inte...	23,966.24	36,000.00	-12,033.76	66.6%	25000
591-901 · Printing & Publishing	981.00	1,200.00	-219.00	81.8%	
591-944 · State Required Sampling	1,179.00	2,000.00	-821.00	59.0%	
591-955 · Education	479.90	500.00	-20.10	96.0%	
591-958 · Memberships & Dues	505.00	600.00	-95.00	84.2%	
591-968 · Repair and Replace	50,228.13				55000
591-977 · Equipment and Repair	304.20	10,000.00	-9,695.80	3.0%	500
Total 6591 · Portage Water Expenses	205,938.29	160,850.00	45,088.29	128.0%	
6592 · Dakota Water Expense					
592-707 · Salaries	3,512.25	3,000.00	512.25	117.1%	4000
592-708 · Medicare	50.82	50.00	0.82	101.6%	100
592-709 · FICA	212.84	180.00	32.84	118.2%	300
592-710 · Hospitalization	1,410.00	1,600.00	-190.00	88.1%	
592-711 · Life Insurance	40.50	100.00	-59.50	40.5%	
592-712 · Retirement	175.29	200.00	-24.71	87.6%	
592-713 · Worker's Comp	70.87	200.00	-129.13	35.4%	
592-740 · Operating Supplies	707.10	750.00	-42.90	94.3%	800
592-751 · Fuel	228.80	250.00	-21.20	91.5%	300
592-801 · Professional Services	746.96	275.00	471.96	271.6%	900
592-810 · DW insurance	236.87	325.00	-88.13	72.9%	
592-824 · Water Purchased	3,097.90	2,600.00	497.90	119.2%	4100
592-830 · DH Water Interest	6,120.00	6,300.00	-180.00	97.1%	
592-831 · RD Loan Principle	0.00	4,000.00	-4,000.00	0.0%	
592-901 · Printing & Publishing	0.00	50.00	-50.00	0.0%	0
592-944 · State Required Sampling	141.48	300.00	-158.52	47.2%	
592-968 · Depreciation	17,857.21				18000
Total 6592 · Dakota Water Expense	34,608.89	20,180.00	14,428.89	171.5%	
6593 · Woodland Expenses					
593-707 · Salaries	4,972.71	5,000.00	-27.29	99.5%	5200
593-708 · Medicare	71.00	60.00	11.00	118.3%	100
593-709 · FICA	298.98	175.00	123.98	170.8%	400
593-710 · Hospitalization	1,410.00	1,600.00	-190.00	88.1%	
593-711 · Life Insurance	69.45	100.00	-30.55	69.5%	
593-712 · Retirement	241.69	160.00	81.69	151.1%	400
593-713 · Worker's Comp	161.74	450.00	-288.26	35.9%	
593-740 · Operating Supplies	1,393.34	450.00	943.34	309.6%	1500
593-751 · Fuel	374.00	400.00	-26.00	93.5%	500
593-801 · Professional Services	1,081.97	300.00	781.97	360.7%	1200
593-810 · insurance	236.87	300.00	-63.13	79.0%	
593-824 · Water Purchased	34,617.60	31,000.00	3,617.60	111.7%	35000
593-944 · State Required Sampling	251.52	250.00	1.52	100.6%	300

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12/12/21

Accrual Basis

Charter Township of Portage Profit & Loss Budget vs. Actual January through December 2021

	Jan - Dec 21	Budget	\$ Over Bu...	% of Bud...	
593-968 · Depreciation	4,116.36				4100
593-977 · Equipment & Repairs	0.00	450.00	-450.00	0.0%	1000
Total 6593 · Woodland Expenses	49,297.23	40,695.00	8,602.23	121.1%	
6594 · Dakota Heights Sewer					
594-707 · Salaries	3,268.00	3,500.00	-232.00	93.4%	
594-708 · Medicare	46.76	60.00	-13.24	77.9%	
594-709 · FICA	196.39	250.00	-53.61	78.6%	
594-710 · Hospitalization	2,557.00	2,600.00	-43.00	98.3%	2700
594-711 · Life Insurance	40.50	100.00	-59.50	40.5%	
594-712 · DH Sewer Retirement	156.80	200.00	-43.20	78.4%	
594-713 · Worker's Comp Acciden...	70.87	250.00	-179.13	28.3%	
594-740 · Operating Supplies	117.65	350.00	-232.35	33.6%	
594-751 · Fuel	211.20	250.00	-38.80	84.5%	300
594-801 · Professional Services	588.31	100.00	488.31	588.3%	600
594-810 · DH Sewer insurance	183.44	500.00	-316.56	36.7%	
594-832 · RD Loan Interest	5,425.00	10,300.00	-4,875.00	52.7%	5500
594-921 · Power	557.30	700.00	-142.70	79.6%	
594-927 · Use Billing	18,711.82	22,000.00	-3,288.18	85.1%	
594-930 · Equipment & Repairs	0.00	400.00	-400.00	0.0%	1000
594-968 · Depreciation	24,653.27				25000
Total 6594 · Dakota Heights Sewer	56,784.31	41,560.00	15,224.31	136.6%	
66900 · Reconciliation Discrepancies	11.95				
6711 · Perpetual Care Expenses					
711-883 · Transfer to - Cemetery ...	0.00	3,000.00	-3,000.00	0.0%	30475
Total 6711 · Perpetual Care Expenses	0.00	3,000.00	-3,000.00	0.0%	
6990 · Payroll Expenses	60.00				100
Total Expense	1,128,117.17	1,150,657.00	-22,539.83	98.0%	
Net Income	218,891.02	-60,732.00	279,623.02	-360.4%	