

Charter Township of Portage
Minutes From the
December 30, 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 30, 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, Bill Bingham, Bill Fink and John Ollila.

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 Bill Bingham, 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, Bingham, Fink, Ollila, Petersen, Skewes, Smith. Nay: None

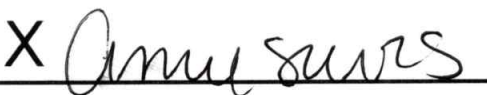
Public Attendance:

None

Adjourn: The meeting was adjourned at 3:30.

X 

Bruce Petersen
Supervisor

X 

Amy Skewes
Clerk

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through December 2021

	Jan - Dec 21	Budget	\$ Over Bud....	% of Budget
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	10,800.00	9.23	100.1%
101-404 · CFR/Pitt tax	26,658.70	26,600.00	58.70	100.2%
101-406 · Collections Fees Schools	7,929.00	10,000.00	-2,071.00	79.3%
101-415 · Chargebacks	1,569.80	1,500.00	69.80	104.7%
101-445 · Penalties and Interest on Taxes	0.00	500.00	-500.00	0.0%
101-447 · Building and Zoning	3,920.00	4,000.00	-80.00	98.0%
101-573 · Local Com Stabilization Share	10,773.55	10,800.00	-26.45	99.8%
101-574 · State Shared Revenue	375,207.00	318,000.00	57,207.00	118.0%
101-607 · Franchise Fees/Maintenance Fees	13,705.26	13,800.00	-94.74	99.3%
101-626 · Election reimb-Services rendere	5,670.34	5,500.00	170.34	103.1%
101-634 · Marhuana Fund	0.00	5,000.00	-5,000.00	0.0%
101-643 · Sand and Gravel Sales	6,518.25	6,500.00	18.25	100.3%
101-669 · Tower Fees	550.00	600.00	-50.00	91.7%
101-671 · Interest	57.46	150.00	-92.54	38.3%
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%
101-685 · Administration fees-Taxes	40,756.91	40,000.00	756.91	101.9%
101-687 · Refunds	1,515.72	1,500.00	15.72	101.0%
Total 4101 · General Fund	635,227.71	594,550.00	40,677.71	106.8%
4105 · ARPA income				
105-672 · Transfer of funds from GF	163,440.00			
Total 4105 · ARPA income	163,440.00			
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 Pitt Tax	283.15	0.00	283.15	100.0%
206-450 · Jaws of Life	0.00	500.00	-500.00	0.0%
206-671 · Interest	9.70	10.00	-0.30	97.0%
Total 4206 · Hurontown Fire Department	60,886.14	68,010.00	-7,123.86	89.5%
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 Pitt	188.76	185.00	3.76	102.0%
207-450 · First Responders	0.00	500.00	-500.00	0.0%
Total 4207 · Otter Lake Fire Department	40,584.28	43,885.00	-3,300.72	92.5%
4209 · Cemetery				
209-630 · Water	1,470.00	1,400.00	70.00	105.0%
209-633 · Disinterment	400.00	400.00	0.00	100.0%

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

	Jan - Dec 21	Budget	\$ Over Bud...	% of Budget
209-634 · Cartakers Fees	50.00	50.00	0.00	100.0%
209-635 · Vault Storage	1,000.00	1,000.00	100.00	110.0%
209-637 · Annual Care	1,400.00	1,400.00	0.00	100.0%
209-639 · Lot Sales	6,600.00	6,600.00	0.00	100.0%
209-640 · Burials-Cremains	19,500.00	19,500.00	0.00	100.0%
209-671 · Perpetual Care (Int Transfer)	24,475.00	30,475.00	-6,000.00	80.3%
209-672 · Transfer of funds from GF	6,000.00			
Total 4209 · Cemetery	60,995.00	60,825.00	170.00	100.3%
4212 · Liquor Law Enforcement				
212-573 · State Revenue	4,510.61	4,500.00	10.61	100.2%
Total 4212 · Liquor Law Enforcement	4,510.61	4,500.00	10.61	100.2%
4590 · Portage Sewer Fund				
590-625 · Late fees	4,170.62	4,500.00	-329.38	92.7%
590-642 · Charges for Service O&M	230,619.86	230,000.00	619.86	100.3%
Total 4590 · Portage Sewer Fund	234,790.48	234,500.00	290.48	100.1%
4591 · Portage Water				
591-625 · Late fees	2,481.49	3,000.00	-518.51	82.7%
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	8,900.00	28.00	100.3%
Total 4591 · Portage Water	189,878.88	196,975.00	-7,096.12	96.4%
4592 · Dakota Water				
592-625 · Late Fees	219.70	250.00	-30.30	87.9%
592-642 · Charges for services	22,756.53	22,500.00	256.53	101.1%
592-671 · Interest Income	19.56	20.00	-0.44	97.8%
592-687 · Refunds	1,071.36	1,000.00	71.36	107.1%
Total 4592 · Dakota Water	24,067.15	23,770.00	297.15	101.3%
4593 · Woodland Water				
593-625 · Late Fees	417.01	420.00	-2.99	99.3%
593-642 · Charges for Services	37,229.62	37,000.00	229.62	100.6%
593-671 · Interest Income	29.17	30.00	-0.83	97.2%
593-687 · Refunds	1,904.64	1,900.00	4.64	100.2%
Total 4593 · Woodland Water	39,580.44	39,350.00	230.44	100.6%
4594 · Dakota Sewer				
594-625 · Late Fees	356.96	350.00	6.96	102.0%
594-642 · Charges for Service O&M	31,989.53	31,000.00	989.53	103.2%
594-672 · Interest Income	10.57	10.00	0.57	105.7%

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12/30/21

Accrual Basis

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

	Jan - Dec 21	Budget	\$ Over Bud...	% of Budget
Total 4594 · Dakota Sewer	32,357.06	31,360.00	997.06	103.2%
4711 · Perpetual Care Revenue				
711-640 · Perpetual Care Sales	31,191.95	31,000.00	191.95	100.6%
711-667 · Capital Gains & Losses	81,086.44	81,000.00	86.44	100.1%
Total 4711 · Perpetual Care Revenue	112,280.39	112,000.00	280.39	100.3%
4712 · SSI Income	-500.00			
711-672 · Transfer of funds from PS				
Total 4712 · SSI Income	-500.00			
Total Income	1,598,098.14	1,409,725.00	188,373.14	113.4%
Expense				
6101 · General Expenses				
101 · Township Board				
101-705 · Salaries	9,150.00	9,000.00	150.00	101.7%
101-727 · Operating Supplies	318.47	400.00	-81.53	79.6%
101-881 · Contributions	300.00	0.00	300.00	100.0%
Total 101 · Township Board	9,768.47	9,400.00	368.47	103.9%
171 · Supervisor				
171-705 · Salaries	26,999.96	27,000.00	-0.04	100.0%
171-727 · Supplies	83.36	100.00	-16.64	83.4%
171-853 · phone bill	901.57	900.00	1.57	100.2%
171-860 · Travel Expense	26.88	50.00	-23.12	53.8%
171-977 · Equipment & Repair	0.00	100.00	-100.00	0.0%
Total 171 · Supervisor	28,011.77	28,150.00	-138.23	99.5%
191 · Elections				
191-707 · Salaries	2,400.00	2,500.00	-100.00	96.0%
191-727 · Operating Supplies	1,247.13	1,300.00	-52.87	95.9%
191-803 · Contracted Labor	1,230.00			
191-860 · Travel Expense	153.44	200.00	-46.56	76.7%
191-900 · Printing & Publishing	98.10	100.00	-1.90	98.1%
Total 191 · Elections	5,128.67	4,100.00	1,028.67	125.1%
210 · Assessor				
210-705 · Salaries	39,999.96	40,000.00	-0.04	100.0%
210-710 · Hospitalization insurance	10,393.43	6,500.00	3,893.43	159.9%
210-713 · Accident Fund workman's comp	1,152.18	900.00	252.18	128.0%
210-728 · Supplies	2,950.50	3,100.00	-149.50	95.2%
210-801 · Professional services	2,777.50	3,000.00	-222.50	92.6%
210-803 · Contracted Labor	196.00	200.00	-4.00	98.0%
210-860 · Travel Expense	68.99	100.00	-31.01	69.0%

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12/30/21

Accrual Basis

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through December 2021

	Jan - Dec 21	Budget	\$ Over Bud...	% of Budget
210-955 - Education/Workshops	50.00	100.00	-50.00	50.0%
210-977 - Equipment & Repair	0.00	100.00	-100.00	0.0%
Total 210 - Assessor	57,588.56	54,000.00	3,588.56	106.6%
215 - Clerk				
215-705 - Salaries	26,999.96	27,000.00	-0.04	100.0%
215-707 - Deputy Salary	1,968.75	3,000.00	-1,031.25	65.6%
215-727 - Supplies	3,244.59	4,000.00	-755.41	81.1%
215-977 - Equipment	0.00	100.00	-100.00	0.0%
Total 215 - Clerk	32,213.30	34,100.00	-1,886.70	94.5%
248 - General Services				
248-727 - Supplies	0.00	100.00	-100.00	0.0%
248-801 - Professional Service	23,873.63	25,000.00	-1,126.37	95.5%
248-941 - Tower Rent	960.00	1,200.00	-240.00	80.0%
248-943 - Tower Power	1,958.44	2,000.00	-41.56	97.9%
248-958 - Dues & Membership	4,232.00	4,500.00	-268.00	94.0%
Total 248 - General Services	31,024.07	32,800.00	-1,775.93	94.6%
253 - Treasurer				
253-705 - Salaries	26,999.96	27,000.00	-0.04	100.0%
253-707 - Deputy Salary	6,573.75	7,000.00	-426.25	93.9%
253-727 - Supplies	55.00	100.00	-45.00	55.0%
253-728 - Tax Supplies	2,513.20	3,000.00	-486.80	83.8%
253-977 - Equipment	0.00	100.00	-100.00	0.0%
Total 253 - Treasurer	36,141.91	37,200.00	-1,058.09	97.2%
256 - Town Hall				
256-707 - Salaries	7,824.46	9,000.00	-1,175.54	86.9%
256-727 - Supplies	3,176.91	4,000.00	-823.09	79.4%
256-731 - Ground & Build Maintenance	197.69	300.00	-102.31	65.9%
256-800 - Contractual Services	6,559.10	7,000.00	-440.90	93.7%
256-853 - Telephone	2,574.33	2,500.00	74.33	103.0%
256-920 - Lights	2,047.02	2,200.00	-152.98	93.0%
256-923 - Heat	615.44	1,000.00	-384.56	61.5%
256-924 - Water	295.27	300.00	-4.73	98.4%
256-977 - Equipment & Repair	0.00	100.00	-100.00	0.0%
Total 256 - Town Hall	23,290.22	26,400.00	-3,109.78	88.2%
265 - Maintenance Building				
265-707 - Salaries	14,243.76	17,500.00	-3,256.24	81.4%
265-740 - Operating Supplies	7,874.29	8,500.00	-625.71	92.6%
265-853 - Telephone	1,405.09	1,500.00	-94.91	93.7%
265-920 - Lights	2,197.94	2,200.00	-2.06	99.9%
265-923 - Heat	1,017.20	1,500.00	-482.80	67.8%

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12/30/21

Accrual Basis

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

	Jan - Dec 21	Budget	\$ Over Bud...	% of Budget
255-927 · Water/Sewer	1,097.85	1,200.00	-102.15	91.5%
255-931 · Ground & Build Maintenance	1,434.41	2,000.00	-565.59	71.7%
255-970 · Capital Outlay	500.00	40,000.00	-39,500.00	1.3%
255-977 · Equipment & Repair	0.00	100.00	-100.00	0.0%
Total 255 · Maintenance Building	29,770.54	74,500.00	-44,729.46	40.0%
294 · Other Activity				
294-707 · Salaries	19,369.31	18,500.00	869.31	104.7%
294-708 · Medicare	3,151.96	3,000.00	151.96	105.1%
294-709 · FICA	13,422.38	12,000.00	1,422.38	111.9%
294-710 · Hospitalization	22,595.04	28,000.00	-5,404.96	80.7%
294-711 · Life Insurance	548.40	1,000.00	-451.60	54.8%
294-712 · Retirement	9,229.14	9,000.00	229.14	102.5%
294-713 · Worker's Comp	7,072.85	14,000.00	-6,927.15	50.5%
294-714 · Unemployment	9,202.17	14,000.00	-4,797.83	65.7%
294-802 · Board of Review				
294-901 · Printing & Publishing	383.95	400.00	-16.05	96.0%
707 · BR Salary	1,275.00	2,500.00	-1,225.00	51.0%
956 · BR Miscellaneous	100.00	100.00	0.00	100.0%
Total 294-802 · Board of Review	1,758.95	3,000.00	-1,241.05	58.6%
294-810 · Insurance MTPP Hannula	15,154.41	16,500.00	-1,345.59	91.8%
294-900 · Printing & Publishing	0.00	100.00	-100.00	0.0%
294-926 · Street Lights	20,780.63	21,000.00	-219.37	99.0%
294-931 · Ground & Building Maint HTFD	0.00	200.00	-200.00	0.0%
Total 294 · Other Activity	122,285.24	140,300.00	-18,014.76	87.2%
295 · Motor Vehicle Pool				
295-707 · Salaries	5,229.38	5,500.00	-270.62	95.1%
295-740 · Operating Supplies	693.21	800.00	-106.79	86.7%
295-751 · Fuel	7,429.39	8,000.00	-570.61	92.9%
295-977 · Equipment & Repair	3,695.58	5,000.00	-1,304.42	73.9%
Total 295 · Motor Vehicle Pool	17,047.56	19,300.00	-2,252.44	88.3%
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	141.74	250.00	-108.26	56.7%
Total 301 · Constable	3,177.74	3,400.00	-222.26	93.5%
410 · Zoning and Planning				
410-703 · Salaries - P.C.	2,220.00	4,000.00	-1,780.00	55.5%
410-707 · Salary - Zoning	3,600.00	3,600.00	0.00	100.0%
410-727 · Supplies	84.60	100.00	-15.40	84.6%
410-801 · Professional services	90.00	100.00	-10.00	90.0%

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

	Jan - Dec 21	Budget	\$ Over Bud...	% of Budget
410-803 · Contract Labor	380.00	500.00	-120.00	76.0%
410-860 · Travel Expense	452.65	500.00	-47.35	90.5%
410-900 · Printing & Publishing	130.80	150.00	-19.20	87.2%
410-955 · Education	104.00	200.00	-96.00	52.0%
Total 410 · Zoning and Planning	7,062.05	9,150.00	-2,087.95	77.2%
446 · Roads and Streets				
446-935 · Oiling	2,088.00	2,500.00	-412.00	83.5%
446-936 · Signs	5,145.03	5,500.00	-354.97	93.5%
Total 446 · Roads and Streets	7,233.03	8,000.00	-766.97	90.4%
634 · Marihuana				
634-801 · Professional Services	3,570.00	4,000.00	-430.00	89.3%
Total 634 · Marihuana	3,570.00	4,000.00	-430.00	89.3%
751 · Recreation				
751-707 · Salaries	16,623.77	16,000.00	623.77	103.9%
751-740 · Supplies	1,183.22	2,500.00	-1,316.78	47.3%
751-800 · Contractual Services	603.00	1,000.00	-397.00	60.3%
751-920 · Lights	1,847.14	1,900.00	-52.86	97.2%
751-923 · Heat	2,522.41	2,500.00	22.41	100.9%
751-927 · Water/Sewer	642.48	1,000.00	-357.52	64.2%
Total 751 · Recreation	23,422.02	24,900.00	-1,477.98	94.1%
850-999 · Transfer to Other Funds				
850-105 · Transfer to other funds ARPA	163,440.00			
850-209 · Transfer to Other Funds - Cemeter	6,000.00			
Total 850-999 · Transfer to Other Funds	169,440.00	0.00	169,440.00	100.0%
Total 6101 · General Expenses	606,175.15	509,700.00	96,475.15	118.9%
6105 · ARPA Expense				
105-502 · ARPA Essential employee bonus	19,325.50			
105-513 · ARPA water/sewer improvements	43,205.86			
Total 6105 · ARPA Expense	62,531.36			
6209 · Cemetery Expenses				
209-706 · Prisoners	0.00	100.00	-100.00	0.0%
209-707 · Salaries	55,343.63	56,000.00	-656.37	98.8%
209-708 · Medicare	803.42	900.00	-96.58	89.3%
209-709 · FICA	3,431.32	3,500.00	-68.68	98.0%
209-712 · Retirement	2,768.15	3,000.00	-231.85	92.3%
209-713 · Workers Comp	3,980.88	3,200.00	780.88	124.4%
209-740 · Operating Supplies	1,567.76	2,100.00	-532.24	74.7%

check new account

105-705 Med - 900
105-709 - 350

163,440
6000
169,440

19,325
43,205
62,531
45,000

at b/c section is
more

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12/30/21

Accrual Basis

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

	Jan - Dec 21	Budget	\$ Over Bud...	% of Budget
209-751 · Fuel	1,245.23	1,300.00	-54.77	95.8%
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	434.68	550.00	-115.32	79.0%
209-900 · Printing & Publishing	196.20	200.00	-3.80	98.1%
209-920 · Lights	507.41	700.00	-192.59	72.5%
209-924 · Water Charges	2,983.52	3,000.00	-16.48	99.5%
Total 6209 · Cemetery Expenses	76,161.90	77,550.00	-1,388.10	98.2%
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	70.87	100.00	-29.13	70.9%
Total 6212 · Liquor Law Expenses	2,064.43	2,350.00	-285.57	87.8%
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 Fund	1,699.14	1,800.00	-100.86	94.4%
500-740 · Supplies	6,453.53	5,000.00	1,453.53	129.1%
500-751 · Fuel	518.74	800.00	-281.26	64.8%
500-803 · Contract Labor	1,903.45	2,500.00	-596.55	76.1%
500-810 · Insurance-Hannula	2,262.82	3,000.00	-737.18	75.4%
500-853 · Telephone/Internet/TV	1,929.36	2,000.00	-70.64	96.5%
500-920 · Lights	1,298.95	2,500.00	-1,200.05	52.0%
500-923 · Heat	1,433.71	2,000.00	-566.29	71.7%
500-927 · Water/Sewer	749.82	1,000.00	-250.18	75.0%
500-950 · Building Upkeep	461.26	500.00	-38.74	92.3%
500-958 · Membership & Dues	30.00	100.00	-70.00	30.0%
500-977 · Equipment & Repairs	10,196.55	12,000.00	-1,803.45	85.0%
Total 6500 · Hurontown Fire Expenses	33,212.04	38,670.00	-5,457.96	85.9%
6501 · Otter Lake Fire Expenses				
501-705 · Salaries	2,450.00	2,500.00	-50.00	98.0%
501-708 · Medicare	35.54	70.00	-34.46	50.8%
501-709 · FICA	151.93	200.00	-48.07	76.0%
501-713 · Worker's Comp-Accident Fund	1,193.92	900.00	293.92	132.7%
501-726 · First Responders Supplies	691.21	800.00	-108.79	86.4%
501-740 · Supplies	2,114.23	2,100.00	14.23	100.7%
501-751 · Fuel	210.38	600.00	-389.62	35.1%
501-801 · Contractual Services	2,135.00	2,500.00	-365.00	85.4%
501-810 · Insurance-Hannula	1,818.75	3,200.00	-1,381.25	56.8%
501-853 · Telephone/Internet	1,209.40	2,000.00	-790.60	60.5%
501-920 · Lights	1,480.89	1,900.00	-419.11	77.9%

Charter Township of Portage

Profit & Loss Budget vs. Actual

January through December 2021

	Jan - Dec 21	Budget	\$ Over Bud...	% of Budget
501-923 · Heat	3,656.57	3,900.00	-243.43	93.8%
501-958 · Membership & Dues	30.00	60.00	-30.00	50.0%
501-977 · Equipment & Repairs	0.00	3,500.00	-3,500.00	0.0%
Total 6501 · Otter Lake Fire Expenses	17,177.82	24,230.00	-7,052.18	70.9%
6590 · Portage Sewer Expenses				
590-707 · Salaries	23,047.72	25,000.00	-1,952.28	92.2%
590-708 · Medicare	339.65	500.00	-160.35	67.9%
590-709 · FICA	1,428.97	1,500.00	-71.03	95.3%
590-710 · Hospitalization	9,807.00	11,000.00	-1,193.00	89.2%
590-711 · Life Insurance	362.80	450.00	-87.20	80.6%
590-712 · Sewer Retirement	1,045.69	1,100.00	-54.31	95.1%
590-713 · Workmen's Comp	868.48	500.00	368.48	173.7%
590-740 · Operating Supplies	2,824.58	4,500.00	-1,675.42	62.8%
590-751 · Fuel	1,474.00	1,800.00	-326.00	81.9%
590-801 · Professional Services	6,845.73	13,000.00	-6,154.27	52.7%
590-810 · Insurance	1,344.05	1,500.00	-155.95	89.6%
590-832 · RD Principal and Interest	6,816.24	7,000.00	-183.76	97.4%
590-883 · Transfer to other funds	-500.00	800.00	-169.10	78.9%
590-900 · Printing & Publishing	7,690.07	8,000.00	-309.93	96.1%
590-921 · Power	471.32	600.00	-128.68	78.6%
590-923 · Heat Main St Lift Stations	113,809.36	170,000.00	-56,190.64	66.9%
590-927 · Use Billing	36,607.83	37,000.00	-392.17	98.9%
590-968 · Depreciation	0.00	7,000.00	-7,000.00	0.0%
590-977 · Equipment & Repairs				
Total 6590 · Portage Sewer Expenses	214,914.39	291,250.00	-76,335.61	73.8%
6591 · Portage Water Expenses				
591-707 · Salaries	35,238.01	40,000.00	-4,761.99	88.1%
591-708 · Medicare	519.54	500.00	19.54	103.9%
591-709 · FICA	2,184.75	2,200.00	-15.25	99.3%
591-710 · Hospitalization	11,964.00	12,000.00	-36.00	99.7%
591-711 · Life Insurance	291.40	450.00	-158.60	64.8%
591-712 · Retirement	1,637.10	1,700.00	-62.90	96.3%
591-713 · Worker's Comp	2,435.69	2,000.00	435.69	121.8%
591-740 · Operating Supplies	15,659.14	18,000.00	-2,340.86	87.0%
591-751 · Fuel	1,839.20	2,000.00	-160.80	92.0%
591-801 · Professional Services	5,915.44	6,500.00	-584.56	91.0%
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%
591-832 · RD Loan Principal & Interest	23,966.24	25,000.00	-1,033.76	95.9%
591-901 · Printing & Publishing	981.00	1,200.00	-219.00	81.8%
591-944 · State Required Sampling	1,217.25	2,000.00	-782.75	60.9%
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	55,000.00	-4,771.87	91.3%

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

	Jan - Dec 21	Budget	\$ Over Bud...	% of Budget
591-977 · Equipment and Repair	304.20	500.00	-195.80	60.8%
Total 6591 · Portage Water Expenses	210,433.73	229,350.00	-18,916.27	91.8%
6592 · Dakota Water Expense				
592-707 · Salaries	3,752.01	4,000.00	-247.99	93.8%
592-708 · Medicare	55.45	100.00	-44.55	55.5%
592-709 · FICA	232.62	300.00	-67.38	77.5%
592-710 · Hospitalization	1,550.00	1,500.00	-50.00	96.9%
592-711 · Life Insurance	44.50	100.00	-55.50	44.5%
592-712 · Retirement	191.24	200.00	-8.76	95.6%
592-713 · Worker's Comp	170.87	200.00	-29.13	85.4%
592-740 · Operating Supplies	734.14	800.00	-65.86	91.8%
592-751 · Fuel	228.80	300.00	-71.20	76.3%
592-801 · Professional Services	746.96	900.00	-153.04	83.0%
592-810 · DW Insurance	236.87	325.00	-88.13	72.9%
592-824 · Water Purchased	3,097.90	4,100.00	-1,002.10	75.6%
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%
592-944 · State Required Sampling	146.07	300.00	-153.93	48.7%
592-968 · Depreciation	17,857.21	18,000.00	-142.79	99.2%
Total 6592 · Dakota Water Expense	35,164.64	41,525.00	-6,360.36	84.7%
6593 · Woodland Expenses				
593-707 · Salaries	5,388.96	5,200.00	188.96	103.6%
593-708 · Medicare	79.22	100.00	-20.78	79.2%
593-709 · FICA	334.12	400.00	-65.88	83.5%
593-710 · Hospitalization	1,550.00	1,500.00	-50.00	96.9%
593-711 · Life Insurance	76.40	100.00	-23.60	76.4%
593-712 · Retirement	270.03	400.00	-129.97	67.5%
593-713 · Worker's Comp	311.74	450.00	-138.26	69.3%
593-740 · Operating Supplies	1,437.54	1,500.00	-62.46	95.8%
593-751 · Fuel	374.00	500.00	-126.00	74.8%
593-801 · Professional Services	1,081.97	1,200.00	-118.03	90.2%
593-810 · Insurance	236.87	300.00	-63.13	79.0%
593-824 · Water Purchased	34,617.60	35,000.00	-382.40	98.9%
593-944 · State Required Sampling	259.68	300.00	-40.32	86.6%
593-968 · Depreciation	4,116.36	4,100.00	16.36	100.4%
593-977 · Equipment & Repairs	0.00	450.00	-450.00	0.0%
Total 6593 · Woodland Expenses	50,134.49	51,600.00	-1,465.51	97.2%
6594 · Dakota Heights Sewer				
594-707 · Salaries	3,508.88	3,500.00	8.88	100.3%
594-708 · Medicare	52.08	60.00	-7.92	86.8%
594-709 · FICA	219.14	250.00	-30.86	87.7%
594-710 · Hospitalization	2,807.00	2,700.00	107.00	104.0%
594-711 · Life Insurance	44.50	100.00	-55.50	44.5%

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Accrual Basis

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

	Jan - Dec 21	Budget	\$ Over Bud...	% of Budget
594-712 · DH Sewer Retirement	174.51	200.00	-25.49	87.3%
594-713 · Worker's Comp Accident Fund	170.87	250.00	-79.13	68.3%
594-740 · Operating Supplies	143.65	350.00	-206.35	41.0%
594-751 · Fuel	211.20	300.00	-88.80	70.4%
594-801 · Professional Services	588.31	600.00	-11.69	98.1%
594-810 · DH Sewer Insurance	183.44	500.00	-316.56	36.7%
594-832 · RD Loan Interest	5,425.00	5,500.00	-75.00	98.6%
594-921 · Power	617.46	700.00	-82.54	88.2%
594-927 · Use Billing	18,711.82	22,000.00	-3,288.18	85.1%
594-968 · Depreciation	24,653.27	25,000.00	-346.73	98.6%
Total 6594 · Dakota Heights Sewer	57,511.13	62,010.00	-4,498.87	92.7%
66900 · Reconciliation Discrepancies	11.95			
6711 · Perpetual Care Expenses	24,475.00	30,475.00	-6,000.00	80.3%
711-883 · Transfer to - Cemetery Fund	24,475.00	30,475.00	-6,000.00	80.3%
Total 6711 · Perpetual Care Expenses	24,475.00	30,475.00	-6,000.00	80.3%
6990 · Payroll Expenses	60.00	100.00	-40.00	60.0%
Total Expense	1,390,028.03	1,358,810.00	31,218.03	102.3%
Net Income	208,070.11	50,915.00	157,155.11	408.7%