

Charter Township of Portage
Special Board of Trustees Meeting
July 25, 2022
47240 Green Acres Road
Houghton, MI 49931
(906) 482-4310

The Charter Township of Portage held a Special Board of Trustees Meeting on Monday, July 25, 2022 at the Township Office.

Call to Order: The meeting was called to order by Amy Skewes at 1:00 PM

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

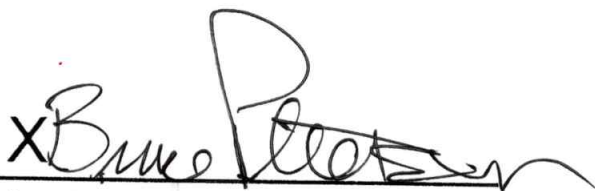
Discussion Items:

Update and review the 2022 Budget.

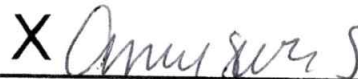
A motion was made by Bingham to accept the changes to the 2022 budget as noted in the "change" column of the Profit & Loss Budget vs. Actual report, seconded by Anderson. Motion carried by a roll call vote. Aye: Anderson, Bingham, Fink, Skewes, Smith. Nay: 0

Public Comments: None

Adjourn: The meeting was adjourned at 1:30 P.M.

X 

Bruce Petersen
Supervisor

X 

Amy Skewes
Clerk

CHARTER TOWNSHIP OF PORTAGE
Profit & Loss Budget vs. Actual
January through June 2022

		Jan - Jun 22	Budget	\$ Over Budget	% of Budget	Change
Income						
4101 - General Fund						
101-402 - Current property tax		146,553.20	137,000.00	9,553.20	106.97%	160,000
101-403 - 425 monies		26,053.46	20,000.00	6,053.46	130.27%	26,000
101-404 - CFR/Plt tax		1,416.36	26,000.00	-24,583.64	5.45%	
101-406 - Collections fees Schools		7,941.00	8,000.00	-59.00	99.26%	
101-445 - Penalties and interest on Taxes		658.50	200.00	458.50	329.25%	700
101-447 - Administration fees-Taxes		23,837.33	40,000.00	-16,162.67	59.59%	
101-476 - Building and Zoning		980.00	3,000.00	-2,020.00	32.67%	
101-573 - Local Com Stabilization Share		13,392.33	10,500.00	2,892.33	127.55%	13,500
101-574 - State Shared Revenue		162,019.00	290,000.00	-127,981.00	55.87%	
101-607 - Franchise Fees/Maintenance Fees		6,830.81	10,000.00	-3,169.19	68.31%	
101-634 - Marihuana Fund		5,000.00	5,000.00	0.00	100.0%	
101-658 - Parking Tickets		0.00	0.00	0.00	0.0%	
101-669 - Tower Fees		250.00	600.00	-350.00	41.67%	
101-671 - Interest		103.35	100.00	3.35	103.35%	250
101-676 - Reimbursements		16,620.44	3,000.00	13,620.44	554.02%	16,000
101-678 - Land Division		625.00	300.00	325.00	208.33%	
101-684 - Miscellaneous		7,000.00				
101-687 - Refunds		0.00	50.00	-50.00	0.0%	
Total 4101 - General Fund		405,280.78	553,750.00	-148,469.22	73.19%	
4105 - ARPA income						
105-501 - ARPA Federal Grant Income		263,937.50				263,000
105-672 - Transfer of funds from GF		657.91				600.00
Total 4105 - ARPA income		264,595.41				
4204 - Roads Income						
204-403 - Prop Tax Roads		225,544.05				225,000
204-445 - Penalties and interest on Taxes		22.27				20.00
204-671 - Interest		1.40				1.00
Total 4204 - Roads Income		225,567.72				
4206 - Hurontown Fire Department						
206-402 - Current Property Tax		102,802.25	86,000.00	16,802.25	119.54%	102,000

Warrior Township of Portage
Profit & Loss Budget vs. Actual

January through June 2022

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget	Change
206-403 · 425 Monies HTFD	0.00	6,000.00	-6,000.00	0.0%	0.00
206-450 · Jaws of Life	0.00	500.00	-500.00	0.0%	0.00
206-501 · Federal Grants	2,475.00				2475.00
206-671 · Interest	22.05	50.00	-27.95	44.1%	22.05
Total 4206 · Hurontown Fire Department	105,299.30	92,550.00	12,749.30	113.78%	12,749.30
4207 · Otter Lake Fire Department					
207-402 · Current Property Tax	66,340.42	58,000.00	8,340.42	114.38%	8,340.42
207-403 · 425 Monies OLFD	0.00	4,000.00	-4,000.00	0.0%	0.00
207-450 · First Responders	0.00	500.00	-500.00	0.0%	0.00
207-671 · Interest	15.75	50.00	-34.25	31.5%	15.75
Total 4207 · Otter Lake Fire Department	66,356.17	62,550.00	3,806.17	106.09%	3,806.17
4209 · Cemetery					
209-630 · Water	1,630.00	1,500.00	130.00	108.67%	130.00
209-633 · Disinterment	0.00	500.00	-500.00	0.0%	0.00
209-634 · Cartakers Fees	45.00	50.00	-5.00	90.0%	45.00
209-635 · Vault Storage	1,200.00	600.00	600.00	200.0%	600.00
209-637 · Annual Care	800.00	1,000.00	-200.00	80.0%	800.00
209-638 · Grave Improvements	0.00	100.00	-100.00	0.0%	0.00
209-639 · Lot Sales	7,540.00	4,500.00	3,040.00	167.56%	3,040.00
209-640 · Burials-Cremains	6,970.00	14,000.00	-7,030.00	49.79%	6,970.00
209-671 · Perpetual Care (Int Transfer)	1,000.00	25,000.00	-24,000.00	4.0%	1,000.00
209-676 · Cemetery Reimbursements	200.00				200.00
Total 4209 · Cemetery	19,385.00	47,250.00	-27,865.00	41.03%	19,385.00
4212 · Liquor Law Enforcement	0.00	2,000.00	-2,000.00	0.0%	0.00
4590 · Portage Sewer Fund					
590-625 · Late fees	1,755.29	3,500.00	-1,744.71	50.15%	1,755.29
590-627 · Charges for Service-Township	0.00	220,000.00	-220,000.00	0.0%	0.00
590-642 · Charges for Service O&M	112,209.42	220,000.00	-107,790.58	51.00%	112,209.42
590-671 · Interest Income	7.28				7.28
590-684 · Miscellaneous	-1,053.94				-1,053.94
Total 4590 · Portage Sewer Fund	112,918.05	223,500.00	-110,581.95	50.52%	112,918.05
4591 · Portage Water					

250,000

Original Township of Portage
Profit & Loss Budget vs. Actual

January through June 2022

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget	Change
591-625 · Late fees	1,171.40	2,500.00	-1,328.60	46.86%	
591-629 · Hook-up, on/off, house meter	0.00	100.00	-100.00	0.0%	
591-642 · Charges for Services	88,145.43	210,000.00	-121,854.57	41.97%	
591-671 · Interest Income	19.50	50.00	-30.50	39.0%	
591-684 · Miscellaneous	-219.16				
Total 4591 · Portage Water	89,117.17	212,650.00	-123,532.83	41.91%	
4592 · Dakota Water					
592-625 · Late Fees	92.53	250.00	-157.47	37.01%	
592-629 · Hook-up, on/off, house meter	0.00	100.00	-100.00	0.0%	
592-642 · Charges for services	15,055.71	27,000.00	-11,944.29	55.76%	
592-671 · Interest Income	9.51	50.00	-40.49	19.02%	
Total 4592 · Dakota Water	15,157.75	27,400.00	-12,242.25	55.32%	
4593 · Woodland Water					
593-625 · Late Fees	208.65	275.00	-66.35	75.87%	
593-629 · Hook-up, on/off, house meter	0.00	100.00	-100.00	0.0%	
593-642 · Charges for Services	18,049.90	38,000.00	-19,950.10	47.5%	
593-671 · Interest Income	11.66	50.00	-38.34	23.32%	
Total 4593 · Woodland Water	18,270.21	38,425.00	-20,154.79	47.55%	
4594 · Dakota Sewer					
594-625 · Late Fees	177.26	500.00	-322.74	35.45%	
594-629 · Hook-ups	0.00	100.00	-100.00	0.0%	
594-642 · Charges for Service O&M	13,030.08	35,000.00	-21,969.92	37.23%	
594-672 · Interest Income	6.07	50.00	-43.93	12.14%	
Total 4594 · Dakota Sewer	13,213.41	35,650.00	-22,436.59	37.06%	
4711 · Perpetual Care Revenue					
711-640 · Perpetual Care Sales	12,961.07	20,000.00	-7,038.93	64.81%	
711-667 · Capital Gains & Losses	-184,082.94				
711-671 · Interest Income	3,771.70	4,000.00	-228.30	94.29%	
Total 4711 · Perpetual Care Revenue	-167,350.17	24,000.00	-191,350.17	-697.28%	
4712 · SSI Income					
712-501 · Federal Funds	439,000.00				
Total 4712 · SSI Income	439,000.00				439,000.00

CONTRACT TOWNSHIP OF FORTAGE
Profit & Loss Budget vs. Actual
January through June 2022

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget	Change
Total Income	1,606,810.80	1,319,725.00	287,085.80	121.75%	
Expense					
6101 - General Expenses					
101 - Township Board					
101-705 - Salaries	3,990.00	8,000.00	-4,010.00	49.88%	
101-727 - Operating Supplies	149.49	200.00	-50.51	74.75%	300
101-881 - Contributions	0.00	500.00	-500.00	0.0%	
101-955 - Education/Workshops	0.00	100.00	-100.00	0.0%	
Total 101 - Township Board	4,139.49	8,800.00	-4,660.51	47.04%	
171 - Supervisor					
171-705 - Salaries	13,846.20	30,000.00	-16,153.80	46.15%	
171-727 - Supplies	0.00	250.00	-250.00	0.0%	
171-853 - phone bill	451.87	900.00	-448.13	50.21%	
171-860 - Travel Expense	0.00	150.00	-150.00	0.0%	
171-955 - Education/Workshops	0.00	200.00	-200.00	0.0%	
171-977 - Equipment & Repair	0.00	1,000.00	-1,000.00	0.0%	
Total 171 - Supervisor	14,298.07	32,500.00	-18,201.93	43.99%	
191 - Elections					
191-707 - Salaries	0.00	4,000.00	-4,000.00	0.0%	
191-727 - Operating Supplies	953.53	2,000.00	-1,046.47	47.68%	
191-860 - Travel Expense	0.00	200.00	-200.00	0.0%	
191-900 - Printing & Publishing	0.00	200.00	-200.00	0.0%	
191-955 - Education/Workshops	0.00	250.00	-250.00	0.0%	
Total 191 - Elections	953.53	6,650.00	-5,696.47	14.34%	
210 - Assessor					
210-705 - Salaries	18,461.52	40,000.00	-21,538.48	46.15%	
210-710 - Hospitalization Insurance	6,340.68	8,000.00	-1,659.32	79.26%	
210-713 - Accident Fund workman's comp	576.09	900.00	-323.91	64.01%	
210-728 - Supplies	2,085.11	2,500.00	-414.89	83.4%	
210-803 - Contracted Labor	0.00	200.00	-200.00	0.0%	
210-860 - Travel Expense	0.00	120.00	-120.00	0.0%	
210-955 - Education/Workshops	0.00	450.00	-450.00	0.0%	

Charter Township of Portage
Profit & Loss Budget vs. Actual

January through June 2022

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget	Change
210-977 · Equipment & Repair	298.99	700.00	-401.01	42.71%	
Total 210 · Assessor	27,762.39	52,870.00	-25,107.61	52.51%	
215 · Clerk					
215-705 · Salaries	13,846.20	30,000.00	-16,153.80	46.15%	
215-707 · Deputy Salary	885.00	5,000.00	-4,115.00	17.7%	
215-727 · Supplies	989.99	2,500.00	-1,510.01	39.6%	
215-853 · phone	100.00	600.00	-500.00	0.0%	
215-860 · Travel Expense	0.00	150.00	-150.00	0.0%	
215-955 · Education/Workshops	0.00	1,000.00	-1,000.00	0.0%	
215-977 · Equipment	0.00	39,150.00	-23,328.81	40.41%	
Total 215 · Clerk	15,821.19	600.00	-600.00	0.0%	
248 · General Services					
248-727 · Supplies	0.00	10,000.00	-10,000.00	0.0%	
248-801 · Professional Service	14,329.75	1,000.00	-13,329.75	14.33%	
248-941 · Tower Rent	480.00	2,200.00	-1,720.00	48.0%	
248-943 · Tower Power	1,016.42	50.00	-966.42	46.2%	
248-956 · Miscellaneous Service Fees	0.00	3,500.00	-3,500.00	0.0%	
248-958 · Dues & Membership	3,297.01	17,773.18	-14,476.17	94.2%	
Total 248 · General Services	19,123.18	-16,153.80	-35,276.98	110.22%	
253 · Treasurer					
253-705 · Salaries	13,846.20	30,000.00	-16,153.80	46.15%	
253-707 · Deputy Salary	1,117.50	8,000.00	-6,882.50	13.97%	
253-727 · Supplies	147.78	900.00	-752.22	16.42%	
253-728 · Tax Supplies	1,600.42	2,500.00	-899.58	64.02%	
253-853 · Phone	100.00	200.00	-100.00	0.0%	
253-860 · Travel Expense	0.00	300.00	-300.00	0.0%	
253-955 · Education/Workshops	0.00	50.00	-50.00	0.0%	
253-958 · Dues & Memberships	0.00	1,000.00	-1,000.00	0.0%	
253-977 · Equipment	0.00	42,950.00	-42,950.00	39.14%	
Total 253 · Treasurer	16,811.90	-13,776.25	-30,588.15	18.96%	
256 · Town Hall					
256-707 · Salaries	3,223.75	17,000.00	-13,776.25	18.96%	

VILLAGE TOWNSHIP OF PORTAGE
Profit & Loss Budget vs. Actual
January through June 2022

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget	Change
256-727 · Supplies	2,281.80	3,000.00	-718.20	76.06%	4000
256-731 · Ground & Build Maintenance	0.00	300.00	-300.00	0.0%	
256-800 · Contractual Services	3,969.13	2,500.00	1,469.13	158.77%	8000
256-850 · Web page Development	0.00	100.00	-100.00	0.0%	
256-853 · Telephone	1,493.68	2,500.00	-1,006.32	59.75%	3000
256-920 · Lights	1,155.98	2,200.00	-1,044.02	52.55%	
256-923 · Heat	749.44	1,000.00	-250.56	74.94%	2000
256-924 · Water	144.45	300.00	-155.55	48.15%	
256-977 · Equipment & Repair	0.00	500.00	-500.00	0.0%	
Total 256 · Town Hall	13,018.23	29,400.00	-16,381.77	44.28%	
265 · Maintenance Building					
265-707 · Salaries	11,639.00	18,000.00	-6,361.00	64.66%	22000
265-740 · Operating Supplies	5,447.55	6,000.00	-552.45	90.79%	12000
265-853 · Telephone	559.44	1,100.00	-540.56	50.86%	
265-920 · Lights	1,149.47	2,300.00	-1,150.53	49.98%	
265-923 · Heat	1,139.88	1,500.00	-360.12	75.99%	2500
265-927 · Water/Sewer	944.48	1,200.00	-255.52	78.71%	2000
265-931 · Ground & Build Maintenance	598.62	1,800.00	-1,201.38	33.26%	
265-970 · Capital Outlay	0.00	1,000.00	-1,000.00	0.0%	
265-977 · Equipment & Repair	0.00	2,800.00	-2,800.00	0.0%	
Total 265 · Maintenance Building	21,478.44	35,700.00	-14,221.56	60.16%	
294 · Other Activity					
294-707 · Salaries	10,703.75	12,000.00	-1,296.25	89.2%	20000
294-708 · Medicare	1,487.65	2,800.00	-1,312.35	53.13%	
294-709 · FICA	6,327.47	13,800.00	-7,472.53	45.85%	
294-710 · Hospitalization	13,415.64	35,000.00	-21,584.36	38.33%	
294-711 · Life Insurance	331.20	800.00	-468.80	41.4%	
294-712 · Retirement	5,609.15	9,000.00	-3,390.85	62.32%	12000
294-713 · Worker's Comp	8,298.80	13,500.00	-5,201.20	61.47%	
294-714 · Unemployment	6,794.18	13,500.00	-6,705.82	50.33%	
294-802 · Board of Review					
294-901 · Printing & Publishing	680.40	400.00	280.40	170.1%	

Quarter 1 Township of Portage
Profit & Loss Budget vs. Actual

January through June 2022

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget	Change
294-955 · Education/Workshops	195.50	400.00	-204.50	48.88%	
707 · BR Salary	1,642.50	1,400.00	242.50	117.32%	2000
956 · BR Miscellaneous	100.00				100
Total 294-802 · Board of Review	2,618.40	2,200.00	418.40	119.02%	
294-810 · Insurance MTPP Hannula	15,589.98				16,000
294-900 · Printing & Publishing	147.15	400.00	-252.85	36.79%	
294-926 · Street Lights	10,418.19	23,000.00	-12,581.81	45.3%	
294-931 · Ground & Building Maint HTFD	0.00	600.00	-600.00	0.0%	
Total 294 · Other Activity	81,741.56	126,600.00	-44,858.44	64.57%	
295 · Motor Vehicle Pool					
295-707 · Salaries	2,523.00	4,000.00	-1,477.00	63.08%	
295-740 · Operating Supplies	611.03	700.00	-88.97	87.29%	1500
295-751 · Fuel	5,025.89	6,000.00	-974.11	83.77%	11,000
295-970 · Capitol Outlay	0.00	58,500.00	-58,500.00	0.0%	
295-977 · Equipment & Repair	754.43	3,900.00	-3,145.57	19.34%	
Total 295 · Motor Vehicle Pool	8,914.35	73,100.00	-64,185.65	12.2%	
301 · Constable					
301-703 · Salaries	1,518.00	3,100.00	-1,582.00	48.97%	
301-727 · Supplies	0.00	50.00	-50.00	0.0%	
301-810 · Insurance	70.87	200.00	-129.13	35.44%	
Total 301 · Constable	1,588.87	3,350.00	-1,761.13	47.43%	
410 · Zoning and Planning					
410-703 · Salaries - P. C.	825.00	4,000.00	-3,175.00	20.63%	
410-707 · Salary - Zoning	1,800.00	3,600.00	-1,800.00	50.0%	
410-727 · Supplies	97.74	250.00	-152.26	39.1%	
410-801 · Professional services	1,708.50	250.00	1,458.50	683.4%	2000
410-803 · Contract Labor	0.00	150.00	-150.00	0.0%	
410-860 · Travel Expense	114.66	300.00	-185.34	38.22%	
410-900 · Printing & Publishing	100.80	500.00	-399.20	20.16%	
410-955 · Education	0.00	150.00	-150.00	0.0%	
410-956 · Miscellaneous	125.00				125.00
Total 410 · Zoning and Planning	4,771.70	9,200.00	-4,428.30	51.87%	

CHARTER TOWNSHIP OF PORRAGE
Profit & Loss Budget vs. Actual
January through June 2022

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget	Change
446 - Roads and Streets					
446-707 - Salaries	0.00	300.00	-300.00	0.0%	
446-740 - Supplies	0.00	500.00	-500.00	0.0%	
446-935 - Oiling	0.00	2,000.00	-2,000.00	0.0%	
446-936 - Signs	832.06	1,200.00	-367.94	69.34%	
446-937 - Paving	0.00	2,000.00	-2,000.00	0.0%	
Total 446 - Roads and Streets	832.06	6,000.00	-5,167.94	13.87%	
634 - Marihuana					
634-801 - Professional Services	0.00	1,000.00	-1,000.00	0.0%	
Total 634 - Marihuana	0.00	1,000.00	-1,000.00	0.0%	
751 - Recreation					
751-707 - Salaries	7,618.75	16,000.00	-8,381.25	47.62%	
751-740 - Supplies	684.37	2,000.00	-1,315.63	34.22%	
751-800 - Contractual Services	570.00	1,000.00	-430.00	57.0%	
751-801 - Professional Services	0.00	1,000.00	-1,000.00	0.0%	
751-900 - Printing & Publishing	0.00	150.00	-150.00	0.0%	
751-920 - Lights	792.67	2,000.00	-1,207.33	39.63%	
751-923 - Heat	2,163.39	2,400.00	-236.61	90.14%	
751-927 - Water/Sewer	213.00	600.00	-387.00	35.5%	
751-970 - Recreation Capitol Outlay	0.00	250.00	-250.00	0.0%	
751-977 - Equipment & Repair	0.00	3,500.00	-3,500.00	0.0%	
Total 751 - Recreation	12,042.18	28,900.00	-16,857.82	41.67%	
850-999 - Transfer to Other Funds					
850-105 - Transfer to other funds ARPA	657.91				
Total 850-999 - Transfer to Other Funds	657.91				
Total 6101 - General Expenses	243,955.05	513,520.00	-269,564.95	47.51%	
6105 - ARPA Expense					
105-502 - ARPA Essential employee bonus	300.00				
105-513 - ARPA water/sewer improvements	58,415.00				
105-708 - Medicare	4.35				
105-709 - FICA	18.60				
Total 6105 - ARPA Expense	58,737.95				

VILLAGE OF TOWNSHIP OF PORTAGE
Profit & Loss Budget vs. Actual
January through June 2022

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget	Change
6204 · Roads and Streets - Millage					
204-803 · Contractual Services	195,935.00				
Total 6204 · Roads and Streets - Millage	195,935.00				200,000
6209 · Cemetery Expenses					
209-706 · Prisoners	0.00	100.00	-100.00	0.0%	
209-707 · Salaries	15,689.50	50,000.00	-34,310.50	31.38%	
209-708 · Medicare	229.86	700.00	-470.14	32.84%	
209-709 · FICA	972.74	3,100.00	-2,127.26	31.38%	
209-710 · Hospitalization	0.00	0.00	0.00	0.0%	
209-712 · Retirement	779.70	3,000.00	-2,220.30	25.99%	
209-713 · Workers Comp	2,000.00	3,800.00	-1,800.00	52.63%	
209-740 · Operating Supplies	1,990.16	1,600.00	390.16	124.39%	4000.00
209-751 · Fuel	331.82	600.00	-268.18	55.3%	
209-801 · Contractual Services	497.00	500.00	-3.00	99.4%	1000
209-810 · Cemetery Insurance	2,368.70	2,500.00	-131.30	94.75%	
209-853 · Telephone	220.68	550.00	-329.32	40.12%	
209-900 · Printing & Publishing	0.00	200.00	-200.00	0.0%	
209-920 · Lights	311.01	500.00	-188.99	62.2%	
209-923 · Heat	0.00	50.00	-50.00	0.0%	
209-924 · Water Charges	92.92	2,500.00	-2,407.08	3.72%	
209-930 · Ground & Building Repairs	0.00	500.00	-500.00	0.0%	
209-955 · Education-Training	0.00	150.00	-150.00	0.0%	
209-977 · Cemetery equip & rep	0.00	15,000.00	-15,000.00	0.0%	
Total 6209 · Cemetery Expenses	25,484.09	85,350.00	-59,865.91	29.86%	
6212 · Liquor Law Expenses					
212-707 · Salaries	972.00	2,100.00	-1,128.00	46.29%	
212-708 · Medicare	9.40	40.00	-30.60	23.5%	
212-709 · FICA	40.16	75.00	-34.84	53.55%	100.00
212-713 · Workers Comp	0.00	75.00	-75.00	0.0%	
212-740 · Operating Supplies	0.00	30.00	-30.00	0.0%	
Total 6212 · Liquor Law Expenses	1,021.56	2,320.00	-1,298.44	44.03%	
6500 · Hurontown Fire Expenses					

WILKINSON Township of Portage
Profit & Loss Budget vs. Actual

January through June 2022

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget	Change
500-705 · Salaries	2,100.00	4,000.00	-1,900.00	52.5%	
500-708 · Medicare	30.45	75.00	-44.55	40.6%	
500-709 · FICA	130.20	325.00	-194.80	40.06%	
500-713 · Workers Comp-Accident fund	799.57	1,800.00	-1,000.43	44.42%	
500-726 · Jaws of Life	0.00	0.00	0.00	0.0%	
500-740 · Supplies	2,707.08	5,000.00	-2,292.92	54.14%	
500-751 · Fuel	299.27	800.00	-500.73	37.41%	
500-803 · Contract Labor	330.00	2,200.00	-1,870.00	15.0%	
500-810 · Insurance-Hannula	2,362.82	4,500.00	-2,137.18	52.51%	
500-853 · Telephone/Internet/TV	1,082.48	1,800.00	-717.52	60.14%	2,000.00
500-860 · Travel Expense	0.00	400.00	-400.00	0.0%	
500-920 · Lights	752.42	2,300.00	-1,547.58	32.71%	
500-923 · Heat	2,003.80	3,300.00	-1,296.20	60.72%	4,000.00
500-927 · Water/Sewer	373.30	800.00	-426.70	46.66%	
500-950 · Building Upkeep	305.20	500.00	-194.80	61.04%	
500-955 · Education/Training	0.00	750.00	-750.00	0.0%	
500-958 · Membership & Dues	30.00	350.00	-320.00	8.57%	
500-970 · Capital Outlay	50,000.00				50,000
500-977 · Equipment & Repairs	12,390.00	7,000.00	5,390.00	177.0%	20,000.00
Total 6500 · Hurontown Fire Expenses	75,696.59	35,900.00	39,796.59	210.85%	
6501 · Otter Lake Fire Expenses					
501-705 · Salaries	1,412.50	2,400.00	-987.50	58.85%	3,000.00
501-708 · Medicare	20.50	70.00	-49.50	29.29%	
501-709 · FICA	87.58	175.00	-87.42	50.05%	
501-713 · Worker's Comp-Accident Fund	799.57	900.00	-100.43	88.84%	
501-726 · First Responders Supplies	0.00	800.00	-800.00	0.0%	
501-740 · Supplies	736.89	2,000.00	-1,263.11	36.85%	
501-751 · Fuel	0.00	600.00	-600.00	0.0%	
501-801 · Contractual Services	780.00	2,500.00	-1,720.00	31.2%	
501-810 · Insurance-Hannula	3,115.75	3,200.00	-84.25	97.37%	
501-811 · First Responders Insurance	0.00	500.00	-500.00	0.0%	
501-853 · Telephone/Internet	599.57	2,000.00	-1,400.43	29.98%	

Profit & Loss Budget vs. Actual

January through June 2022

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget	Change
501-860 · Travel Expense	0.00	300.00	-300.00	0.0%	
501-920 · Lights	1,202.92	1,900.00	-697.08	63.31%	2400.00
501-923 · Heat	3,927.23	3,800.00	127.23	103.35%	9000.00
501-950 · Building Upkeep	0.00	1,500.00	-1,500.00	0.0%	
501-955 · Education	0.00	800.00	-800.00	0.0%	
501-958 · Membership & Dues	30.00	60.00	-30.00	50.0%	
501-977 · Equipment & Repairs	0.00	3,200.00	-3,200.00	0.0%	
Total 6501 · Otter Lake Fire Expenses	12,712.51	26,705.00	-13,992.49	47.6%	
6590 · Portage Sewer Expenses					
590-707 · Salaries	13,542.75	18,000.00	-4,457.25	75.24%	27,000.00
590-708 · Medicare	202.33	400.00	-197.67	50.58%	
590-709 · FICA	839.64	1,500.00	-660.36	55.98%	1800.00
590-710 · Hospitalization	5,400.00	9,000.00	-3,600.00	60.0%	11,000.00
590-711 · Life Insurance	188.40	450.00	-261.60	41.87%	
590-712 · Sewer Retirement	615.80	1,000.00	-384.20	61.58%	
590-713 · Workmen's Comp	545.00	900.00	-355.00	60.56%	
590-740 · Operating Supplies	1,337.00	6,900.00	-5,563.00	19.38%	
590-751 · Fuel	1,028.45	1,500.00	-471.55	68.56%	2200.00
590-801 · Professional Services	1,698.00	1,000.00	698.00	169.8%	2000.00
590-810 · Insurance	1,516.05	1,400.00	116.05	108.29%	1600.00
590-832 · RD Principal and Interest	3,336.87	14,200.00	-10,863.13	23.5%	
590-900 · Printing & Publishing	0.00	500.00	-500.00	0.0%	
590-921 · Power	4,678.87	5,500.00	-821.13	85.07%	9000.00
590-923 · Heat Main St Lift Stations	249.29	500.00	-250.71	49.86%	
590-927 · Use Billing	98,311.08	140,000.00	-41,688.92	70.22%	200,000
590-977 · Equipment & Repairs	0.00	2,000.00	-2,000.00	0.0%	
Total 6590 · Portage Sewer Expenses	133,489.53	204,750.00	-71,260.47	65.2%	
6591 · Portage Water Expenses					
591-707 · Salaries	14,568.00	25,000.00	-10,432.00	58.27%	30,000
591-708 · Medicare	220.92	500.00	-279.08	44.18%	
591-709 · FICA	903.21	2,000.00	-1,096.79	45.16%	
591-710 · Hospitalization	6,000.00	11,500.00	-5,500.00	52.17%	

Profit & Loss Budget vs. Actual

January through June 2022

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget	Change
591-711 · Life Insurance	152.70	400.00	-247.30	38.18%	
591-712 · Retirement	706.16	1,500.00	-793.84	47.08%	
591-713 · Worker's Comp	645.23	2,000.00	-1,354.77	32.26%	
591-740 · Operating Supplies	8,938.24	1,000.00	7,938.24	893.82%	20,000
591-751 · Fuel	1,283.26	1,800.00	-516.74	71.29%	2,500
591-801 · Professional Services	3,808.69	6,000.00	-2,191.31	63.48%	
591-810 · PW Insurance	1,953.09	3,200.00	-1,246.91	61.03%	
591-824 · Water Purchased	21,607.65	48,000.00	-26,392.35	45.02%	
591-832 · RD Loan Principal & Interest	11,735.62	14,000.00	-2,264.38	83.83%	
591-901 · Printing & Publishing	1,600.20	400.00	1,200.20	400.05%	2,000.00
591-944 · State Required Sampling	478.50	1,500.00	-1,021.50	31.9%	
591-955 · Education	0.00	50.00	-50.00	0.0%	
591-958 · Memberships & Dues	520.00	500.00	20.00	104.0%	
591-977 · Equipment and Repair	0.00	10,000.00	-10,000.00	0.0%	
Total 6591 · Portage Water Expenses	75,121.47	129,350.00	-54,228.53	58.08%	
6592 · Dakota Water Expense					
592-707 · Salaries	1,967.88	2,700.00	-732.12	72.88%	4,000.00
592-708 · Medicare	29.69	50.00	-20.31	59.38%	75.00
592-709 · FICA	122.00	180.00	-58.00	67.78%	250.00
592-710 · Hospitalization	840.00	1,500.00	-660.00	56.0%	
592-711 · Life Insurance	24.00				
592-712 · Retirement	102.41	200.00	-97.59	51.21%	100.00
592-713 · Worker's Comp	100.00	180.00	-80.00	55.56%	
592-740 · Operating Supplies	56.60	1,000.00	-943.40	5.66%	
592-751 · Fuel	153.50	270.00	-116.50	56.85%	400.00
592-801 · Professional Services	223.08	250.00	-26.92	89.23%	500.00
592-810 · DW Insurance	321.87	325.00	-3.13	99.04%	
592-824 · Water Purchased	1,414.52	2,500.00	-1,085.48	56.58%	3,000.00
592-830 · DH Water Interest	2,925.00	6,300.00	-3,375.00	46.43%	
592-831 · RD Loan Principle	2,925.00	4,000.00	-1,075.00	73.13%	
592-901 · Printing & Publishing	0.00	50.00	-50.00	0.0%	
592-944 · State Required Sampling	57.42	250.00	-192.58	22.97%	

3800.00

CRISTIANI TOWNSHIP OF PORTAGE
Profit & Loss Budget vs. Actual
January through June 2022

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget	Change
Total 6592 · Dakota Water Expense	11,262.97	19,755.00	-8,492.03	57.01%	
6593 · Woodland Expenses					
593-707 · Salaries	2,637.50	2,800.00	-162.50	94.2%	600.00
593-708 · Medicare	39.48	100.00	-60.52	39.48%	
593-709 · FICA	163.54	300.00	-136.46	54.51%	
593-710 · Hospitalization	840.00	1,500.00	-660.00	56.0%	
593-711 · Life Insurance	41.70	100.00	-58.30	41.7%	
593-712 · Retirement	136.09	160.00	-23.91	85.06%	300.00
593-713 · Worker's Comp	150.00	400.00	-250.00	37.5%	
593-740 · Operating Supplies	165.90	1,500.00	-1,334.10	11.06%	
593-751 · Fuel	260.95	300.00	-39.05	86.98%	600.00
593-801 · Professional Services	364.65	800.00	-435.35	45.58%	
593-810 · Insurance	306.87	300.00	6.87	102.29%	400.00
593-824 · Water Purchased	17,004.00	30,000.00	-12,996.00	56.68%	
593-944 · State Required Sampling	102.08	300.00	-197.92	34.03%	
593-977 · Equipment & Repairs	0.00	3,000.00	-3,000.00	0.0%	
Total 6593 · Woodland Expenses	22,212.76	41,560.00	-19,347.24	53.45%	
6594 · Dakota Heights Sewer					
594-707 · Salaries	1,672.88	3,500.00	-1,827.12	47.8%	
594-708 · Medicare	24.95	100.00	-75.05	24.95%	
594-709 · FICA	103.71	250.00	-146.29	41.48%	
594-710 · Hospitalization	1,500.00	2,500.00	-1,000.00	60.0%	
594-711 · Life Insurance	24.00				
594-712 · DH Sewer Retirement	86.03	200.00	-113.97	43.02%	100.00
594-713 · Worker's Comp Accident Fund	100.00	250.00	-150.00	40.0%	
594-740 · Operating Supplies	59.25	250.00	-190.75	23.7%	
594-751 · Fuel	153.50	250.00	-96.50	61.4%	
594-801 · Professional Services	0.00	100.00	-100.00	0.0%	
594-810 · DH Sewer Insurance	306.87	400.00	-93.13	76.72%	
594-832 · RD Loan Interest	2,650.00	10,300.00	-7,650.00	25.73%	
594-921 · Power	368.02	650.00	-281.98	56.62%	
594-927 · Use Billing	10,873.32	21,000.00	-10,126.68	51.78%	

City of Owatonna, Minnesota
Profit & Loss Budget vs. Actual

January through June 2022

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget	Change
594-977 · Equipment and Repair	0.00	3,000.00	-3,000.00	0.0%	
Total 6594 · Dakota Heights Sewer	17,922.53	42,750.00	-24,827.47	41.92%	
6711 · Perpetual Care Expenses					
711-883 · Transfer to - Cemetery Fund	0.00	25,000.00	-25,000.00	0.0%	
Total 6711 · Perpetual Care Expenses	0.00	25,000.00	-25,000.00	0.0%	
6990 · Payroll Expenses	0.00				
Total Expense	873,552.01	1,126,960.00	-253,407.99	77.51%	
Net Income	733,258.79	192,765.00	540,493.79	380.39%	