Charter Township of Portage

Minutes From the
August 20, 2019 Board of Trustees Work Session
Of the 2019 Budget

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

The Charter Township of Portage held a Budget Meeting on Tuesday, August 20, 2019, at the township office.

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

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 2019 Proposed budget through July of 2019 using the 7/31/2019 version of the "Profit and Loss Budget vs Actual" spreadsheet. Reviewed the items that had well exceeded the 66% of the budgeted yearly amount. Discussed the reason/reasons for the line items exceeding the 2/3 year percentages. Review emphasized expenditures in the 85% to plus 100% amounts.

A motion was made by Bill Fink, seconded by John Ollila to modify the budget based on the boards discussion 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 Comments: None

Adjourn: A motion was made by Skewes to adjourn at 4:19, seconded by Smith. All in favor.

X B. Petersen

Bruce Petersen
Supervisor

X Amy Skewes

Amy Skewes
Clerk

Charter Township of Portage
Profit & Loss Budget vs. Actual
January through August 2019

	Jan - Aug 19	Budget	$ Over Budget	% of Budget
Income				
4101 · General Fund				
101-402 · Current property tax	132,083.47	127,000.00	5,083.47	104.0%
101-403 · 425 monies	15,800.93	15,000.00	800.93	105.3%
101-404 · CFR/Pilt tax	2,702.61	23,000.00	-20,297.39	11.8%
101-406 · Collections fees Schools	0.00	7,000.00	-7,000.00	0.0%
101-445 · Penalties and Interest on Taxes	0.00	15,000.00	-15,000.00	0.0%
101-447 · Building and Zoning	1,585.00	1,800.00	-215.00	88.1%
101-501 · State Recreation	11,396.70	11,390.00	6.70	100.1%
101-574 · State Shared Revenue	174,238.00	265,000.00	-90,762.00	65.8%
101-607 · Franchise Fees/Maintenance Fees	3,801.26	18,000.00	-14,198.74	21.1%
101-626 · Election reimb-Services rendere	4,650.22			
101-658 · Parking Tickets	25.00			
101-669 · Tower Fees	350.00	1,800.00	-1,450.00	19.4%
101-671 · Interest	0.00	300.00	-300.00	0.0%
101-676 · Reimbursements	836.87	100.00	736.87	836.9%
101-678 · Land Division	375.00	350.00	25.00	107.1%
101-685 · Administration fees-Taxes	36,684.13	19,000.00	17,684.13	193.1%
101-687 · Refunds	2,096.82	700.00	1,396.82	299.5%
Total 4101 · General Fund	386,626.01	505,440.00	-118,813.99	76.5%
4206 · Hurontown Fire Department				
206-402 · Current Property Tax	112,923.05	54,000.00	58,923.05	209.1%
206-450 · Jaws of Life	0.00	1,000.00	-1,000.00	0.0%
Total 4206 · Hurontown Fire Department	112,923.05	55,000.00	57,923.05	205.3%
4207 · Otter Lake Fire Department				
207-402 · Current Property Tax	79,930.66	41,000.00	38,930.66	195.0%
207-450 · First Responders	0.00	1,000.00	-1,000.00	0.0%
Total 4207 · Otter Lake Fire Department	79,930.66	42,000.00	37,930.66	190.3%
4209 · Cemetery				
209-630 · Water	1,750.00	1,900.00	-150.00	92.1%
209-631 · Sprinkler	0.00	100.00	-100.00	0.0%
209-634 · Cartakers Fees	50.00	300.00	-250.00	16.7%
209-635 · Vault Storage	900.00	1,500.00	-600.00	60.0%
209-636 · Grave Openings	3,000.00	11,500.00	-8,500.00	26.1%
209-637 · Annual Care	700.00	800.00	-100.00	87.5%
209-638 · Grave Improvements	0.00	300.00	-300.00	0.0%
209-639 · Lot Sales	2,500.00	2,800.00	-300.00	89.3%
209-640 · Burials-Cremains	10,650.00	11,000.00	-350.00	96.8%
209-671 · Perpetual Care (Int Transfer)	0.00	30,000.00	-30,000.00	0.0%
Total 4209 · Cemetery	19,550.00	60,200.00	-40,650.00	32.5%
4212 · Liquor Law Enforcement				
212-573 · State Revenue	0.00	2,100.00	-2,100.00	0.0%
Total 4212 · Liquor Law Enforcement	0.00	2,100.00	-2,100.00	0.0%
4590 · Portage Sewer Fund				
590-625 · Late fees	4,177.50	4,500.00	-322.50	92.8%
590-642 · Charges for Service O&M	118,838.37	190,000.00	-71,161.63	62.5%
Total 4590 · Portage Sewer Fund	123,015.87	194,500.00	-71,484.13	63.2%
4591 · Portage Water				
591-625 · Late fees	2,454.73	2,800.00	-345.27	87.7%
591-629 · Hook-up, on/off,house meter	250.00	500.00	-250.00	50.0%
591-642 · Charges for Services	96,972.07	165,000.00	-68,027.93	58.8%
Total 4591 · Portage Water	99,676.80	168,300.00	-68,623.20	59.2%
4592 · Dakota Water				
592-625 · Late Fees	255.67	275.00	-19.33	93.0%
592-629 · Hook-up, on/off, house meter	0.00	200.00	-200.00	0.0%
592-642 · Charges for services	14,167.54	23,000.00	-8,832.46	61.6%
Total 4592 · Dakota Water	14,423.21	23,475.00	-9,051.79	61.4%
4593 · Woodland Water				

Charter Township of Portage
Profit & Loss Budget vs. Actual
January through August 2019

	Jan - Aug 19	Budget	$ Over Budget	% of Budget
593-625 · Late Fees	133.65	200.00	-66.35	66.8%
593-629 · Hook-up, on/off, house meter	200.00			
593-642 · Charges for Services	23,181.50	35,000.00	-11,818.50	66.2%
Total 4593 · Woodland Water	23,515.15	35,200.00	-11,684.85	66.8%
4594 · Dakota Sewer				
594-625 · Late Fees	449.45	475.00	-25.55	94.6%
594-629 · Hook-ups	0.00	200.00	-200.00	0.0%
594-642 · Charges for Service O&M	23,332.59	35,000.00	-11,667.41	66.7%
Total 4594 · Dakota Sewer	23,782.04	35,675.00	-11,892.96	66.7%
4711 · Perpetual Care Revenue				
711-640 · Perpetual Care Sales	7,685.51	8,000.00	-314.49	96.1%
Total 4711 · Perpetual Care Revenue	7,685.51	8,000.00	-314.49	96.1%
Total Income	891,128.30	1,129,890.00	-238,761.70	78.9%
Expense				
6101 · General Expenses				
101 · Township Board				
101-705 · Salaries	4,190.00	7,500.00	-3,310.00	55.9%
101-727 · Operating Supplies	0.00	100.00	-100.00	0.0%
101-881 · Contributions	0.00	400.00	-400.00	0.0%
101-955 · Education/Workshops	0.00	550.00	-550.00	0.0%
Total 101 · Township Board	4,190.00	8,550.00	-4,360.00	49.0%
171 · Supervisor				
171-705 · Salaries	14,253.82	21,800.00	-7,546.18	65.4%
171-727 · Supplies	54.69	100.00	-45.31	54.7%
171-853 · phone bill	726.49	700.00	26.49	103.8%
171-860 · Travel Expense	53.28	250.00	-196.72	21.3%
171-955 · Education/Workshops	0.00	250.00	-250.00	0.0%
171-977 · Equipment & Repair	62.08	800.00	-737.92	7.8%
Total 171 · Supervisor	15,150.36	23,900.00	-8,749.64	63.4%
191 · Elections				
191-707 · Salaries	0.00	0.00	0.00	0.0%
191-727 · Operating Supplies	600.09	2,500.00	-1,899.91	24.0%
191-860 · Travel Expense	115.00	200.00	-85.00	57.5%
191-900 · Printing & Publishing	141.10	300.00	-158.90	47.0%
Total 191 · Elections	856.19	3,000.00	-2,143.81	28.5%
210 · Assessor				
210-705 · Salaries	26,153.82	40,000.00	-13,846.18	65.4%
210-710 · Hospitalization insurance	-449.38	850.00	-1,299.38	-52.9%
210-713 · Accident Fund workman's comp	705.46	1,000.00	-294.54	70.5%
210-728 · Supplies	1,588.76	2,000.00	-411.24	79.4%
210-803 · Contracted Labor	0.00	0.00	0.00	0.0%
210-860 · Travel Expense	0.00	200.00	-200.00	0.0%
210-955 · Education/Workshops	364.00	500.00	-136.00	72.8%
210-977 · Equipment & Repair	62.00	150.00	-88.00	41.3%
Total 210 · Assessor	28,424.66	44,700.00	-16,275.34	63.6%
215 · Clerk				
215-705 · Salaries	14,253.82	21,800.00	-7,546.18	65.4%
215-707 · Deputy Salary	1,970.33	6,000.00	-4,029.67	32.8%
215-727 · Supplies	209.81	700.00	-490.19	30.0%
215-860 · Travel Expense	758.60	1,300.00	-541.40	58.4%
215-955 · Education/Workshops	0.00	100.00	-100.00	0.0%
215-977 · Equipment	62.00	250.00	-188.00	24.8%
Total 215 · Clerk	17,254.56	30,150.00	-12,895.44	57.2%
248 · General Services				
248-727 · Supplies	0.00	200.00	-200.00	0.0%
248-801 · Professional Service	23,826.50	25,000.00	-1,173.50	95.3%
248-941 · Tower Rent	960.00	1,100.00	-140.00	87.3%

Charter Township of Portage
Profit & Loss Budget vs. Actual
January through August 2019

	Jan - Aug 19	Budget	$ Over Budget	% of Budget
248-943 · Tower Power	1,068.54	900.00	168.54	118.7%
248-956 · Miscellaneous Service Fees	0.00	500.00	-500.00	0.0%
248-958 · Dues & Membership	3,781.22	4,500.00	-718.78	84.0%
Total 248 · General Services	29,636.26	32,200.00	-2,563.74	92.0%
253 · Treasurer				
253-705 · Salaries	14,253.82	21,800.00	-7,546.18	65.4%
253-707 · Deputy Salary	3,126.28	6,000.00	-2,873.72	52.1%
253-727 · Supplies	225.29	550.00	-324.71	41.0%
253-728 · Tax Supplies	1,402.06	2,200.00	-797.94	63.7%
253-860 · Travel Expense	0.00	200.00	-200.00	0.0%
253-955 · Education/Workshops	0.00	400.00	-400.00	0.0%
253-958 · Dues & Memberships	0.00	50.00	-50.00	0.0%
253-977 · Equipment	97.00	400.00	-303.00	24.3%
Total 253 · Treasurer	19,104.45	31,600.00	-12,495.55	60.5%
256 · Town Hall				
256-707 · Salaries	11,064.82	13,000.00	-1,935.18	85.1%
256-727 · Supplies	2,961.87	4,000.00	-1,038.13	74.0%
256-731 · Ground & Build Maintenance	173.89	500.00	-326.11	34.8%
256-800 · Contractual Services	2,360.32	3,000.00	-639.68	78.7%
256-850 · Web page Development	442.73	3,500.00	-3,057.27	12.6%
256-853 · Telephone	172.88	350.00	-177.12	49.4%
256-920 · Lights	1,341.73	2,300.00	-958.27	58.3%
256-923 · Heat	644.03	900.00	-255.97	71.6%
256-924 · Water	185.32	400.00	-214.68	46.3%
256-977 · Equipment & Repair	647.99	1,500.00	-852.01	43.2%
Total 256 · Town Hall	19,995.58	29,450.00	-9,454.42	67.9%
265 · Maintenance Building				
265-707 · Salaries	10,129.27	15,000.00	-4,870.73	67.5%
265-740 · Operating Supplies	5,184.89	6,000.00	-815.11	86.4%
265-853 · Telephone	690.61	1,100.00	-409.39	62.8%
265-920 · Lights	1,094.25	1,800.00	-705.75	60.8%
265-923 · Heat	943.70	1,700.00	-756.30	55.5%
265-927 · Water/Sewer	591.45	950.00	-358.55	62.3%
265-931 · Ground & Build Maintenance	822.99	800.00	22.99	102.9%
265-970 · Capital Outlay	2,252.00	2,500.00	-248.00	90.1%
265-977 · Equipment & Repair	285.24	1,000.00	-714.76	28.5%
Total 265 · Maintenance Building	21,994.40	30,850.00	-8,855.60	71.3%
294 · Other Activity				
294-707 · Salaries	9,010.81	21,000.00	-11,989.19	42.9%
294-708 · Medicare	2,070.90	3,100.00	-1,029.10	66.8%
294-709 · FICA	8,247.25	12,000.00	-3,752.75	68.7%
294-710 · Hospitalization	16,326.88	29,000.00	-12,673.12	56.3%
294-711 · Life Insurance	275.52	500.00	-224.48	55.1%
294-712 · Retirement	7,500.20	12,000.00	-4,499.80	62.5%
294-713 · Worker's Comp	2,570.43	4,000.00	-1,429.57	64.3%
294-714 · Unemployment	14,300.19	15,000.00	-699.81	95.3%
294-802 · Bd of Review				
294-901 · Printing & Publishing	174.00	500.00	-326.00	34.8%
294-955 · Education/Workshops	385.18	350.00	35.18	110.1%
707 · BR Salary	1,310.00	1,500.00	-190.00	87.3%
Total 294-802 · Bd of Review	1,869.18	2,350.00	-480.82	79.5%
294-810 · Insurance MTPP Hannula	15,532.41	17,000.00	-1,467.59	91.4%
294-900 · Printing & Publishing	306.30	3,000.00	-2,693.70	10.2%
294-926 · Street Lights	13,446.51	22,000.00	-8,553.49	61.1%
294-956 · Miscellaneous	200.00	400.00	-200.00	50.0%
Total 294 · Other Activity	91,656.58	141,350.00	-49,693.42	64.8%
295 · Motor Vehicle Pool				
295-707 · Salaries	2,198.75	3,000.00	-801.25	73.3%
295-740 · Operating Supplies	27.77	300.00	-272.23	9.3%
295-751 · Fuel	8,584.44	12,000.00	-3,415.56	71.5%
295-956 · Miscellaneous	0.00	0.00	0.00	0.0%

Charter Township of Portage
Profit & Loss Budget vs. Actual
January through August 2019

	Jan - Aug 19	Budget	$ Over Budget	% of Budget
295-977 · Equipment & Repair	2,685.08	5,000.00	-2,314.92	53.7%
Total 295 · Motor Vehicle Pool	13,496.04	20,300.00	-6,803.96	66.5%
301 · Constable				
301-703 · Salaries	1,771.00	3,100.00	-1,329.00	57.1%
301-727 · Supplies	0.00	50.00	-50.00	0.0%
301-810 · Insurance	100.78	200.00	-99.22	50.4%
Total 301 · Constable	1,871.78	3,350.00	-1,478.22	55.9%
410 · Zoning and Planning				
410-703 · Salaries	4,130.00	5,400.00	-1,270.00	76.5%
410-707 · Salary	100.00			
410-727 · Supplies	141.30	250.00	-108.70	56.5%
410-801 · Professional services	30.00	500.00	-470.00	6.0%
410-803 · Contract Labor	0.00	250.00	-250.00	0.0%
410-860 · Travel Expense	129.38	400.00	-270.62	32.3%
410-900 · Printing & Publishing	123.60	200.00	-76.40	61.8%
410-955 · Education	0.00	400.00	-400.00	0.0%
Total 410 · Zoning and Planning	4,654.28	7,400.00	-2,745.72	62.9%
446 · Roads and Streets				
446-707 · Salaries	0.00	300.00	-300.00	0.0%
446-740 · Supplies	0.00	300.00	-300.00	0.0%
446-936 · Signs	581.72	1,700.00	-1,118.28	34.2%
446-937 · Paving	0.00	2,500.00	-2,500.00	0.0%
Total 446 · Roads and Streets	581.72	4,800.00	-4,218.28	12.1%
634 · Medical Marihuana	1,000.00	1,000.00	0.00	100.0%
751 · Recreation				
751-707 · Salaries	10,954.78	14,000.00	-3,045.22	78.2%
751-740 · Supplies	1,951.63	2,100.00	-148.37	92.9%
751-800 · Contractual Services	70,578.68	69,000.00	1,578.68	102.3%
751-801 · Professional Services	0.00	5,000.00	-5,000.00	0.0%
751-900 · Printing & Publishing	293.10	300.00	-6.90	97.7%
751-920 · Lights	959.69	1,800.00	-840.31	53.3%
751-923 · Heat	355.60	700.00	-344.40	50.8%
751-927 · Water/Sewer	1,887.97	1,700.00	187.97	111.1%
751-977 · Equipment & Repair	23.48	1,800.00	-1,776.52	1.3%
Total 751 · Recreation	87,004.93	96,400.00	-9,395.07	90.3%
Total 6101 · General Expenses	356,871.79	509,000.00	-152,128.21	70.1%
6209 · Cemetery Expenses				
209-706 · Prisoners	200.00	400.00	-200.00	50.0%
209-707 · Salaries	37,648.08	50,000.00	-12,351.92	75.3%
209-708 · Medicare	371.86	550.00	-178.14	67.6%
209-709 · FICA	1,590.08	2,100.00	-509.92	75.7%
209-712 · Retirement	1,560.99	2,000.00	-439.01	78.0%
209-713 · Workmen's Comp	2,418.72	3,500.00	-1,081.28	69.1%
209-714 · Unemployment	0.00	3,000.00	-3,000.00	0.0%
209-740 · Operating Supplies	4,522.20	4,500.00	22.20	100.5%
209-751 · Fuel	699.12	1,000.00	-300.88	69.9%
209-800 · Professional Fees	3,150.00	3,200.00	-50.00	98.4%
209-810 · Cemetery Insurance	2,268.70	3,000.00	-731.30	75.6%
209-853 · Telephone	269.29	550.00	-280.71	49.0%
209-900 · Printing & Publishing	0.00	60.00	-60.00	0.0%
209-920 · Lights	321.14	400.00	-78.86	80.3%
209-923 · Heat	0.00	75.00	-75.00	0.0%
209-924 · Water Charges	1,005.33	1,000.00	5.33	100.5%
209-930 · Ground & Buildiing Repairs	200.00	450.00	-250.00	44.4%
209-955 · Education-Training	0.00	200.00	-200.00	0.0%
209-977 · Cemetery equip & rep	199.45	1,200.00	-1,000.55	16.6%
Total 6209 · Cemetery Expenses	56,424.96	77,185.00	-20,760.04	73.1%
6212 · Liquor Law Expenses				
212-707 · Salaries	1,296.00	2,050.00	-754.00	63.2%

Charter Township of Portage
Profit & Loss Budget vs. Actual
January through August 2019

	Jan - Aug 19	Budget	$ Over Budget	% of Budget
212-708 · Medicare	16.45	50.00	-33.55	32.9%
212-709 · FICA	70.28	100.00	-29.72	70.3%
212-713 · Workmen's Comp	40.31	100.00	-59.69	40.3%
212-740 · Operating Supplies	0.00	200.00	-200.00	0.0%
Total 6212 · Liquor Law Expenses	1,423.04	2,500.00	-1,076.96	56.9%
6500 · Hurontown Fire Expenses				
500-705 · Salaries	3,240.00	3,900.00	-660.00	83.1%
500-708 · Medicare	46.98	75.00	-28.02	62.6%
500-709 · FICA	200.88	350.00	-149.12	57.4%
500-713 · Workmen's Comp-Accident fund	1,108.58	1,700.00	-591.42	65.2%
500-740 · Supplies	795.75	2,200.00	-1,404.25	36.2%
500-751 · Fuel	498.97	1,400.00	-901.03	35.6%
500-803 · Contract Labor	0.00	500.00	-500.00	0.0%
500-810 · Insurance-Hannula	2,162.82	2,700.00	-537.18	80.1%
500-853 · Telephone/internet/TV	1,167.42	1,500.00	-332.58	77.8%
500-860 · Travel Expense	0.00	1,000.00	-1,000.00	0.0%
500-920 · Lights	1,014.09	1,500.00	-485.91	67.6%
500-923 · Heat	1,503.63	2,800.00	-1,296.37	53.7%
500-927 · Water/Sewer	468.90	1,000.00	-531.10	46.9%
500-950 · Building Upkeep	0.00	500.00	-500.00	0.0%
500-955 · Education/Training	300.00	2,000.00	-1,700.00	15.0%
500-958 · Membership & Dues	30.00	450.00	-420.00	6.7%
500-977 · Equipment & Repairs	4,092.57	12,000.00	-7,907.43	34.1%
Total 6500 · Hurontown Fire Expenses	16,630.59	35,575.00	-18,944.41	46.7%
6501 · Otter Lake Fire Expenses				
501-705 · Salaries	1,825.00	2,100.00	-275.00	86.9%
501-708 · Medicare	27.93	35.00	-7.07	79.8%
501-709 · FICA	92.57	120.00	-27.43	77.1%
501-713 · Worker's Comp-Accident Fund	503.90	700.00	-196.10	72.0%
501-726 · First Responders Supplies	179.51	100.00	79.51	179.5%
501-740 · Supplies	3,441.51	4,900.00	-1,458.49	70.2%
501-751 · Fuel	187.80	700.00	-512.20	26.8%
501-801 · Contractual Services	150.00	35,000.00	-34,850.00	0.4%
501-810 · Insurance-Hannula	2,668.75	2,800.00	-131.25	95.3%
501-853 · Telephone/Internet	793.29	1,200.00	-406.71	66.1%
501-860 · Travel Expense	0.00	1,000.00	-1,000.00	0.0%
501-920 · Lights	1,333.34	1,800.00	-466.66	74.1%
501-923 · Heat	4,646.08	7,000.00	-2,353.92	66.4%
501-950 · Building Upkeep	55,793.59			
501-955 · Education	623.76	875.00	-251.24	71.3%
501-958 · Membership & Dues	30.00	50.00	-20.00	60.0%
501-977 · Equipment & Repairs	2,285.96	3,900.00	-1,614.04	58.6%
Total 6501 · Otter Lake Fire Expenses	74,582.99	62,280.00	12,302.99	119.8%
6590 · Portage Sewer Expenses				
590-707 · Salaries	12,657.51	15,000.00	-2,342.49	84.4%
590-708 · Medicare	148.10	200.00	-51.90	74.1%
590-709 · FICA	592.96	850.00	-257.04	69.8%
590-710 · Hospitalization	3,068.24	4,500.00	-1,431.76	68.2%
590-711 · Life Insurance	275.44	350.00	-74.56	78.7%
590-712 · Sewer Retirement	686.45	800.00	-113.55	85.8%
590-713 · Workmen's Comp	403.12	600.00	-196.88	67.2%
590-714 · Sewage Unemployment	0.00	400.00	-400.00	0.0%
590-740 · Operating Supplies	2,868.60	4,500.00	-1,631.40	63.7%
590-801 · Professional Services	2,696.01	3,000.00	-303.99	89.9%
590-810 · Insurance	869.05	1,300.00	-430.95	66.9%
590-832 · RD Principal and Interest	3,550.62	14,400.00	-10,849.38	24.7%
590-900 · Printing & Publishing	0.00	150.00	-150.00	0.0%
590-921 · Power	4,158.57	5,800.00	-1,641.43	71.7%
590-923 · Heat Main St Lift Stations	0.00	700.00	-700.00	0.0%
590-927 · Use Billing	151,105.10	190,000.00	-38,894.90	79.5%
590-977 · Equipment & Repairs	6,001.70	11,000.00	-4,998.30	54.6%
Total 6590 · Portage Sewer Expenses	189,081.47	253,550.00	-64,468.53	74.6%
6591 · Portage Water Expenses				
591-707 · Salaries	16,137.68	20,000.00	-3,862.32	80.7%

Charter Township of Portage
Profit & Loss Budget vs. Actual
January through August 2019

	Jan - Aug 19	Budget	$ Over Budget	% of Budget
591-708 · Medicare	207.53	300.00	-92.47	69.2%
591-709 · FICA	832.20	1,200.00	-367.80	69.4%
591-710 · Hospitalization	5,900.80	6,700.00	-799.20	88.1%
591-711 · Life Insurance	275.44	350.00	-74.56	78.7%
591-712 · Retirement	903.07	1,200.00	-296.93	75.3%
591-713 · Workmen's Comp	1,108.58	1,600.00	-491.42	69.3%
591-714 · Unemployment	0.00	1,500.00	-1,500.00	0.0%
591-740 · Operating Supplies	117,278.00	112,000.00	5,278.00	104.7%
591-801 · Professional Services	777.59	1,000.00	-222.41	77.8%
591-810 · PW Insurance	1,853.09	2,500.00	-646.91	74.1%
591-824 · Water Purchased	33,218.93	38,000.00	-4,781.07	87.4%
591-830 · RV Principal & Interest	0.00	36,400.00	-36,400.00	0.0%
591-832 · RD Loan Principal & Interest	12,457.50	12,500.00	-42.50	99.7%
591-901 · Printing & Publishing	1,596.38	800.00	796.38	199.5%
591-944 · Samples	412.47	500.00	-87.53	82.5%
591-955 · Education	55.78	125.00	-69.22	44.6%
591-958 · Memberships & Dues	470.00	500.00	-30.00	94.0%
591-977 · Equipment and Repair	159.94	500.00	-340.06	32.0%
Total 6591 · Portage Water Expenses	193,644.98	237,675.00	-44,030.02	81.5%
6592 · Dakota Water Expense				
592-707 · Salaries	1,624.97	2,500.00	-875.03	65.0%
592-708 · Medicare	21.14	55.00	-33.86	38.4%
592-709 · FICA	85.67	200.00	-114.33	42.8%
592-710 · Hospitalization	278.96	400.00	-121.04	69.7%
592-712 · Retirement	96.86	200.00	-103.14	48.4%
592-713 · Workmen's Comp	100.78	150.00	-49.22	67.2%
592-714 · Unemployment	0.00	250.00	-250.00	0.0%
592-740 · Operating Supplies	27,367.51	28,000.00	-632.49	97.7%
592-801 · Professional Services	177.58	250.00	-72.42	71.0%
592-810 · DW insurance	226.87	350.00	-123.13	64.8%
592-824 · Water Purchased	2,967.95	3,500.00	-532.05	84.8%
592-830 · DH Water Interest	3,195.00	6,570.00	-3,375.00	48.6%
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%
592-977 · Equipment and Repair	0.00			
Total 6592 · Dakota Water Expense	36,143.29	46,525.00	-10,381.71	77.7%
6593 · Woodland Expenses				
593-707 · Salaries	1,487.00	2,200.00	-713.00	67.6%
593-708 · Medicare	20.63	50.00	-29.37	41.3%
593-709 · FICA	79.83	150.00	-70.17	53.2%
593-710 · Hospitalization	278.96	300.00	-21.04	93.0%
593-712 · Retirement	116.13	150.00	-33.87	77.4%
593-713 · Workmen's Comp	201.56	300.00	-98.44	67.2%
593-714 · Unemployment	0.00	200.00	-200.00	0.0%
593-740 · Operating Supplies	21,856.77	22,500.00	-643.23	97.1%
593-801 · Professional Services	177.58	200.00	-22.42	88.8%
593-810 · insurance	226.87	300.00	-73.13	75.6%
593-824 · Water Purchased	18,954.40	25,000.00	-6,045.60	75.8%
593-977 · Equipment & Repairs	0.00	650.00	-650.00	0.0%
Total 6593 · Woodland Expenses	43,399.73	52,000.00	-8,600.27	83.5%
6594 · Dakota Heights Sewer				
594-707 · Salaries	2,227.84	3,000.00	-772.16	74.3%
594-708 · Medicare	29.40	50.00	-20.60	58.8%
594-709 · FICA	121.07	200.00	-78.93	60.5%
594-710 · Hospitalization	278.96	350.00	-71.04	79.7%
594-712 · DH Sewer Retirement	83.24	150.00	-66.76	55.5%
594-713 · Workman Comp Accident Fund	100.78	200.00	-99.22	50.4%
594-714 · DH Sewer Unemployment	0.00	150.00	-150.00	0.0%
594-740 · Operating Supplies	60.15	425.00	-364.85	14.2%
594-801 · Professional Services	122.25	175.00	-52.75	69.9%
594-810 · DH Sewer insurance	173.44	250.00	-76.56	69.4%
594-832 · RD Loan Interest	2,812.50	10,300.00	-7,487.50	27.3%
594-901 · Printing & Publishing	0.00	100.00	-100.00	0.0%
594-921 · Power	401.51	650.00	-248.49	61.8%

Charter Township of Portage
Profit & Loss Budget vs. Actual
January through August 2019

	Jan - Aug 19	Budget	$ Over Budget	% of Budget
594-927 · Use Billing	1,945.04	12,000.00	-10,054.96	16.2%
Total 6594 · Dakota Heights Sewer	8,356.18	28,000.00	-19,643.82	29.8%
6990 · Payroll Expenses	0.00			
Total Expense	976,559.02	1,304,290.00	-327,730.98	74.9%
Net Income	**-85,430.72**	**-174,400.00**	**88,969.28**	**49.0%**