

Charter Township of Portage  
Regular Board of Trustees Meeting  
December 16, 2019, 2019

The Charter Township of Portage held a Regular Board of Trustees Meeting on Monday, December 16, 2019 at the Portage Township Hall.

**Call to Order:** The meeting was called to order by Bruce Petersen at 7:00 PM

**Pledge Allegiance:** Pledge of Allegiance was led by Bruce Petersen

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

**Additions or Changes to the Meeting Agenda:**

Brian Irizarry presentation for indoor soccer field, OSHA Compliance meeting, PAAR Plan renewal

Ollila made a motion to accept the agenda with additions, seconded by Fink. All in favor

**Approval of the Bd. of Trustees Previous Minutes:** A motion was made by Ollila and seconded by Anderson to approve minutes from November 11, 2019 and December 3, 2019. All in favor, motion carried by a voice vote.

**Approval of the Bills:** Smith Proposed to put into the budget money for Amazon prime. Petersen proposed to put into the budget money for a new Ariens (cost approximately: \$1700.00)

A motion was made by Anderson and seconded by Bingham to approve the bills as audited. Aye: Anderson, Bingham, Fink, Ollila, Petersen, Skewes, Smith. Nay: none Motion carried by roll call vote

**Review Clerk's Report:**

- Working on the reconciliation through November, note: this wasn't even started last year. I have printed out current balance sheets and the profit and loss statement, with the exception of the water/sewer accounts these are fairly accurate as of 11/30/2019.
- I have researched meeting minutes, according to MTA - proposed minutes need to be made available for public inspection within 8 days after the meeting and approved minutes within 5 days. Draft minutes do not need any publishing in the newspaper, they just need to be made public. Attached is the publishing guidelines from MTA. Note: I contacted Calumet Township and they Post minutes on their website and post in their office. They do NOT post anything in the newspaper. Refer to page 5 for examples of postings.
- I need approval from the board to pay bills which arrive before the end of the year.

**Review Treasurer's Report:**

- Taxes – BOR meeting today processed changes of adjustments due to tax payers from over payments in Winter 2018 taxes.
- Winter 2019 taxes have been committed. On 12/10/19, the adjustments will be processed and payments received.

- Working with Up and Running – starting computer upgrades the week of 12/16/19.

**Review Zoning Administrator's Report (John/Bill) for (January 2019):**

Larry Staley new home approved

**Review Fire Departments:**

**OLFD:** Fires, 4 EMS. 3

Received a contract from Joe Heider for snow plowing at both Otter Lake fire halls and the Ice Rink. Petersen made a motion to accept the contract, seconded by Anderson. All in favor

**HTFD:** No report

**Review Assessor's Report:** No Report

**Trustees Reports/Updates:** Anderson commented that during the November meeting it was said that we would set a date for a Marijuana meeting in January. Anderson stated that the Board needs to decide on 2020 meeting dates, assessor, lawyer and auditor. Anderson also asked about an article in the newspaper from September regarding an increase from Adams Township for water of 9.5%

Bingham commented that gallons of water used increased yearly until Fall of 2019 and is wondering if there was a leak that was fixed.

**Public Comments:**

Brian Irizarry spoke about plans for an indoor soccer pavilion. To help him the Township can give a tax abatement for up to 5 years, he is requesting this abatement for 2021. A motion was made by Petersen, seconded by Bingham for a resolution to give him a tax abatement for up to 5 years with the details to be worked out later. Motion carried by a roll call vote. Aye: Anderson, Bingham, Fink, Ollila, Petersen, Skewes, Smith. Nay: None

**Correspondence:**

Small Business association of Michigan, Goodwill – "E" Waste, Hurontown Fire/Rescue – Santa's Arrival, CCISD Tax Collection – Reasonable Expenses, WUPPDR Master Plan Comments, Paul Strack Plowing - \$55.00 per event – Same as 2019. OSHA Compliance – Petersen would like to attend.

**Old Business:**

- A. Green Acres Rd. Sewer & Infiltration R. D. Bid Let?? Looking to advertise in February for bids.
- B. City of Houghton – Water Treatment Contract. Contract is 50 years instead of 41 years (previously) Bingham made a motion to accept the new contract, seconded by Anderson. All in favor, motion carried by a voice vote.
- C. Hurontown Rescue Truck Grant – USDA Rural Development – Has been signed and submitted
- D. Office Networking – Up and Running. New equipment is being installed this week

**14. New Business:**



- A. Monthly Meeting Scheduling – Second Monday of each month at 7 P.M.
- B. 2020 Budget Acceptance after public Hearing @ 6:30 P.M. Ollila made a motion to accept the proposed 2020 Budget with additional changes addressed at the Public Hearing (Prior to Meeting at 6:30 P.M.) Seconded by Fink. Motion carried by a roll call vote. Aye: Anderson, Bingham, Fink, Ollila, Petersen, Skewes, Smith. Nay: None
- C. EGLE Water Testing Requirements – Additional Testing costs. The state is requiring more testing so the budget may need more adjusting in 2020.
- D. ISD – Impose Summer Property Taxes – 2020. Question: is an admin fee a reasonable expense for collection by Township. Will research and see what a reasonable expense constitutes
- E. PAAR Plan renewal

15. Meetings:

- A. 2020 Budget Review – December 3, 2019
- B. 2019 Budget Closure meeting – December 18, 2019

16. Other Business:

A motion was made by Bingham, seconded by Anderson to retain Nick Daavettila as the Township's attorney for 2020. Motion carried by a roll call vote Aye: Anderson, Bingham, Fink, Ollila, Petersen, Skewes, Smith. Nay: None

A motion was made by Bingham to retain Rukkila/Negro as our Township Auditor for 2020, Seconded by Smith. Motion carried by a roll call vote. Aye: Anderson, Bingham, Fink, Ollila, Petersen, Skewes, Smith. Nay: None

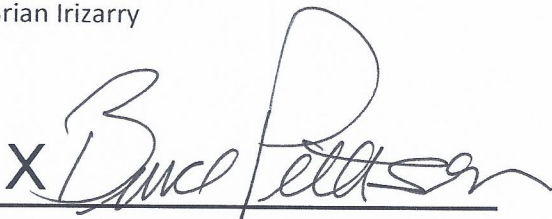
A motion was made by Bingham, seconded by Anderson to keep the same banks for the Township for 2020. Motion carried by a roll call vote. Aye: Anderson, Bingham, Fink, Ollila, Petersen, Skewes, Smith. Nay: None

17. Public Comment: None

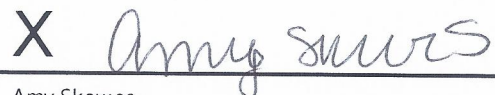
18. Adjourn: A motion was made by Petersen and seconded by Smith to adjourn at 8:25 PM. All in favor, motion carried by voice vote.

Public Attendance:

Ted Soldan - Otterlake FD  
Chris Holmes - UPEA  
Mike Bach  
Brian Irizarry

X 

Bruce Petersen  
Supervisor

X 

Amy Skewes  
Clerk

# Charter Township of Portage

## Profit & Loss Budget vs. Actual

### January through December 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>4101 · General Fund</b>				
101-402 · Current property tax	0.00	135,000.00	-135,000.00	0.0%
101-403 · 425 monies	0.00	16,000.00	-16,000.00	0.0%
101-404 · CFR/Pilt tax	0.00	25,000.00	-25,000.00	0.0%
101-406 · Collections fees Schools	0.00	5,000.00	-5,000.00	0.0%
101-445 · Penalties and Interest on Taxes	0.00	1,000.00	-1,000.00	0.0%
101-447 · Building and Zoning	-50.00	2,000.00	-2,050.00	-2.5%
101-501 · State Recreation	0.00	0.00	0.00	0.0%
101-574 · State Shared Revenue	0.00	282,000.00	-282,000.00	0.0%
101-607 · Franchise Fees/Maintenance Fees	0.00	12,000.00	-12,000.00	0.0%
101-626 · Election reimb-Services rendere	0.00	4,000.00	-4,000.00	0.0%
101-634 · Marihuana Fund	0.00	10,000.00	-10,000.00	0.0%
101-658 · Parking Tickets	0.00	50.00	-50.00	0.0%
101-669 · Tower Fees	0.00	1,500.00	-1,500.00	0.0%
101-671 · Interest	0.00	300.00	-300.00	0.0%
101-676 · Reimbursements	0.00	500.00	-500.00	0.0%
101-678 · Land Division	0.00	500.00	-500.00	0.0%
101-685 · Administration fees-Taxes	0.00	37,000.00	-37,000.00	0.0%
101-687 · Refunds	0.00	1,500.00	-1,500.00	0.0%
<b>Total 4101 · General Fund</b>	<b>-50.00</b>	<b>533,350.00</b>	<b>-533,400.00</b>	<b>-0.0%</b>
<b>4206 · Hurontown Fire Department</b>				
206-402 · Current Property Tax	0.00	64,000.00	-64,000.00	0.0%
206-450 · Jaws of Life	0.00	1,000.00	-1,000.00	0.0%
<b>Total 4206 · Hurontown Fire Department</b>	<b>0.00</b>	<b>65,000.00</b>	<b>-65,000.00</b>	<b>0.0%</b>
<b>4207 · Otter Lake Fire Department</b>				
207-402 · Current Property Tax	0.00	41,000.00	-41,000.00	0.0%
207-450 · First Responders	0.00	1,000.00	-1,000.00	0.0%
<b>Total 4207 · Otter Lake Fire Department</b>	<b>0.00</b>	<b>42,000.00</b>	<b>-42,000.00</b>	<b>0.0%</b>
<b>4209 · Cemetery</b>				
209-630 · Water	0.00	2,200.00	-2,200.00	0.0%
209-631 · Sprinkler	0.00	100.00	-100.00	0.0%
209-634 · Cartakers Fees	0.00	100.00	-100.00	0.0%
209-635 · Vault Storage	0.00	1,000.00	-1,000.00	0.0%
209-636 · Grave Openings	0.00	3,500.00	-3,500.00	0.0%
209-637 · Annual Care	0.00	800.00	-800.00	0.0%
209-638 · Grave Improvements	0.00	100.00	-100.00	0.0%
209-639 · Lot Sales	0.00	2,500.00	-2,500.00	0.0%
209-640 · Burials-Cremains	0.00	16,000.00	-16,000.00	0.0%
<b>Total 4209 · Cemetery</b>	<b>0.00</b>	<b>26,300.00</b>	<b>-26,300.00</b>	<b>0.0%</b>
<b>4212 · Liquor Law Enforcement</b>	<b>0.00</b>	<b>2,100.00</b>	<b>-2,100.00</b>	<b>0.0%</b>
<b>4590 · Portage Sewer Fund</b>				
590-625 · Late fees	0.00	5,000.00	-5,000.00	0.0%
590-642 · Charges for Service O&M	0.00	215,000.00	-215,000.00	0.0%
<b>Total 4590 · Portage Sewer Fund</b>	<b>0.00</b>	<b>220,000.00</b>	<b>-220,000.00</b>	<b>0.0%</b>
<b>4591 · Portage Water</b>				
591-625 · Late fees	0.00	3,000.00	-3,000.00	0.0%
591-629 · Hook-up, on/off,house meter	0.00	350.00	-350.00	0.0%
591-642 · Charges for Services	-103.44	170,000.00	-170,103.44	-0.1%
<b>Total 4591 · Portage Water</b>	<b>-103.44</b>	<b>173,350.00</b>	<b>-173,453.44</b>	<b>-0.1%</b>
<b>4592 · Dakota Water</b>				
592-625 · Late Fees	0.00	275.00	-275.00	0.0%
592-629 · Hook-up, on/off, house meter	0.00	100.00	-100.00	0.0%
592-642 · Charges for services	0.00	24,000.00	-24,000.00	0.0%
<b>Total 4592 · Dakota Water</b>	<b>0.00</b>	<b>24,375.00</b>	<b>-24,375.00</b>	<b>0.0%</b>



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

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
4593 · Woodland Water				
593-625 · Late Fees	0.00	150.00	-150.00	0.0%
593-629 · Hook-up, on/off, house meter	0.00	200.00	-200.00	0.0%
593-642 · Charges for Services	0.00	38,000.00	-38,000.00	0.0%
Total 4593 · Woodland Water	0.00	38,350.00	-38,350.00	0.0%
4594 · Dakota Sewer				
594-625 · Late Fees	0.00	500.00	-500.00	0.0%
594-629 · Hook-ups	0.00	200.00	-200.00	0.0%
594-642 · Charges for Service O&M	0.00	36,000.00	-36,000.00	0.0%
Total 4594 · Dakota Sewer	0.00	36,700.00	-36,700.00	0.0%
4711 · Perpetual Care Revenue				
711-640 · Perpetual Care Sales	0.00	12,000.00	-12,000.00	0.0%
Total 4711 · Perpetual Care Revenue	0.00	12,000.00	-12,000.00	0.0%
Total Income	-153.44	1,173,525.00	-1,173,678.44	-0.0%
Expense				
6101 · General Expenses				
101 · Township Board				
101-705 · Salaries	120.00	7,000.00	-6,880.00	1.7%
101-727 · Operating Supplies	0.00	100.00	-100.00	0.0%
101-881 · Contributions	0.00	350.00	-350.00	0.0%
101-955 · Education/Workshops	0.00	550.00	-550.00	0.0%
Total 101 · Township Board	120.00	8,000.00	-7,880.00	1.5%
171 · Supervisor				
171-705 · Salaries	838.46	27,000.00	-26,161.54	3.1%
171-727 · Supplies	0.00	100.00	-100.00	0.0%
171-853 · phone bill	75.19	900.00	-824.81	8.4%
171-860 · Travel Expense	0.00	200.00	-200.00	0.0%
171-955 · Education/Workshops	0.00	250.00	-250.00	0.0%
171-977 · Equipment & Repair	0.00	3,000.00	-3,000.00	0.0%
Total 171 · Supervisor	913.65	31,450.00	-30,536.35	2.9%
191 · Elections				
191-707 · Salaries	0.00	9,200.00	-9,200.00	0.0%
191-727 · Operating Supplies	0.00	2,000.00	-2,000.00	0.0%
191-860 · Travel Expense	0.00	250.00	-250.00	0.0%
191-900 · Printing & Publishing	0.00	300.00	-300.00	0.0%
191-955 · Education/Workshops	0.00	300.00	-300.00	0.0%
Total 191 · Elections	0.00	12,050.00	-12,050.00	0.0%
210 · Assessor				
210-705 · Salaries	1,538.46	40,000.00	-38,461.54	3.8%
210-710 · Hospitalization insurance	-784.27	650.00	-1,434.27	-120.7%
210-713 · Accident Fund workman's comp	0.00	800.00	-800.00	0.0%
210-728 · Supplies	132.00	2,000.00	-1,868.00	6.6%
210-860 · Travel Expense	0.00	200.00	-200.00	0.0%
210-955 · Education/Workshops	0.00	550.00	-550.00	0.0%
210-977 · Equipment & Repair	0.00	2,000.00	-2,000.00	0.0%
Total 210 · Assessor	886.19	46,200.00	-45,313.81	1.9%
215 · Clerk				
215-705 · Salaries	838.46	27,000.00	-26,161.54	3.1%
215-707 · Deputy Salary	13.75	9,360.00	-9,346.25	0.1%
215-727 · Supplies	0.00	2,500.00	-2,500.00	0.0%
215-860 · Travel Expense	0.00	1,000.00	-1,000.00	0.0%
215-955 · Education/Workshops	0.00	150.00	-150.00	0.0%
215-977 · Equipment	0.00	3,000.00	-3,000.00	0.0%

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

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
Total 215 · Clerk	852.21	43,010.00	-42,157.79	2.0%
248 · General Services				
248-727 · Supplies	0.00	100.00	-100.00	0.0%
248-801 · Professional Service	75.00	25,000.00	-24,925.00	0.3%
248-941 · Tower Rent	0.00	1,200.00	-1,200.00	0.0%
248-943 · Tower Power	139.52	1,500.00	-1,360.48	9.3%
248-956 · Miscellaneous Service Fees	0.00	100.00	-100.00	0.0%
248-958 · Dues & Membership	0.00	4,500.00	-4,500.00	0.0%
Total 248 · General Services	214.52	32,400.00	-32,185.48	0.7%
253 · Treasurer				
253-705 · Salaries	838.46	27,000.00	-26,161.54	3.1%
253-707 · Deputy Salary	288.75	9,360.00	-9,071.25	3.1%
253-727 · Supplies	0.00	500.00	-500.00	0.0%
253-728 · Tax Supplies	195.93	2,100.00	-1,904.07	9.3%
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	3,000.00	-3,000.00	0.0%
Total 253 · Treasurer	1,323.14	42,510.00	-41,186.86	3.1%
256 · Town Hall				
256-707 · Salaries	570.63	19,000.00	-18,429.37	3.0%
256-727 · Supplies	118.48	4,000.00	-3,881.52	3.0%
256-731 · Ground & Build Maintenance	63.96	400.00	-336.04	16.0%
256-800 · Contractual Services	0.00	2,500.00	-2,500.00	0.0%
256-850 · Web page Development	0.00	3,000.00	-3,000.00	0.0%
256-853 · Telephone	21.59	400.00	-378.41	5.4%
256-920 · Lights	188.59	2,200.00	-2,011.41	8.6%
256-923 · Heat	86.76	1,000.00	-913.24	8.7%
256-924 · Water	0.00	400.00	-400.00	0.0%
256-977 · Equipment & Repair	0.00	3,000.00	-3,000.00	0.0%
Total 256 · Town Hall	1,050.01	35,900.00	-34,849.99	2.9%
265 · Maintenance Building				
265-707 · Salaries	773.13	17,500.00	-16,726.87	4.4%
265-740 · Operating Supplies	71.23	6,000.00	-5,928.77	1.2%
265-853 · Telephone	104.73	1,200.00	-1,095.27	8.7%
265-920 · Lights	177.44	1,800.00	-1,622.56	9.9%
265-923 · Heat	141.38	1,400.00	-1,258.62	10.1%
265-927 · Water/Sewer	0.00	1,000.00	-1,000.00	0.0%
265-931 · Ground & Build Maintenance	0.00	800.00	-800.00	0.0%
265-970 · Capital Outlay	0.00	2,500.00	-2,500.00	0.0%
265-977 · Equipment & Repair	0.00	38,000.00	-38,000.00	0.0%
Total 265 · Maintenance Building	1,267.91	70,200.00	-68,932.09	1.8%
294 · Other Activity				
294-707 · Salaries	1,176.13	19,500.00	-18,323.87	6.0%
294-708 · Medicare	131.24	2,900.00	-2,768.76	4.5%
294-709 · FICA	561.04	11,000.00	-10,438.96	5.1%
294-710 · Hospitalization	0.00	28,000.00	-28,000.00	0.0%
294-711 · Life Insurance	0.00	12,000.00	-12,000.00	0.0%
294-712 · Retirement	0.00	4,000.00	-4,000.00	0.0%
294-713 · Worker's Comp	0.00	16,000.00	-16,000.00	0.0%
294-714 · Unemployment	741.55			
294-802 · Bd of Review				
294-901 · Printing & Publishing	0.00	400.00	-400.00	0.0%
294-955 · Education/Workshops	0.00	400.00	-400.00	0.0%
707 · BR Salary	0.00	1,400.00	-1,400.00	0.0%
Total 294-802 · Bd of Review	0.00	2,200.00	-2,200.00	0.0%
294-810 · Insurance MTPP Hannula	0.00	16,000.00	-16,000.00	0.0%
294-900 · Printing & Publishing	278.10	1,500.00	-1,221.90	18.5%



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

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
294-926 · Street Lights	0.00	21,000.00	-21,000.00	0.0%
294-931 · Ground & Building Maint HTFD	0.00	2,000.00	-2,000.00	0.0%
294-956 · Miscellaneous	0.00	300.00	-300.00	0.0%
<b>Total 294 · Other Activity</b>	<b>2,888.06</b>	<b>136,400.00</b>	<b>-133,511.94</b>	<b>2.1%</b>
295 · Motor Vehicle Pool				
295-707 · Salaries	96.00	3,700.00	-3,604.00	2.6%
295-740 · Operating Supplies	46.86	200.00	-153.14	23.4%
295-751 · Fuel	1,187.95	13,000.00	-11,812.05	9.1%
295-977 · Equipment & Repair	307.98	5,000.00	-4,692.02	6.2%
<b>Total 295 · Motor Vehicle Pool</b>	<b>1,638.79</b>	<b>21,900.00</b>	<b>-20,261.21</b>	<b>7.5%</b>
301 · Constable				
301-703 · Salaries	253.00	3,100.00	-2,847.00	8.2%
301-727 · Supplies	0.00	50.00	-50.00	0.0%
301-810 · Insurance	0.00	200.00	-200.00	0.0%
<b>Total 301 · Constable</b>	<b>253.00</b>	<b>3,350.00</b>	<b>-3,097.00</b>	<b>7.6%</b>
410 · Zoning and Planning				
410-703 · Salaries	0.00	5,500.00	-5,500.00	0.0%
410-707 · Salary	300.00	400.00	-100.00	75.0%
410-727 · Supplies	0.00	200.00	-200.00	0.0%
410-801 · Professional services	0.00	300.00	-300.00	0.0%
410-803 · Contract Labor	0.00	200.00	-200.00	0.0%
410-860 · Travel Expense	0.00	400.00	-400.00	0.0%
410-900 · Printing & Publishing	0.00	200.00	-200.00	0.0%
<b>Total 410 · Zoning and Planning</b>	<b>300.00</b>	<b>7,200.00</b>	<b>-6,900.00</b>	<b>4.2%</b>
446 · Roads and Streets				
446-707 · Salaries	0.00	200.00	-200.00	0.0%
446-740 · Supplies	0.00	1,000.00	-1,000.00	0.0%
446-936 · Signs	0.00	500.00	-500.00	0.0%
446-937 · Paving	0.00	2,000.00	-2,000.00	0.0%
<b>Total 446 · Roads and Streets</b>	<b>0.00</b>	<b>3,700.00</b>	<b>-3,700.00</b>	<b>0.0%</b>
634 · Marihuana	0.00	800.00	-800.00	0.0%
751 · Recreation				
751-707 · Salaries	350.75	15,500.00	-15,149.25	2.3%
751-740 · Supplies	69.61	3,000.00	-2,930.39	2.3%
751-800 · Contractual Services	0.00	40,000.00	-40,000.00	0.0%
751-801 · Professional Services	0.00	2,000.00	-2,000.00	0.0%
751-900 · Printing & Publishing	0.00	300.00	-300.00	0.0%
751-920 · Lights	23.91	1,700.00	-1,676.09	1.4%
751-923 · Heat	50.33	700.00	-649.67	7.2%
751-927 · Water/Sewer	110.00	2,200.00	-2,090.00	5.0%
751-977 · Equipment & Repair	0.00	8,000.00	-8,000.00	0.0%
<b>Total 751 · Recreation</b>	<b>604.60</b>	<b>73,400.00</b>	<b>-72,795.40</b>	<b>0.8%</b>
<b>Total 6101 · General Expenses</b>	<b>12,312.08</b>	<b>568,470.00</b>	<b>-556,157.92</b>	<b>2.2%</b>
6209 · Cemetery Expenses				
209-706 · Prisoners	0.00	200.00	-200.00	0.0%
209-707 · Salaries	45.75	52,000.00	-51,954.25	0.1%
209-708 · Medicare	0.00	750.00	-750.00	0.0%
209-709 · FICA	0.00	3,000.00	-3,000.00	0.0%
209-712 · Retirement	0.00	2,100.00	-2,100.00	0.0%
209-713 · Workmen's Comp	0.00	3,000.00	-3,000.00	0.0%
209-714 · Unemployment	0.00	1,500.00	-1,500.00	0.0%
209-740 · Operating Supplies	19.34	5,500.00	-5,480.66	0.4%
209-751 · Fuel	0.00	1,200.00	-1,200.00	0.0%
209-800 · Professional Fees	0.00	3,300.00	-3,300.00	0.0%
209-810 · Cemetery Insurance	0.00	2,500.00	-2,500.00	0.0%

# Charter Township of Portage

## Profit & Loss Budget vs. Actual

### January through December 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
209-853 · Telephone	36.16	550.00	-513.84	6.6%
209-900 · Printing & Publishing	0.00	80.00	-80.00	0.0%
209-920 · Lights	0.00	450.00	-450.00	0.0%
209-923 · Heat	0.00	75.00	-75.00	0.0%
209-924 · Water Charges	0.00	1,500.00	-1,500.00	0.0%
209-930 · Ground & Building Repairs	0.00	700.00	-700.00	0.0%
209-955 · Education-Training	0.00	200.00	-200.00	0.0%
209-977 · Cemetery equip & rep	0.00	800.00	-800.00	0.0%
<b>Total 6209 · Cemetery Expenses</b>	<b>101.25</b>	<b>79,405.00</b>	<b>-79,303.75</b>	<b>0.1%</b>
<b>6212 · Liquor Law Expenses</b>				
212-707 · Salaries	162.00	2,050.00	-1,888.00	7.9%
212-708 · Medicare	0.00	50.00	-50.00	0.0%
212-709 · FICA	0.00	125.00	-125.00	0.0%
212-713 · Workmen's Comp	0.00	100.00	-100.00	0.0%
212-740 · Operating Supplies	0.00	100.00	-100.00	0.0%
<b>Total 6212 · Liquor Law Expenses</b>	<b>162.00</b>	<b>2,425.00</b>	<b>-2,263.00</b>	<b>6.7%</b>
<b>6500 · Hurontown Fire Expenses</b>				
500-705 · Salaries	0.00	3,900.00	-3,900.00	0.0%
500-708 · Medicare	0.00	75.00	-75.00	0.0%
500-709 · FICA	0.00	350.00	-350.00	0.0%
500-713 · Workmen's Comp-Accident fund	0.00	1,700.00	-1,700.00	0.0%
500-740 · Supplies	257.27	2,000.00	-1,742.73	12.9%
500-751 · Fuel	0.00	1,000.00	-1,000.00	0.0%
500-803 · Contract Labor	0.00	500.00	-500.00	0.0%
500-810 · Insurance-Hannula	0.00	2,500.00	-2,500.00	0.0%
500-853 · Telephone/internet/TV	159.94	1,700.00	-1,540.06	9.4%
500-860 · Travel Expense	0.00	800.00	-800.00	0.0%
500-920 · Lights	0.00	1,500.00	-1,500.00	0.0%
500-923 · Heat	224.36	2,700.00	-2,475.64	8.3%
500-927 · Water/Sewer	0.00	900.00	-900.00	0.0%
500-950 · Building Upkeep	0.00	1,200.00	-1,200.00	0.0%
500-955 · Education/Training	0.00	1,500.00	-1,500.00	0.0%
500-958 · Membership & Dues	0.00	350.00	-350.00	0.0%
500-977 · Equipment & Repairs	0.00	10,000.00	-10,000.00	0.0%
<b>Total 6500 · Hurontown Fire Expenses</b>	<b>641.57</b>	<b>32,675.00</b>	<b>-32,033.43</b>	<b>2.0%</b>
<b>6501 · Otter Lake Fire Expenses</b>				
501-705 · Salaries	0.00	2,300.00	-2,300.00	0.0%
501-708 · Medicare	0.00	60.00	-60.00	0.0%
501-709 · FICA	0.00	150.00	-150.00	0.0%
501-713 · Worker's Comp-Accident Fund	0.00	750.00	-750.00	0.0%
501-726 · First Responders Supplies	0.00	700.00	-700.00	0.0%
501-727 · OLFD - First Responders	0.00	700.00	-700.00	0.0%
501-740 · Supplies	306.46	4,500.00	-4,193.54	6.8%
501-751 · Fuel	0.00	550.00	-550.00	0.0%
501-801 · Contractual Services	0.00	1,000.00	-1,000.00	0.0%
501-810 · Insurance-Hannula	0.00	2,700.00	-2,700.00	0.0%
501-853 · Telephone/Internet	0.00	1,200.00	-1,200.00	0.0%
501-860 · Travel Expense	0.00	500.00	-500.00	0.0%
501-920 · Lights	0.00	1,900.00	-1,900.00	0.0%
501-923 · Heat	248.40	6,500.00	-6,251.60	3.8%
501-950 · Building Upkeep	0.00	2,000.00	-2,000.00	0.0%
501-955 · Education	0.00	1,200.00	-1,200.00	0.0%
501-958 · Membership & Dues	0.00	60.00	-60.00	0.0%
501-977 · Equipment & Repairs	0.00	3,800.00	-3,800.00	0.0%
<b>Total 6501 · Otter Lake Fire Expenses</b>	<b>554.86</b>	<b>30,570.00</b>	<b>-30,015.14</b>	<b>1.8%</b>
<b>6590 · Portage Sewer Expenses</b>				
590-707 · Salaries	542.75	14,000.00	-13,457.25	3.9%
590-708 · Medicare	0.00	250.00	-250.00	0.0%
590-709 · FICA	0.00	900.00	-900.00	0.0%
590-710 · Hospitalization	0.00	3,900.00	-3,900.00	0.0%



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

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
590-711 · Life Insurance	0.00	350.00	-350.00	0.0%
590-712 · Sewer Retirement	0.00	800.00	-800.00	0.0%
590-713 · Workmen's Comp	0.00	600.00	-600.00	0.0%
590-714 · Sewage Unemployment	0.00	400.00	-400.00	0.0%
590-740 · Operating Supplies	80.85	4,500.00	-4,419.15	1.8%
590-801 · Professional Services	0.00	3,100.00	-3,100.00	0.0%
590-810 · Insurance	0.00	1,200.00	-1,200.00	0.0%
590-832 · RD Principal and Interest	0.00	14,200.00	-14,200.00	0.0%
590-900 · Printing & Publishing	0.00	50.00	-50.00	0.0%
590-921 · Power	523.63	5,400.00	-4,876.37	9.7%
590-923 · Heat Main St Lift Stations	0.00	600.00	-600.00	0.0%
590-927 · Use Billing	35.16	160,000.00	-159,964.84	0.0%
590-977 · Equipment & Repairs	0.00	8,000.00	-8,000.00	0.0%
<b>Total 6590 · Portage Sewer Expenses</b>	<b>1,182.39</b>	<b>218,250.00</b>	<b>-217,067.61</b>	<b>0.5%</b>
<b>6591 · Portage Water Expenses</b>				
591-707 · Salaries	885.75	21,500.00	-20,614.25	4.1%
591-708 · Medicare	0.00	325.00	-325.00	0.0%
591-709 · FICA	0.00	1,300.00	-1,300.00	0.0%
591-710 · Hospitalization	0.00	6,700.00	-6,700.00	0.0%
591-711 · Life Insurance	0.00	375.00	-375.00	0.0%
591-712 · Retirement	0.00	1,300.00	-1,300.00	0.0%
591-713 · Workmen's Comp	0.00	1,600.00	-1,600.00	0.0%
591-714 · Unemployment	0.00	800.00	-800.00	0.0%
591-740 · Operating Supplies	129.43	3,000.00	-2,870.57	4.3%
591-801 · Professional Services	0.00	1,000.00	-1,000.00	0.0%
591-810 · PW Insurance	0.00	2,500.00	-2,500.00	0.0%
591-824 · Water Purchased	0.00	43,000.00	-43,000.00	0.0%
591-830 · RV Principal & Interest	0.00	36,500.00	-36,500.00	0.0%
591-832 · RD Loan Principal & Interest	0.00	12,500.00	-12,500.00	0.0%
591-901 · Printing & Publishing	0.00	800.00	-800.00	0.0%
591-944 · State Required Sampling	0.00	1,000.00	-1,000.00	0.0%
591-955 · Education	0.00	120.00	-120.00	0.0%
591-958 · Memberships & Dues	0.00	500.00	-500.00	0.0%
591-977 · Equipment and Repair	0.00	650.00	-650.00	0.0%
<b>Total 6591 · Portage Water Expenses</b>	<b>1,015.18</b>	<b>135,470.00</b>	<b>-134,454.82</b>	<b>0.7%</b>
<b>6592 · Dakota Water Expense</b>				
592-707 · Salaries	68.63	2,200.00	-2,131.37	3.1%
592-708 · Medicare	0.00	50.00	-50.00	0.0%
592-709 · FICA	0.00	175.00	-175.00	0.0%
592-710 · Hospitalization	0.00	400.00	-400.00	0.0%
592-712 · Retirement	0.00	200.00	-200.00	0.0%
592-713 · Workmen's Comp	0.00	150.00	-150.00	0.0%
592-714 · Unemployment	0.00	200.00	-200.00	0.0%
592-740 · Operating Supplies	10.00	1,000.00	-990.00	1.0%
592-801 · Professional Services	0.00	250.00	-250.00	0.0%
592-810 · DW insurance	0.00	300.00	-300.00	0.0%
592-824 · Water Purchased	0.00	3,600.00	-3,600.00	0.0%
592-830 · DH Water Interest	0.00	6,300.00	-6,300.00	0.0%
592-831 · RD Loan Principle	0.00	4,000.00	-4,000.00	0.0%
592-901 · Printing & Publishing	0.00	100.00	-100.00	0.0%
592-944 · State Required Sampling	0.00	250.00	-250.00	0.0%
<b>Total 6592 · Dakota Water Expense</b>	<b>78.63</b>	<b>19,175.00</b>	<b>-19,096.37</b>	<b>0.4%</b>
<b>6593 · Woodland Expenses</b>				
593-707 · Salaries	48.00	1,800.00	-1,752.00	2.7%
593-708 · Medicare	0.00	50.00	-50.00	0.0%
593-709 · FICA	0.00	150.00	-150.00	0.0%
593-710 · Hospitalization	0.00	300.00	-300.00	0.0%
593-712 · Retirement	0.00	150.00	-150.00	0.0%
593-713 · Workmen's Comp	0.00	300.00	-300.00	0.0%
593-714 · Unemployment	0.00	200.00	-200.00	0.0%
593-740 · Operating Supplies	31.85	1,000.00	-968.15	3.2%

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Accrual Basis

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

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
593-801 · Professional Services	0.00	225.00	-225.00	0.0%
593-810 · insurance	0.00	300.00	-300.00	0.0%
593-824 · Water Purchased	0.00	25,000.00	-25,000.00	0.0%
593-944 · State Required Sampling	0.00	200.00	-200.00	0.0%
593-977 · Equipment & Repairs	0.00	600.00	-600.00	0.0%
<b>Total 6593 · Woodland Expenses</b>	<b>79.85</b>	<b>30,275.00</b>	<b>-30,195.15</b>	<b>0.3%</b>
<b>6594 · Dakota Heights Sewer</b>				
594-707 · Salaries	84.63	3,000.00	-2,915.37	2.8%
594-708 · Medicare	0.00	60.00	-60.00	0.0%
594-709 · FICA	0.00	225.00	-225.00	0.0%
594-710 · Hospitalization	0.00	350.00	-350.00	0.0%
594-712 · DH Sewer Retirement	0.00	150.00	-150.00	0.0%
594-713 · Workman Comp Accident Fund	0.00	200.00	-200.00	0.0%
594-714 · DH Sewer Unemployment	0.00	150.00	-150.00	0.0%
594-740 · Operating Supplies	10.65	350.00	-339.35	3.0%
594-801 · Professional Services	0.00	200.00	-200.00	0.0%
594-810 · DH Sewer insurance	0.00	250.00	-250.00	0.0%
594-832 · RD Loan Interest	0.00	10,300.00	-10,300.00	0.0%
594-921 · Power	0.00	650.00	-650.00	0.0%
594-927 · Use Billing	0.00	13,000.00	-13,000.00	0.0%
594-930 · Equipment & Repairs	0.00	500.00	-500.00	0.0%
<b>Total 6594 · Dakota Heights Sewer</b>	<b>95.28</b>	<b>29,385.00</b>	<b>-29,289.72</b>	<b>0.3%</b>
<b>6711 · Perpetual Care Expenses</b>				
711-883 · Transfer to - Cemetery Fund	0.00	2,000.00	-2,000.00	0.0%
<b>Total 6711 · Perpetual Care Expenses</b>	<b>0.00</b>	<b>2,000.00</b>	<b>-2,000.00</b>	<b>0.0%</b>
<b>6990 · Payroll Expenses</b>	<b>0.00</b>			
<b>Total Expense</b>	<b>16,223.09</b>	<b>1,148,100.00</b>	<b>-1,131,876.91</b>	<b>1.4%</b>
<b>Net Income</b>	<b>-16,376.53</b>	<b>25,425.00</b>	<b>-41,801.53</b>	<b>-64.4%</b>