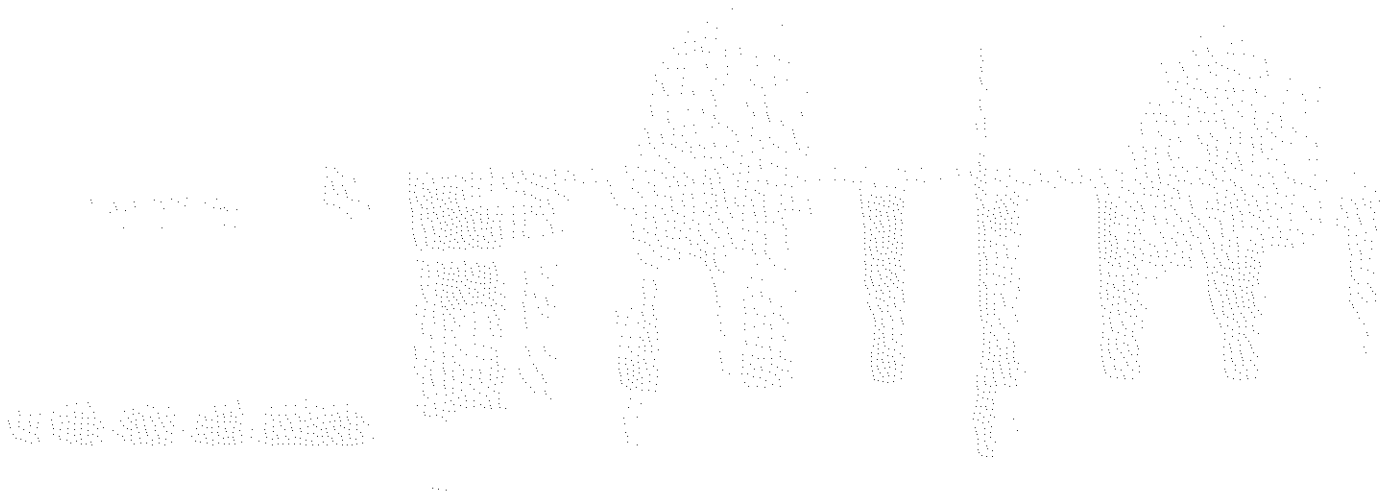


# City of Bad Axe



*Citizen's Guide*

to

*Local Finances*

*September 2022*

CITY OF



BAD AXE

Dear Citizens,

As part of Governor Snyder's plan to rewrite the State's Mission Statement and reduce the overall budget, he has requested each municipality to create an Accountability and Transparency report.

The reports are called the Citizen's Guide and the Dashboard. These reports will be used to measure the City's progress in reducing expenses through shared services, operating efficiencies, and employee contributions for benefits, and will supplement our annual independent audit.

We hope that these reports will help you understand the sources of revenue to operate the City, the services the City offers, and the cost of offering these services. They will also offer you the opportunity to compare the City of Bad Axe's financial information with other local governments, State government and private business.

Our job here at City Hall is to serve our local taxpayers. You are our priority, and we appreciate all of your input.

If you have any comments or concerns please stop by to speak with me, email me at [rstiverson@cityofbadaxe.com](mailto:rstiverson@cityofbadaxe.com) or call me at (989)269-7681, and I will try to answer any questions you may have.

Robert Stiverson

City Manager

# How Bad Axe Uses Your Money

- Provide administration of all city business
- Provide administration for water and sewer service
- Provide 24 / 7 police protection
  - Police motorist assists
  - Funeral police escorts
  - Zoning Ordinance enforcement
- Provide fire and ambulance coverage
- Water and sewer service
- Individual contact with utility customers
- Build, maintain and repair streets and sidewalks
- Trash and recycling collection
- Leaf and Yard waste pickup
- Maintain city parks and ball fields
- Conduct a summer youth camp

**The City of Bad Axe participates in the Michigan Employees Retirement System (MERS).**

As of December 31, 2021, it was 93% funded.

The City of Bad Axe has no other post-employment benefits.

User: BECKY  
DB: Bad Axe

Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22
<b>ESTIMATED REVENUES</b>				
Dept 000 - REVENUE				
101-000-402.000	CURRENT PROPERTY TAXES	1,400,460	1,471,758	1,494,902
101-000-412.000	DELINQUENT TAXES	2,500	2,500	231
101-000-413.000	CURRENT TAXES SETTLEMENT	100,000	131,878	100,422
101-000-432.000	PILOT 1% WOODWORTH SQUARE	450	1,350	415
101-000-432.001	PILOT - PORT CRESCENT APARTMENTS	65,500	65,500	20,148
101-000-434.000	TRAILER TAXES	150	126	126
101-000-445.000	PENALTIES/INTEREST/OVERPYT	1,500	1,866	1,866
101-000-447.000	PROPERTY TAX ADMINISTRATION FEE	50,000	45,000	47,855
101-000-528.000	FEDERAL GRANTS ARPA		16,754	34,678
101-000-574.000	STATE SHARED REVENUE	276,970	278,725	326,619
101-000-574.001	EVIP	98,570	99,547	99,547
101-000-574.003	PUBLIC ACT 86 OF 2014	90,000	106,853	168,421
101-000-607.000	PERMIT FEES OTHER		15	15
101-000-607.001	CABLE TV LICENSE	26,000	26,000	26,386
101-000-607.002	WOODWORTH SQUARE DEVELOPMENT FEE		26,000	
101-000-607.003	ADMIN FEES -- OTHER DEPTS	187,000	205,540	205,540
101-000-627.000	ZONING/SITE PLAN FEES	1,000	2,600	2,300
101-000-665.000	INTEREST AND DIVIDENDS	10,000	8,200	6,798
101-000-674.003	MEMORIAL DAY PARADE CONTRIBUTIONS	5,000	5,000	1,970
101-000-676.000	NSF FEES	400	200	140
101-000-677.000	CITY SERVICE AGREEMENT WOODWORTH	12,000	12,000	12,000
101-000-684.000	MISCELLANEOUS	10,000	20,000	155,982
101-000-684.001	GRASS MOWING	500	500	125
101-000-684.003	ROTARY CONTRIBUTION			3,000
101-000-684.004	PARKS AND MEMORIAL CONTRIBUTIONS	2,000	1,600	1,600
101-000-699.155	TRANSFER FROM PARK ENDOWMENT	200,000	145,000	145,000
Totals for dept 000 - REVENUE		2,540,000	2,674,512	2,856,086
Dept 265 - BUILDING AND GROUNDS				
101-265-667.001	BUILDING RENTAL-WILCOX	4,000	7,500	7,523
Totals for dept 265 - BUILDING AND GROUNDS		4,000	7,500	7,523
Dept 316 - POLICE PATROL/COMPLAINTS				
101-316-478.000	LIQUOR LICENSE FEE	5,500	5,512	5,512
101-316-658.000	FINES AND FORFEITURES	7,000	5,000	7,364
101-316-674.006	CONTRIBUTIONS LAW ENFORCE TECH	2,000	11,818	18,498
101-316-674.007	CONTRIBUTIONS FUNDS RAISED BY PD	900		
Totals for dept 316 - POLICE PATROL/COMPLAINTS		15,400	22,330	31,374
Dept 320 - JUSTICE DEPT TRAINING				
101-320-540.000	JUSTICE TRAINING 302 FUNDS	1,500	486	996
Totals for dept 320 - JUSTICE DEPT TRAINING		1,500	486	996
Dept 774 - DAY CAMP				
101-774-680.006	DAY CAMP	24,600	26,500	
Totals for dept 774 - DAY CAMP		24,600	26,500	
<b>TOTAL ESTIMATED REVENUES</b>		<b>2,585,500</b>	<b>2,731,328</b>	<b>2,895,979</b>
<b>APPROPRIATIONS</b>				
Dept 101 - CITY COUNCIL				
101-101-716.000	EMPLOYER FICA	520	520	509
101-101-719.000	WORKER'S COMPENSATION INS.	15	15	6
101-101-720.000	PER DIEM FEES	6,785	6,785	6,650
101-101-720.001	TRAVEL/MEALS	505		
101-101-740.000	OFFICE SUPPLIES	225	225	132
101-101-745.000	DUES/SUBSCRIPTIONS	100	100	85
101-101-804.000	LEGAL SERVICES	900	200	175
101-101-900.000	PRINTING AND PUBLISHING	1,500	1,500	1,893
101-101-960.000	EDUCATION/TRAINING	250		224
Totals for dept 101 - CITY COUNCIL		10,800	9,345	9,674
Dept 172 - CITY MGR, CLERK, TREAS, ADMIN				
101-172-702.000	SALARIES	135,800	137,000	168,752
101-172-702.100	PART-TIME SALARIES	44,000	38,250	40,572
101-172-710.000	SICK/VAC/PERS/HOLIDAY PAY	29,500	31,250	40,756
101-172-714.000	LIFE/DISABILITY INSURANCE	675	700	823
101-172-715.000	MERS RETIREMENT	86,000	545,751	538,043
101-172-716.000	EMPLOYER FICA	16,000	16,000	18,700
101-172-719.000	WORKER'S COMPENSATION INS.	450	450	467
101-172-720.001	TRAVEL/MEALS	500		
101-172-721.000	INSURANCE	12,495	12,500	11,420
101-172-740.000	OFFICE SUPPLIES	5,000	7,500	8,257
101-172-741.000	TAX ROLL STATEMENT	3,500	3,650	3,626
101-172-745.000	DUES/SUBSCRIPTIONS	4,500	4,750	4,535
101-172-801.000	COMPUTER SERVICES	22,000	22,094	29,209
101-172-802.000	AUDIT SERVICES	32,450	32,450	38,345
101-172-803.000	CONTRACTUAL SERVICES	500	500	220
101-172-804.000	LEGAL SERVICES	1,000	1,500	1,890
101-172-835.000	MEDICAL/DENTAL TEAMSTERS ADMIN	65,600	65,600	77,028
101-172-880.000	COMMUNITY PROMOTION	1,000	150	209
101-172-882.000	MEMORIAL DAY PARADE EXPENSES	5,000	5,000	2,205
101-172-900.000	PRINTING AND PUBLISHING	250		
101-172-956.000	MISC BANK FEES	1,500		418
101-172-960.000	EDUCATION/TRAINING	750	50	100

User: BECKY

Fund: 101 GENERAL FUND

DB: Bad Axe

GL NUMBER	DESCRIPTION	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22
<b>APPROPRIATIONS</b>				
Dept 172 - CITY MGR, CLERK, TREAS, ADMIN				
Totals for dept 172 - CITY MGR, CLERK, TREAS, ADMIN		468,470	925,145	985,575
Dept 257 - ASSESSOR				
101-257-716.000	EMPLOYER FICA	95	106	106
101-257-719.000	WORKER'S COMPENSATION INS.	5	4	4
101-257-720.000	PER DIEM FEES	1,200	1,390	1,390
101-257-727.000	SUPPLIES	1,000	50	42
101-257-801.000	COMPUTER SERVICES	1,800	1,800	1,128
101-257-803.000	CONTRACTUAL SERVICES	30,000	30,000	31,059
101-257-804.000	LEGAL SERVICES	65,000	35,000	30,971
101-257-900.000	PRINTING AND PUBLISHING	1,300	1,022	1,324
101-257-960.000	EDUCATION/TRAINING	200	50	50
Totals for dept 257 - ASSESSOR		100,600	69,422	66,074
Dept 262 - ELECTIONS				
101-262-716.000	EMPLOYER FICA	75	25	25
101-262-719.000	WORKER'S COMPENSATION INS.	5	1	1
101-262-720.000	PER DIEM FEES	1,000	329	329
101-262-727.000	SUPPLIES	2,500	2,500	2,897
101-262-803.000	CONTRACTUAL SERVICES	2,000	1,600	1,528
101-262-956.000	MISCELLANEOUS	150	239	239
Totals for dept 262 - ELECTIONS		5,730	4,694	5,019
Dept 267 - CITY HALL 300 E HURON				
101-267-702.000	SALARIES	3,700	2,550	2,885
101-267-710.000	SICK/VAC/PERS/HOLIDAY PAY	500	500	633
101-267-715.000	MERS RETIREMENT	1,700	12,234	12,300
101-267-716.000	EMPLOYER FICA	280	225	266
101-267-719.000	WORKER'S COMPENSATION INS.	250	75	81
101-267-721.000	INSURANCE	1,300	1,300	1,286
101-267-727.000	SUPPLIES	1,250	1,250	661
101-267-742.000	POSTAGE	3,800	7,200	6,000
101-267-743.000	MAINTENANCE SUPPLIES	750	2,550	1,173
101-267-803.000	CONTRACTUAL SERVICES	20,000	40,000	38,450
101-267-835.000	MEDICAL/DENTAL INS. BCBS	1,500	1,500	1,266
101-267-853.000	TELEPHONE	9,500	10,000	11,836
101-267-920.000	DETROIT EDISON	5,700	6,500	7,067
101-267-921.000	CONSUMERS POWER	4,100	6,400	5,920
101-267-925.000	WATER/SEWER	1,000	1,000	1,186
101-267-941.000	EQUIPMENT RENTAL	200	200	146
101-267-956.000	MISCELLANEOUS		225	203
101-267-971.000	CAPITAL OUTLAY	10,000	21,605	21,605
Totals for dept 267 - CITY HALL 300 E HURON		65,530	115,314	112,964
Dept 301 - POLICE ADMIN/CLERICAL				
101-301-702.000	SALARIES	100,000	64,000	78,298
101-301-702.100	PART-TIME SALARIES		27,000	13,814
101-301-710.000	SICK/VAC/PERS/HOLIDAY PAY	15,000	15,000	16,619
101-301-714.000	LIFE/DISABILITY INSURANCE	200	200	202
101-301-715.000	MERS RETIREMENT	48,100	252,302	243,700
101-301-716.000	EMPLOYER FICA	8,800	8,800	8,302
101-301-717.000	UNIFORMS/SHOES	1,000	1,000	1,006
101-301-719.000	WORKER'S COMPENSATION INS.	820	820	963
101-301-720.001	TRAVEL/MEALS	750	750	964
101-301-727.000	SUPPLIES		150	150
101-301-740.000	OFFICE SUPPLIES	3,000	3,000	3,644
101-301-745.000	DUES/SUBSCRIPTIONS	175	375	425
101-301-801.000	COMPUTER SERVICES	12,000	9,000	7,372
101-301-835.000	MEDICAL/DENTAL TEAMSTER ADMIN	19,700		
101-301-853.000	TELEPHONE	1,800	975	1,082
101-301-880.000	COMMUNITY PROMOTION	500		
101-301-900.000	PRINTING AND PUBLISHING	300		60
101-301-956.000	MISCELLANEOUS		4,100	630
101-301-960.000	EDUCATION/TRAINING	1,200	1,200	
Totals for dept 301 - POLICE ADMIN/CLERICAL		213,345	388,672	377,231
Dept 316 - POLICE PATROL/COMPLAINTS				
101-316-702.000	SALARIES	328,750	301,000	335,955
101-316-702.100	PART-TIME SALARIES	40,000	65,000	57,562
101-316-710.000	SICK/VAC/PERS/HOLIDAY PAY	67,000	67,000	56,515
101-316-712.000	OVERTIME WAGES	9,250	12,500	17,271
101-316-714.000	LIFE/DISABILITY INSURANCE	1,400	1,400	1,382
101-316-715.000	MERS RETIREMENT	179,000	1,190,988	1,180,216
101-316-715.002	MERS HEALTHCARE SAV.	4,000	4,000	4,068
101-316-716.000	EMPLOYER FICA	33,500	31,000	35,145
101-316-717.000	UNIFORMS/SHOES	3,500	3,500	3,440
101-316-719.000	WORKER'S COMPENSATION INS.	11,500	5,500	5,544
101-316-720.001	TRAVEL/MEALS	1,000	1,000	1,344
101-316-721.000	INSURANCE	13,500	15,000	14,777
101-316-727.000	SUPPLIES	1,500	3,000	3,120
101-316-736.000	SUPPLIES LAW ENFORCEMENT TECHNOLO	4,000	12,600	21,081
101-316-804.000	LEGAL SERVICES	8,000	7,000	5,650
101-316-835.001	BLUE CROSS BLUE SHIELD	137,750	137,750	123,636
101-316-941.000	EQUIPMENT RENTAL	44,000	44,000	44,000
101-316-960.000	EDUCATION/TRAINING	3,500	3,500	4,155
Totals for dept 316 - POLICE PATROL/COMPLAINTS		891,150	1,905,738	1,914,861

User: BECKY

Fund: 101 GENERAL FUND

DB: Bad Axe

GL NUMBER	DESCRIPTION	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22
<b>APPROPRIATIONS</b>				
Dept 320 - JUSTICE DEPT TRAINING				
101-320-727.000	SUPPLIES	500	1,800	1,739
101-320-960.000	EDUCATION/TRAINING	750	150	150
Totals for dept 320 - JUSTICE DEPT TRAINING		1,250	1,950	1,889
Dept 336 - FIRE PROTECTION CONTRIBUTION				
101-336-803.000	CONTRACTUAL SERVICES	70,200	71,500	71,809
Totals for dept 336 - FIRE PROTECTION CONTRIBUTION		70,200	71,500	71,809
Dept 346 - AMBULANCE SERVICES				
101-346-803.000	CONTRACTUAL SERVICES	15,645	31,290	31,290
Totals for dept 346 - AMBULANCE SERVICES		15,645	31,290	31,290
Dept 441 - PUBLIC WORKS-SUPERVISION				
101-441-702.000	SALARIES	25,500	20,800	21,124
101-441-710.000	SICK/VAC/PERS/HOLIDAY PAY	4,200	15,000	323
101-441-714.000	LIFE/DISABILITY INSURANCE	940	940	975
101-441-715.000	MERS RETIREMENT	12,700	97,120	84,439
101-441-716.000	EMPLOYER FICA	2,250	3,200	1,564
101-441-717.000	UNIFORMS/SHOES	3,000	3,000	2,680
101-441-719.000	WORKER'S COMPENSATION INS.	620	1,620	1,660
101-441-720.001	TRAVEL/MEALS	950	200	118
101-441-740.000	OFFICE SUPPLIES	150	300	333
101-441-745.000	DUES/SUBSCRIPTIONS	600	900	877
101-441-801.000	COMPUTER SERVICES	1,400	1,400	247
101-441-835.000	TEAMSTER MEDICAL/DENTAL	6,400	3,500	
101-441-835.001	BLUE CROSS BLUE SHIELD			783
101-441-853.000	TELEPHONE	1,250	1,250	1,284
101-441-900.000	PRINTING AND PUBLISHING		100	99
101-441-956.000	MISCELLANEOUS		201	401
101-441-960.000	EDUCATION/TRAINING	950	950	89
Totals for dept 441 - PUBLIC WORKS-SUPERVISION		60,910	150,481	116,996
Dept 443 - PUBLIC WORKS-COMMUNITY SERVICE				
101-443-702.000	SALARIES	9,600	9,600	8,002
101-443-710.000	SICK/VAC/PERS/HOLIDAY PAY	1,300	1,300	1,805
101-443-712.000	OVERTIME WAGES		160	226
101-443-715.000	MERS RETIREMENT	4,400	33,056	32,596
101-443-716.000	EMPLOYER FICA	750	750	758
101-443-719.000	WORKER'S COMPENSATION INS.	650	650	253
101-443-727.000	SUPPLIES	500	500	
101-443-803.000	CONTRACTUAL SERVICES	1,200	900	893
101-443-835.000	MEDICAL/DENTAL INS. BCBS	3,850	3,850	3,610
101-443-920.000	DETROIT EDISON	350	350	390
101-443-941.000	EQUIPMENT RENTAL	10,660	10,660	10,216
Totals for dept 443 - PUBLIC WORKS-COMMUNITY SERVI		33,260	61,776	58,749
Dept 444 - SIDEWALKS				
101-444-702.000	SALARIES	9,600	12,000	14,968
101-444-710.000	SICK/VAC/PERS/HOLIDAY PAY	1,520	2,200	3,381
101-444-712.000	OVERTIME WAGES	1,700	450	442
101-444-715.000	MERS RETIREMENT	5,250	40,083	41,887
101-444-716.000	EMPLOYER FICA	870	1,110	1,419
101-444-719.000	WORKER'S COMPENSATION INS.	770	390	474
101-444-727.000	SUPPLIES	7,000	6,500	9,430
101-444-803.000	CONTRACTUAL SERVICES		300	300
101-444-835.000	MEDICAL/DENTAL INS. BCBS	3,850	5,300	6,762
101-444-941.000	EQUIPMENT RENTAL	13,200	13,200	14,802
101-444-971.000	CAPITAL OUTLAY	44,500		
Totals for dept 444 - SIDEWALKS		88,260	81,533	93,865
Dept 448 - STREET LIGHTING				
101-448-803.000	CONTRACTUAL SERVICES	35,000	54,000	53,968
101-448-920.000	DETROIT EDISON	65,000	63,500	66,669
Totals for dept 448 - STREET LIGHTING		100,000	117,500	120,637
Dept 523 - PUBLIC WORKS-PKG LOTS & ALLEYS				
101-523-702.000	SALARIES	8,900	8,900	7,505
101-523-710.000	SICK/VAC/PERS/HOLIDAY PAY	1,420	1,750	2,109
101-523-712.000	OVERTIME WAGES	1,725	2,250	2,105
101-523-715.000	MERS RETIREMENT	4,950	37,390	36,801
101-523-716.000	EMPLOYER FICA	810	950	886
101-523-719.000	WORKER'S COMPENSATION INS.	720	720	276
101-523-727.000	SUPPLIES	2,000	1,500	2,615
101-523-803.000	CONTRACTUAL SERVICES	26,000	47,720	47,720
101-523-835.000	MEDICAL/DENTAL INS. BCBS	3,500	4,500	4,217
101-523-941.000	EQUIPMENT RENTAL	17,150	20,361	20,434
Totals for dept 523 - PUBLIC WORKS-PKG LOTS & ALLE		67,175	126,041	124,668
Dept 524 - PUBLIC WORKS - BUILDING & YARD				
101-524-702.000	SALARIES	5,100	9,700	8,147
101-524-710.000	SICK/VAC/PERS/HOLIDAY PAY	700	1,300	1,833
101-524-712.000	OVERTIME WAGES		140	206
101-524-715.000	MERS RETIREMENT	2,400	20,279	19,858
101-524-716.000	EMPLOYER FICA	400	875	770
101-524-719.000	WORKER'S COMPENSATION INS.	350	350	161

GL NUMBER	DESCRIPTION	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22
<b>APPROPRIATIONS</b>				
Dept 524 - PUBLIC WORKS - BUILDING & YARD				
101-524-721.000	INSURANCE	755	1,000	733
101-524-727.000	SUPPLIES	8,500	5,500	8,409
101-524-743.000	MAINTENANCE SUPPLIES	500	500	
101-524-835.000	MEDICAL/DENTAL INS. BCBS	2,100	4,200	3,665
101-524-920.000	DETROIT EDISON	3,200		
101-524-921.000	CONSUMERS POWER	7,500	8,725	10,001
101-524-925.000	WATER/SEWER	850	850	937
101-524-941.000	EQUIPMENT RENTAL	3,000	3,000	2,919
Totals for dept 524 - PUBLIC WORKS - BUILDING & YA		35,355	56,419	57,639
Dept 528 - PUBLIC WORKS-LEAVES/YARD WASTE				
101-528-702.000	SALARIES	8,100	8,100	11,504
101-528-710.000	SICK/VAC/PERS/HOLIDAY PAY	1,100	1,102	2,524
101-528-715.000	MERS RETIREMENT	3,750	28,074	30,198
101-528-716.000	EMPLOYER FICA	650	650	1,059
101-528-719.000	WORKER'S COMPENSATION INS.	550	550	361
101-528-727.000	SUPPLIES	250	250	
101-528-835.000	MEDICAL/DENTAL INS. BCBS	3,250	3,250	5,048
101-528-941.000	EQUIPMENT RENTAL	14,625	14,625	17,271
Totals for dept 528 - PUBLIC WORKS-LEAVES/YARD WAS		32,275	56,601	67,965
Dept 701 - PLANNING				
101-701-740.000	OFFICE SUPPLIES		25	5
101-701-745.000	DUES/SUBSCRIPTIONS	675		675
101-701-804.000	LEGAL SERVICES		140	490
101-701-807.000	COLFAX TWP. 425 AGREEMENT	20,000	20,240	20,240
101-701-900.000	PRINTING AND PUBLISHING	250	110	125
101-701-960.000	EDUCATION/TRAINING	1,500		
Totals for dept 701 - PLANNING		22,425	20,515	21,535
Dept 770 - PARK MAINTENANCE CITY & WILCOX				
101-770-702.000	SALARIES	30,250	30,250	34,239
101-770-702.200	SEASONAL SALARIES	5,250	5,250	1,125
101-770-710.000	SICK/VAC/PERS/HOLIDAY PAY	3,750	3,750	7,790
101-770-712.000	OVERTIME WAGES		700	1,262
101-770-715.000	MERS RETIREMENT	13,800	103,683	107,067
101-770-716.000	EMPLOYER FICA	2,700	2,700	3,355
101-770-719.000	WORKER'S COMPENSATION INS.	2,200	2,200	486
101-770-721.000	INSURANCE	1,750	5,500	5,404
101-770-727.000	SUPPLIES	7,500	10,000	16,398
101-770-743.000	REPAIRS/MAINTENANCE	5,000	5,500	5,420
101-770-803.000	CONTRACTUAL SERVICES	10,000	4,500	30,956
101-770-835.000	MEDICAL/DENTAL INS. BCBS	12,200	12,200	15,578
101-770-920.000	DETROIT EDISON	5,500	6,300	6,128
101-770-921.000	CONSUMERS POWER	2,650	4,200	4,682
101-770-925.000	WATER/SEWER	3,500	3,500	4,150
101-770-941.000	EQUIPMENT RENTAL	19,000	19,000	18,370
101-770-971.000	CAPITAL OUTLAY	219,000	140,000	944
Totals for dept 770 - PARK MAINTENANCE CITY & WILC		344,050	359,233	263,354
Dept 774 - DAY CAMP				
101-774-702.100	PART-TIME SALARIES	4,000		
101-774-702.200	SEASONAL SALARIES	11,000	21,375	
101-774-716.000	EMPLOYER FICA	1,100	1,635	
101-774-719.000	WORKER'S COMPENSATION INS.	250	640	
101-774-720.001	TRAVEL/MEALS	7,500	1,400	
101-774-727.000	SUPPLIES	750	750	
101-774-900.000	PRINTING AND PUBLISHING		307	
Totals for dept 774 - DAY CAMP		24,600	26,107	
<b>TOTAL APPROPRIATIONS</b>		<b>2,651,030</b>	<b>4,579,276</b>	<b>4,501,794</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 101</b>		<b>(65,530)</b>	<b>(1,847,948)</b>	<b>(1,605,815)</b>
		<b>-2.53%</b>	<b>-67.66%</b>	<b>-55.45%</b>
BEGINNING FUND BALANCE		3,142,737	3,142,737	3,142,737
ENDING FUND BALANCE		3,077,207	1,294,789	1,536,922

**Table 6: Actuarial Accrued Liabilities and Valuation Assets  
as of December 31, 2021**

Division	Actuarial Accrued Liability				Total	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
	Active Employees	Vested Former Employees	Retirees and Beneficiaries	Pending Refunds				
O1 - Administration	\$ 4,045,184	\$ 75,151	\$ 6,528,308	\$ 17,863	\$ 10,666,506	\$ 9,949,105	93.3%	\$ 717,401
<b>Total</b>	\$ 4,045,184	\$ 75,151	\$ 6,528,308	\$ 17,863	\$ 10,666,506	\$ 9,949,105	93.3%	\$ 717,401

Please see the **Comments on Asset Smoothing in the Executive Summary** of this report.

The December 31, 2021 valuation assets (actuarial value of assets) are equal to 0.998523 times the reported market value of assets. Refer to the Appendix for a description of the valuation asset derivation and a detailed calculation of valuation assets.

