

City of Bad Axe

Citizen's Guide

to

Local Finances

September 2020

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 dalevandevusse@cityofbadaxe.com or call me at (989)269-7681, and I will try to answer any questions you may have.

Dale VanDeVusse

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, 2019, it was 59% funded.

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

User: BECKY
DB: Bad Axe

| GL NUMBER | DESCRIPTION | 2019-20 ORIGINAL BUDGET | 2019-20 AMENDED BUDGET | 2019-20 ACTIVITY THRU 06/30/20 |
|--|-----------------------------------|-------------------------------|------------------------------|--------------------------------------|
| Fund: 101 GENERAL FUND | | | | |
| ESTIMATED REVENUES | | | | |
| Dept 000 - REVENUE | | | | |
| 101-000-402.000 | CURRENT PROPERTY TAXES | 1,375,360 | 1,339,696 | 1,339,696 |
| 101-000-411.000 | CURRENT TAXES SETTLEMENT | 100,000 | 100,000 | 113,590 |
| 101-000-412.000 | DELINQUENT TAXES | 2,000 | 2,687 | 2,627 |
| 101-000-414.000 | TRAILER TAXES | 350 | 99 | 77 |
| 101-000-424.000 | PILOT 1% WOODWORTH SQUARE | 450 | 450 | 330 |
| 101-000-425.000 | PILOT - PORT CRESCENT APARTMENTS | | 52,228 | 52,228 |
| 101-000-445.000 | PENALTIES/INTEREST/OVERPYT | 1,200 | 1,603 | 1,603 |
| 101-000-447.000 | PROPERTY TAX ADMINISTRATION FEE | 50,000 | 44,794 | 44,810 |
| 101-000-574.000 | STATE SHARED REVENUE | 274,794 | 274,794 | 228,553 |
| 101-000-574.001 | EVIP | 95,579 | 95,579 | 81,325 |
| 101-000-574.003 | PUBLIC ACT 86 OF 2014 | 90,000 | 90,840 | 128,301 |
| 101-000-600.004 | PERMIT FEES OTHER | 600 | | |
| 101-000-607.000 | CABLE TV LICENSE | 25,500 | 25,500 | 25,013 |
| 101-000-627.000 | ZONING/SITE PLAN FEES | 500 | 500 | 191 |
| 101-000-628.000 | ADMIN FEES -- OTHER DEPTS | 187,000 | 187,000 | 194,194 |
| 101-000-664.000 | INTEREST AND DIVIDENDS | 15,000 | 36,000 | 74,642 |
| 101-000-674.009 | MEMORIAL DAY PARADE CONTRIBUTIONS | 5,000 | 5,000 | 750 |
| 101-000-676.000 | NSF FEES | 300 | 400 | 475 |
| 101-000-677.000 | CITY SERVICE AGREEMENT WOODWORTH | 12,000 | 12,000 | 12,000 |
| 101-000-686.000 | MISCELLANEOUS | 10,000 | 5,000 | 13,143 |
| 101-000-686.001 | GRASS MOWING | 600 | 300 | 525 |
| Totals for dept 000 - REVENUE | | 2,246,233 | 2,274,470 | 2,314,073 |
| Dept 265 - BUILDING AND GROUNDS | | | | |
| 101-265-669.001 | BUILDING RENTAL-WILCOX | 7,000 | 7,000 | 4,364 |
| Totals for dept 265 - BUILDING AND GROUNDS | | 7,000 | 7,000 | 4,364 |
| Dept 316 - POLICE PATROL/COMPLAINTS | | | | |
| 101-316-477.000 | LIQUOR LICENSE FEE | 5,200 | 5,548 | 5,548 |
| 101-316-655.000 | FINES AND FORFEITURES | 10,000 | 8,500 | 9,820 |
| 101-316-674.006 | CONTRIBUTIONS LAW ENFORCE TECH | 1,000 | 4,000 | 4,041 |
| 101-316-674.007 | CONTRIBUTIONS FUNDS RAISED BY PD | 500 | 900 | 900 |
| 101-316-686.000 | MISCELLANEOUS | 2,500 | | |
| Totals for dept 316 - POLICE PATROL/COMPLAINTS | | 19,200 | 18,948 | 20,309 |
| Dept 320 - JUSTICE DEPT TRAINING | | | | |
| 101-320-539.000 | JUSTICE TRAINING 302 FUNDS | 1,500 | 1,500 | 1,452 |
| Totals for dept 320 - JUSTICE DEPT TRAINING | | 1,500 | 1,500 | 1,452 |
| Dept 774 - DAY CAMP | | | | |
| 101-774-676.010 | DAY CAMP | 21,000 | 21,000 | 3,897 |
| Totals for dept 774 - DAY CAMP | | 21,000 | 21,000 | 3,897 |
| TOTAL ESTIMATED REVENUES | | 2,294,933 | 2,322,918 | 2,344,095 |
| APPROPRIATIONS | | | | |
| Dept 101 - CITY COUNCIL | | | | |
| 101-101-720.000 | PER DIEM FEES | 6,650 | 6,650 | 6,650 |
| 101-101-728.000 | OFFICE SUPPLIES | 500 | 500 | 183 |
| 101-101-745.000 | DUES/SUBSCRIPTIONS | 100 | 100 | 85 |
| 101-101-804.000 | LEGAL SERVICES | 2,500 | 1,200 | 980 |
| 101-101-862.000 | EMPLOYER FICA | 510 | 510 | 509 |
| 101-101-871.000 | WORKER'S COMPENSATION INS. | 15 | 8 | 8 |
| 101-101-873.000 | TRAVEL/MEALS | 500 | | |
| 101-101-900.000 | PRINTING AND PUBLISHING | 2,000 | 2,000 | 1,588 |
| 101-101-960.000 | EDUCATION/TRAINING | 500 | 205 | 205 |
| Totals for dept 101 - CITY COUNCIL | | 13,275 | 11,173 | 10,208 |
| Dept 172 - CITY MGR, CLERK, TREAS, ADMIN | | | | |
| 101-172-702.000 | SALARIES | 159,078 | 151,000 | 163,225 |
| 101-172-702.100 | PART-TIME SALARIES | 43,745 | 39,000 | 39,276 |
| 101-172-703.000 | SICK/VAC/PERS/HOLIDAY PAY | 30,755 | 30,755 | 36,034 |
| 101-172-728.000 | OFFICE SUPPLIES | 6,000 | 4,500 | 4,369 |
| 101-172-735.000 | TAX ROLL STATEMENT | 4,200 | 3,239 | 3,239 |
| 101-172-745.000 | DUES/SUBSCRIPTIONS | 4,500 | 4,500 | 4,134 |
| 101-172-801.000 | COMPUTER SERVICES | 15,000 | 15,000 | 20,869 |
| 101-172-802.000 | AUDIT SERVICES | 30,000 | 32,450 | 32,450 |
| 101-172-803.000 | CONTRACTUAL SERVICES | 1,000 | 250 | 164 |
| 101-172-804.000 | LEGAL SERVICES | 2,500 | 1,000 | 510 |
| 101-172-852.000 | MEDICAL/DENTAL TEAMSTERS ADMIN | 52,560 | 48,900 | 51,300 |
| 101-172-854.000 | LIFE/DISABILITY INSURANCE | 850 | 790 | 788 |
| 101-172-861.000 | MERS RETIREMENT | 84,254 | 80,850 | 83,030 |
| 101-172-862.000 | EMPLOYER FICA | 17,995 | 17,150 | 17,576 |
| 101-172-871.000 | WORKER'S COMPENSATION INS. | 450 | 450 | 544 |
| 101-172-873.000 | TRAVEL/MEALS | 1,100 | 225 | 225 |
| 101-172-880.000 | COMMUNITY PROMOTION | 1,000 | 3,000 | 2,657 |
| 101-172-882.000 | MEMORIAL DAY PARADE EXPENSES | 6,000 | 6,000 | 308 |
| 101-172-900.000 | PRINTING AND PUBLISHING | 200 | 200 | 81 |
| 101-172-956.000 | MISC BANK FEES | 1,000 | 1,000 | 1,326 |
| 101-172-958.000 | INSURANCE | 11,500 | 11,028 | 11,028 |
| 101-172-960.000 | EDUCATION/TRAINING | 500 | 1,204 | 1,204 |
| Totals for dept 172 - CITY MGR, CLERK, TREAS, AD | | 474,187 | 452,491 | 474,337 |
| Dept 257 - ASSESSOR | | | | |

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DB: Bad Axe

| GL NUMBER | DESCRIPTION | 2019-20 ORIGINAL BUDGET | 2019-20 AMENDED BUDGET | 2019-20 ACTIVITY THRU 06/30/20 |
|---|------------------------------------|-------------------------------|------------------------------|--------------------------------------|
| Fund: 101 GENERAL FUND | | | | |
| APPROPRIATIONS | | | | |
| Dept 257 - ASSESSOR | | | | |
| 101-257-720.000 | PER DIEM FEES | 1,800 | 1,170 | 1,170 |
| 101-257-726.000 | SUPPLIES | 1,000 | 400 | 215 |
| 101-257-801.000 | COMPUTER SERVICES | 1,000 | 4,000 | 3,818 |
| 101-257-803.000 | CONTRACTUAL SERVICES | 24,000 | 22,242 | 29,742 |
| 101-257-804.000 | LEGAL SERVICES | 12,000 | 12,000 | 3,575 |
| 101-257-862.000 | EMPLOYER FICA | 137 | 90 | 90 |
| 101-257-871.000 | WORKER'S COMPENSATION INS. | 5 | 4 | 4 |
| 101-257-900.000 | PRINTING AND PUBLISHING | 500 | 500 | 302 |
| 101-257-960.000 | EDUCATION/TRAINING | 200 | 200 | 50 |
| Totals for dept 257 - ASSESSOR | | 40,642 | 40,606 | 38,966 |
| Dept 262 - ELECTIONS | | | | |
| 101-262-720.000 | PER DIEM FEES | 2,000 | 680 | 680 |
| 101-262-726.000 | SUPPLIES | 2,500 | 1,400 | 1,712 |
| 101-262-803.000 | CONTRACTUAL SERVICES | 3,500 | 1,118 | 1,118 |
| 101-262-862.000 | EMPLOYER FICA | 150 | 52 | 52 |
| 101-262-871.000 | WORKER'S COMPENSATION INS. | 10 | 2 | 2 |
| 101-262-900.000 | PRINTING AND PUBLISHING | 300 | | |
| 101-262-956.000 | MISCELLANEOUS | 600 | | 90 |
| Totals for dept 262 - ELECTIONS | | 9,060 | 3,252 | 3,654 |
| Dept 266 - CITY HALL 300 E. HURON AVE. | | | | |
| 101-266-702.000 | SALARIES | 300 | 1,500 | 1,478 |
| 101-266-703.000 | SICK/VAC/PERS/HOLIDAY PAY | 100 | 50 | 367 |
| 101-266-726.000 | SUPPLIES | 1,500 | 1,500 | 1,853 |
| 101-266-740.000 | POSTAGE | 5,000 | 5,000 | 5,014 |
| 101-266-803.000 | CONTRACTUAL SERVICES | 25,000 | 25,000 | 27,736 |
| 101-266-852.000 | MEDICAL/DENTAL INS. BCBS | 75 | 600 | 570 |
| 101-266-853.000 | TELEPHONE | 10,000 | 10,000 | 9,918 |
| 101-266-861.000 | MERS RETIREMENT | 175 | 750 | 766 |
| 101-266-862.000 | EMPLOYER FICA | 30 | 135 | 139 |
| 101-266-871.000 | WORKER'S COMPENSATION INS. | 15 | 60 | 48 |
| 101-266-920.000 | DETROIT EDISON | 6,900 | 4,000 | 5,011 |
| 101-266-921.000 | CONSUMERS POWER | 4,200 | 3,800 | 4,211 |
| 101-266-925.000 | WATER/SEWER | 1,100 | 1,000 | 1,096 |
| 101-266-929.000 | MAINTENANCE SUPPLIES | 1,000 | 650 | 534 |
| 101-266-937.000 | EQUIPMENT RENTAL | 100 | 150 | 111 |
| 101-266-956.000 | MISCELLANEOUS | 750 | 100 | 1,462 |
| 101-266-958.000 | INSURANCE | 1,200 | 1,500 | 1,140 |
| 101-266-970.000 | CAPITAL OUTLAY | | 8,989 | 550 |
| Totals for dept 266 - CITY HALL 300 E. HURON AVE. | | 57,445 | 64,784 | 62,004 |
| Dept 267 - DAVENPORT 150 NUGENT RD. | | | | |
| 101-267-803.000 | CONTRACTUAL SERVICES | 10,000 | | |
| Totals for dept 267 - DAVENPORT 150 NUGENT RD. | | 10,000 | | |
| Dept 301 - POLICE ADMIN/CLERICAL | | | | |
| 101-301-702.000 | SALARIES | 68,750 | 68,750 | 63,066 |
| 101-301-702.100 | PART-TIME SALARIES | 30,000 | 30,000 | 26,333 |
| 101-301-703.000 | SICK/VAC/PERS/HOLIDAY PAY | 12,250 | 8,500 | 11,686 |
| 101-301-726.000 | SUPPLIES | 250 | 250 | |
| 101-301-728.000 | OFFICE SUPPLIES | 4,000 | 4,000 | 3,918 |
| 101-301-745.000 | DUES/SUBSCRIPTIONS | 500 | 350 | 150 |
| 101-301-801.000 | COMPUTER SERVICES | 9,500 | 9,500 | 10,361 |
| 101-301-803.300 | L.E.I.N. FEES | 500 | 500 | |
| 101-301-853.000 | TELEPHONE | 2,000 | 1,300 | 1,178 |
| 101-301-854.000 | LIFE/DISABILITY INSURANCE | 500 | 500 | 202 |
| 101-301-861.000 | MERS RETIREMENT | 45,000 | 35,000 | 29,613 |
| 101-301-862.000 | EMPLOYER FICA | 8,000 | 8,000 | 7,469 |
| 101-301-863.000 | UNIFORMS/SHOES | 1,000 | 600 | 122 |
| 101-301-871.000 | WORKER'S COMPENSATION INS. | 1,300 | 1,300 | 1,101 |
| 101-301-873.000 | TRAVEL/MEALS | 750 | 750 | 183 |
| 101-301-880.000 | COMMUNITY PROMOTION | 500 | 350 | 99 |
| 101-301-900.000 | PRINTING AND PUBLISHING | 300 | 300 | 152 |
| 101-301-956.000 | MISCELLANEOUS | 200 | 325 | 280 |
| 101-301-960.000 | EDUCATION/TRAINING | 1,200 | 1,200 | |
| Totals for dept 301 - POLICE ADMIN/CLERICAL | | 186,500 | 171,475 | 155,913 |
| Dept 316 - POLICE PATROL/COMPLAINTS | | | | |
| 101-316-702.000 | SALARIES | 329,000 | 329,000 | 306,834 |
| 101-316-702.100 | PART-TIME SALARIES | 42,000 | 42,000 | 49,676 |
| 101-316-703.000 | SICK/VAC/PERS/HOLIDAY PAY | 55,000 | 55,000 | 50,615 |
| 101-316-709.000 | OVERTIME WAGES | 10,000 | 8,000 | 5,146 |
| 101-316-726.000 | SUPPLIES | 3,000 | 3,000 | 1,542 |
| 101-316-726.009 | SUPPLIES LAW ENFORCEMENT TECHNOLOG | 4,000 | 4,000 | 3,836 |
| 101-316-726.300 | SENIOR/YOUTH ACTIVITIES | 1,000 | | |
| 101-316-804.000 | LEGAL SERVICES | 13,000 | 13,000 | 12,530 |
| 101-316-852.100 | BLUE CROSS BLUE SHIELD | 68,500 | 68,500 | 69,944 |
| 101-316-854.000 | LIFE/DISABILITY INSURANCE | 1,215 | 1,215 | 1,213 |
| 101-316-861.000 | MERS RETIREMENT | 160,000 | 160,000 | 155,108 |
| 101-316-861.002 | MERS HEALTHCARE SAV. | 3,500 | 3,500 | 3,494 |
| 101-316-862.000 | EMPLOYER FICA | 30,000 | 30,000 | 30,453 |
| 101-316-863.000 | UNIFORMS/SHOES | 4,700 | 4,700 | 2,614 |
| 101-316-871.000 | WORKER'S COMPENSATION INS. | 5,000 | 5,000 | 5,874 |

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| GL NUMBER | DESCRIPTION | 2019-20 ORIGINAL BUDGET | 2019-20 AMENDED BUDGET | 2019-20 ACTIVITY THRU 06/30/20 |
|--|----------------------------|-------------------------|------------------------|--------------------------------|
| Fund: 101 GENERAL FUND | | | | |
| APPROPRIATIONS | | | | |
| Dept 316 - POLICE PATROL/COMPLAINTS | | | | |
| 101-316-873.000 | TRAVEL/MEALS | 1,200 | 1,500 | 1,477 |
| 101-316-937.000 | EQUIPMENT RENTAL | 44,000 | 44,000 | 44,000 |
| 101-316-956.000 | MISCELLANEOUS | 200 | 200 | 4 |
| 101-316-958.000 | INSURANCE | 20,000 | 20,000 | 12,834 |
| 101-316-960.000 | EDUCATION/TRAINING | 3,500 | 3,500 | 1,686 |
| Totals for dept 316 - POLICE PATROL/COMPLAINTS | | 798,815 | 796,115 | 758,880 |
| Dept 320 - JUSTICE DEPT TRAINING | | | | |
| 101-320-726.000 | SUPPLIES | 250 | 2,250 | 3,252 |
| 101-320-960.000 | EDUCATION/TRAINING | 750 | 750 | 498 |
| Totals for dept 320 - JUSTICE DEPT TRAINING | | 1,000 | 3,000 | 3,750 |
| Dept 336 - FIRE PROTECTION CONTRIBUTION | | | | |
| 101-336-803.000 | CONTRACTUAL SERVICES | 54,355 | 54,355 | 48,688 |
| Totals for dept 336 - FIRE PROTECTION CONTRIBUTION | | 54,355 | 54,355 | 48,688 |
| Dept 346 - AMBULANCE SERVICES | | | | |
| 101-346-803.000 | CONTRACTUAL SERVICES | 12,516 | 12,516 | 12,516 |
| Totals for dept 346 - AMBULANCE SERVICES | | 12,516 | 12,516 | 12,516 |
| Dept 441 - PUBLIC WORKS-SUPERVISION | | | | |
| 101-441-702.000 | SALARIES | 22,224 | 21,916 | 23,279 |
| 101-441-702.100 | PART-TIME SALARIES | 4,292 | 2,340 | 1,510 |
| 101-441-703.000 | SICK/VAC/PERS/HOLIDAY PAY | 3,979 | 3,904 | 2,402 |
| 101-441-728.000 | OFFICE SUPPLIES | 800 | 350 | 93 |
| 101-441-740.000 | POSTAGE | 50 | 50 | |
| 101-441-745.000 | DUES/SUBSCRIPTIONS | 600 | 600 | 586 |
| 101-441-801.000 | COMPUTER SERVICES | 800 | 3,000 | 2,469 |
| 101-441-852.100 | BLUE CROSS BLUE SHIELD | 6,272 | 6,269 | 4,628 |
| 101-441-853.000 | TELEPHONE | 1,500 | 1,500 | 1,334 |
| 101-441-854.000 | LIFE/DISABILITY INSURANCE | 891 | 920 | 973 |
| 101-441-861.000 | MERS RETIREMENT | 11,530 | 11,361 | 5,962 |
| 101-441-862.000 | EMPLOYER FICA | 2,333 | 2,154 | 1,734 |
| 101-441-863.000 | UNIFORMS/SHOES | 3,100 | 3,120 | 2,954 |
| 101-441-871.000 | WORKER'S COMPENSATION INS. | 786 | 1,595 | 2,227 |
| 101-441-873.000 | TRAVEL/MEALS | 950 | 250 | 29 |
| 101-441-900.000 | PRINTING AND PUBLISHING | 100 | 350 | 238 |
| 101-441-956.000 | MISCELLANEOUS | 100 | 100 | 241 |
| 101-441-960.000 | EDUCATION/TRAINING | 950 | 950 | 28 |
| Totals for dept 441 - PUBLIC WORKS-SUPERVISION | | 61,257 | 60,729 | 50,687 |
| Dept 442 - PUBLIC WORKS-PKG LOTS & ALLEYS | | | | |
| 101-442-702.000 | SALARIES | 8,264 | 8,264 | 6,036 |
| 101-442-703.000 | SICK/VAC/PERS/HOLIDAY PAY | 1,785 | 1,795 | 1,605 |
| 101-442-709.000 | OVERTIME WAGES | 1,653 | 1,712 | 1,712 |
| 101-442-726.000 | SUPPLIES | 2,500 | 2,500 | 2,176 |
| 101-442-803.000 | CONTRACTUAL SERVICES | | | 188 |
| 101-442-805.000 | ENGINEERING | 750 | | |
| 101-442-852.000 | MEDICAL/DENTAL INS. BCBS | 3,744 | 3,766 | 2,963 |
| 101-442-861.000 | MERS RETIREMENT | 5,148 | 5,179 | 4,115 |
| 101-442-862.000 | EMPLOYER FICA | 895 | 900 | 1,139 |
| 101-442-871.000 | WORKER'S COMPENSATION INS. | 351 | 353 | 268 |
| 101-442-937.000 | EQUIPMENT RENTAL | 17,150 | 11,305 | 10,411 |
| Totals for dept 442 - PUBLIC WORKS-PKG LOTS & ALI | | 42,240 | 35,774 | 30,613 |
| Dept 443 - PUBLIC WORKS-COMMUNITY SERVICE | | | | |
| 101-443-702.000 | SALARIES | 9,444 | 9,444 | 7,325 |
| 101-443-702.004 | STREETLIGHT REPAIR | 236 | 236 | |
| 101-443-703.000 | SICK/VAC/PERS/HOLIDAY PAY | 1,830 | 1,830 | 1,892 |
| 101-443-709.000 | OVERTIME WAGES | 484 | 484 | 442 |
| 101-443-726.000 | SUPPLIES | 2,000 | 800 | 368 |
| 101-443-803.000 | CONTRACTUAL SERVICES | 1,500 | 600 | 309 |
| 101-443-852.000 | MEDICAL/DENTAL INS. BCBS | 3,838 | 3,838 | 3,163 |
| 101-443-861.000 | MERS RETIREMENT | 5,277 | 5,277 | 4,098 |
| 101-443-862.000 | EMPLOYER FICA | 918 | 918 | 728 |
| 101-443-871.000 | WORKER'S COMPENSATION INS. | 360 | 360 | 286 |
| 101-443-920.000 | DETROIT EDISON | 350 | 350 | 299 |
| 101-443-937.000 | EQUIPMENT RENTAL | 10,660 | 10,660 | 6,458 |
| Totals for dept 443 - PUBLIC WORKS-COMMUNITY SERV | | 36,897 | 34,797 | 25,368 |
| Dept 444 - SIDEWALKS | | | | |
| 101-444-702.000 | SALARIES | 9,444 | 9,444 | 10,624 |
| 101-444-703.000 | SICK/VAC/PERS/HOLIDAY PAY | 1,955 | 1,955 | 3,828 |
| 101-444-709.000 | OVERTIME WAGES | 1,417 | 1,417 | 708 |
| 101-444-726.000 | SUPPLIES | 4,000 | 4,750 | 5,429 |
| 101-444-803.000 | CONTRACTUAL SERVICES | 15,000 | 15,000 | 4,392 |
| 101-444-852.000 | MEDICAL/DENTAL INS. BCBS | 4,101 | 4,101 | 4,824 |
| 101-444-861.000 | MERS RETIREMENT | 5,639 | 5,639 | 6,314 |
| 101-444-862.000 | EMPLOYER FICA | 980 | 980 | 1,145 |
| 101-444-871.000 | WORKER'S COMPENSATION INS. | 384 | 384 | 419 |
| 101-444-937.000 | EQUIPMENT RENTAL | 16,000 | 13,200 | 10,732 |
| 101-444-970.000 | CAPITAL OUTLAY | | | 16,000 |
| Totals for dept 444 - SIDEWALKS | | 58,920 | 56,870 | 64,415 |

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|--|----------------------------|-------------------------------|------------------------------|--------------------------------------|
| Fund: 101 GENERAL FUND | | | | |
| APPROPRIATIONS | | | | |
| Dept 446 - PUBLIC WORKS - BUILDING & YARD | | | | |
| 101-446-702.000 | SALARIES | 5,430 | 5,903 | 6,266 |
| 101-446-703.000 | SICK/VAC/PERS/HOLIDAY PAY | 977 | 1,062 | 1,844 |
| 101-446-709.000 | OVERTIME WAGES | | 89 | 71 |
| 101-446-726.000 | SUPPLIES | 8,500 | 4,500 | 2,333 |
| 101-446-852.000 | MEDICAL/DENTAL INS. BCBS | 2,050 | 2,262 | 2,580 |
| 101-446-861.000 | MERS RETIREMENT | 2,819 | 3,111 | 3,435 |
| 101-446-862.000 | EMPLOYER FICA | 490 | 541 | 617 |
| 101-446-871.000 | WORKER'S COMPENSATION INS. | 192 | 212 | 146 |
| 101-446-920.000 | DETROIT EDISON | 2,900 | 2,900 | |
| 101-446-921.000 | CONSUMERS POWER | 10,045 | 6,500 | 7,148 |
| 101-446-925.000 | WATER/SEWER | 1,100 | 1,100 | 840 |
| 101-446-929.000 | MAINTENANCE SUPPLIES | 1,250 | 650 | 114 |
| 101-446-937.000 | EQUIPMENT RENTAL | 3,450 | 3,750 | 2,669 |
| 101-446-956.000 | MISCELLANEOUS | 100 | 100 | |
| 101-446-958.000 | INSURANCE | 625 | 653 | 653 |
| Totals for dept 446 - PUBLIC WORKS - BUILDING & Y | | 39,928 | 33,333 | 28,716 |
| Dept 447 - PUBLIC WORKS-LEAVES/YARD WASTE | | | | |
| 101-447-702.000 | SALARIES | 10,270 | 10,270 | 6,782 |
| 101-447-703.000 | SICK/VAC/PERS/HOLIDAY PAY | 1,849 | 1,997 | 2,207 |
| 101-447-709.000 | OVERTIME WAGES | | 822 | 768 |
| 101-447-726.000 | SUPPLIES | 250 | 100 | |
| 101-447-852.000 | MEDICAL/DENTAL INS. BCBS | 3,878 | 4,188 | 3,182 |
| 101-447-861.000 | MERS RETIREMENT | 5,332 | 5,759 | 4,163 |
| 101-447-862.000 | EMPLOYER FICA | 927 | 1,001 | 735 |
| 101-447-871.000 | WORKER'S COMPENSATION INS. | 364 | 393 | 269 |
| 101-447-900.000 | PRINTING AND PUBLISHING | 300 | 150 | |
| 101-447-937.000 | EQUIPMENT RENTAL | 19,575 | 19,575 | 12,684 |
| Totals for dept 447 - PUBLIC WORKS-LEAVES/YARD WF | | 42,745 | 44,255 | 30,790 |
| Dept 448 - STREET LIGHTING | | | | |
| 101-448-803.000 | CONTRACTUAL SERVICES | 5,000 | 5,000 | |
| 101-448-920.000 | DETROIT EDISON | 65,000 | 65,000 | 67,103 |
| Totals for dept 448 - STREET LIGHTING | | 70,000 | 70,000 | 67,103 |
| Dept 721 - PLANNING | | | | |
| 101-721-745.000 | DUES/SUBSCRIPTIONS | 675 | 675 | 675 |
| 101-721-801.001 | COLFAX TWP. 425 AGREEMENT | 18,500 | 18,500 | 20,530 |
| 101-721-805.000 | ENGINEERING | 600 | 600 | |
| 101-721-900.000 | PRINTING AND PUBLISHING | 250 | 120 | 130 |
| 101-721-960.000 | EDUCATION/TRAINING | 2,500 | | |
| Totals for dept 721 - PLANNING | | 22,525 | 19,895 | 21,335 |
| Dept 751 - PARK MAINTENANCE CITY & WILCOX | | | | |
| 101-751-702.000 | SALARIES | 23,150 | 23,150 | 13,605 |
| 101-751-702.200 | SEASONAL SALARIES | 9,408 | 9,408 | 4,085 |
| 101-751-703.000 | SICK/VAC/PERS/HOLIDAY PAY | 4,334 | 4,334 | 5,800 |
| 101-751-709.000 | OVERTIME WAGES | 926 | 926 | 609 |
| 101-751-726.000 | SUPPLIES | 5,500 | 12,000 | 10,267 |
| 101-751-803.000 | CONTRACTUAL SERVICES | 15,000 | 22,000 | 29,082 |
| 101-751-852.000 | MEDICAL/DENTAL INS. BCBS | 9,091 | 9,091 | 6,386 |
| 101-751-861.000 | MERS RETIREMENT | 12,500 | 12,500 | 7,907 |
| 101-751-862.000 | EMPLOYER FICA | 2,893 | 2,893 | 1,824 |
| 101-751-871.000 | WORKER'S COMPENSATION INS. | 1,135 | 1,135 | 283 |
| 101-751-920.000 | DETROIT EDISON | 10,000 | 8,000 | 5,352 |
| 101-751-921.000 | CONSUMERS POWER | 2,400 | 2,400 | 1,969 |
| 101-751-925.000 | WATER/SEWER | 4,100 | 4,100 | 3,657 |
| 101-751-929.000 | REPAIRS/MAINTENANCE | | 5,219 | 5,189 |
| 101-751-937.000 | EQUIPMENT RENTAL | 17,750 | 17,750 | 11,839 |
| 101-751-956.000 | MISCELLANEOUS | 100 | 100 | 30 |
| 101-751-958.000 | INSURANCE | 1,200 | 1,288 | 1,288 |
| 101-751-970.000 | CAPITAL OUTLAY | 10,000 | 119,550 | 119,550 |
| Totals for dept 751 - PARK MAINTENANCE CITY & WII | | 129,487 | 255,844 | 228,722 |
| Dept 774 - DAY CAMP | | | | |
| 101-774-702.100 | PART-TIME SALARIES | 12,000 | 12,000 | 3,264 |
| 101-774-702.200 | SEASONAL SALARIES | | 8,558 | 10,344 |
| 101-774-726.000 | SUPPLIES | 750 | 750 | 257 |
| 101-774-862.000 | EMPLOYER FICA | 1,300 | 1,300 | 1,041 |
| 101-774-871.000 | WORKER'S COMPENSATION INS. | 300 | 300 | 212 |
| 101-774-873.000 | TRAVEL/MEALS | 6,000 | 6,200 | 7,675 |
| Totals for dept 774 - DAY CAMP | | 20,350 | 29,108 | 22,793 |
| TOTAL APPROPRIATIONS | | 2,182,144 | 2,250,372 | 2,139,458 |
| NET OF REVENUES/APPROPRIATIONS - FUND 101 | | 112,789 | 72,546 | 204,637 |
| BEGINNING FUND BALANCE | | 2,682,647 | 2,682,647 | 2,682,647 |
| ENDING FUND BALANCE | | 2,795,436 | 2,755,193 | 2,887,284 |

**Table 6: Actuarial Accrued Liabilities and Valuation Assets
as of December 31, 2019**

| Division | Actuarial/Accrued Liability | | | | | Valuation Assets | Percent Funded | Unfunded (Overfunded) Accrued Liabilities |
|---------------------|-----------------------------|-------------------------|----------------------------|-----------------|---------------------|---------------------|----------------|---|
| | Active Employees | Vested Former Employees | Retirees and Beneficiaries | Pending Refunds | Total | | | |
| 01 - Administration | \$ 3,186,537 | \$ 59,513 | \$ 5,774,702 | \$ 1,595 | \$ 9,022,347 | \$ 5,306,984 | 58.8% | \$ 3,715,363 |
| Total | \$ 3,186,537 | \$ 59,513 | \$ 5,774,702 | \$ 1,595 | \$ 9,022,347 | \$ 5,306,984 | 58.8% | \$ 3,715,363 |

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

