

City of Bad Axe

Citizen's Guide

to

Local Finances

September 2021

CITY OF BAD AXE

Dear Citizens,

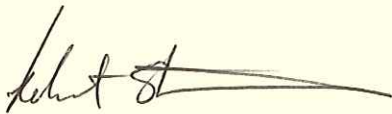
As part of Governor Snyder's plan to rewrite the State's Mission Statement and reduce the overall budget, he has requested each municipality to create an Accountability and Transparency report.

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 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, 2020, it was 61% funded.

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

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21
Fund: 101 GENERAL FUND				
ESTIMATED REVENUES				
Dept 000 - REVENUE				
101-000-402.000	CURRENT PROPERTY TAXES	1,262,629	1,373,763	1,371,975
101-000-411.000	CURRENT TAXES SETTLEMENT	100,000	100,000	72,702
101-000-412.000	DELINQUENT TAXES	2,500	7,702	7,702
101-000-414.000	TRAILER TAXES	150	174	195
101-000-424.000	PILOT 1 1/2 WOODWORTH SQUARE	450	350	(926)
101-000-425.000	PILOT - PORT CRESCENT APARTMENTS	55,000	65,604	(36,371)*
101-000-445.000	PENALITIES/INTEREST/OVERPYT	1,500	446	446
101-000-447.000	PROPERTY TAX ADMINISTRATION FEE	50,000	50,150	49,497
101-000-528.000	FEDERAL GRANTS ARPA			21,442
101-000-574.000	STATE SHARED REVENUE	255,894	274,319	303,608
101-000-574.001	EVIP	98,815	89,460	97,595
101-000-574.003	PUBLIC ACT 86 OF 2014	80,000	96,985	146,907
101-000-600.004	PERMIT FEES OTHER	600		
101-000-607.000	CABLE TV LICENSE	25,500	25,900	26,261
101-000-608.000	WOODWORTH SQUARE DEVELOPMENT FEE			26,000
101-000-627.000	ZONING/SITE PLAN FEES	500	7,000	5,950
101-000-628.000	ADMIN FEES -- OTHER DEPTS	187,000	197,000	197,392
101-000-664.000	INTEREST AND DIVIDENDS	25,000	10,650	8,047
101-000-674.009	MEMORIAL DAY PARADE CONTRIBUTIONS	5,000		
101-000-676.000	NSF FEES	300	450	375
101-000-677.000	CITY SERVICE AGREEMENT WOODWORTH	12,000	12,000	12,000
101-000-686.000	MISCELLANEOUS	10,000	17,500	11,256
101-000-686.001	GRASS MOWING	500	950	825
101-000-686.004	PARKS AND MEMORIAL CONTRIBUTIONS		142,000	50*
Totals for dept 000 - REVENUE		2,173,338	2,472,403	2,322,928
Dept 265 - BUILDING AND GROUNDS				
101-265-669.001	BUILDING RENTAL-WILCOX	3,500	3,500	3,934
Totals for dept 265 - BUILDING AND GROUNDS		3,500	3,500	3,934
Dept 316 - POLICE PATROL/COMPLAINTS				
101-316-477.000	LIQUOR LICENSE FEE	6,000	5,386	5,386
101-316-505.000	FED FUNDS - PUBLIC SAFETY			6,000
101-316-655.000	FINES AND FORFEITURES	10,000	5,500	5,143
101-316-674.006	CONTRIBUTIONS LAW ENFORCE TECH	2,000	2,000	
101-316-674.007	CONTRIBUTIONS FUNDS RAISED BY PD	500	500	
Totals for dept 316 - POLICE PATROL/COMPLAINTS		18,500	13,386	16,529
Dept 320 - JUSTICE DEPT TRAINING				
101-320-539.000	JUSTICE TRAINING 302 FUNDS	1,000	893	893
Totals for dept 320 - JUSTICE DEPT TRAINING		1,000	893	893
Dept 751 - PARK MAINTENANCE CITY & WILCOX				
101-751-566.000	STATE FUNDS - PARK			140,000
Totals for dept 751 - PARK MAINTENANCE CITY & WI				140,000
Dept 774 - DAY CAMP				
101-774-676.010	DAY CAMP	21,000		
Totals for dept 774 - DAY CAMP		21,000		
TOTAL ESTIMATED REVENUES		2,217,338	2,490,182	2,484,284
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	119	119
101-101-745.000	DUES/SUBSCRIPTIONS	100	85	85
101-101-804.000	LEGAL SERVICES	2,500	1,300	805
101-101-862.000	EMPLOYER FICA	510	509	509
101-101-871.000	WORKER'S COMPENSATION INS.	15	7	7
101-101-873.000	TRAVEL/MEALS	500		
101-101-900.000	PRINTING AND PUBLISHING	2,000	1,520	1,590
101-101-960.000	EDUCATION/TRAINING	500		
Totals for dept 101 - CITY COUNCIL		13,275	10,190	9,765
Dept 172 - CITY MGR, CLERK, TREAS, ADMIN				
101-172-702.000	SALARIES	162,718	157,000	162,551
101-172-702.100	PART-TIME SALARIES	39,600	38,200	38,964
101-172-703.000	SICK/VAC/PERS/HOLIDAY PAY	32,000	48,500	44,973
101-172-728.000	OFFICE SUPPLIES	5,000	5,500	5,631
101-172-735.000	TAX ROLL STATEMENT	4,200	3,653	3,653
101-172-745.000	DUES/SUBSCRIPTIONS	4,500	4,509	4,364
101-172-801.000	COMPUTER SERVICES	22,000	22,000	24,581
101-172-802.000	AUDIT SERVICES	32,450	31,780	31,780
101-172-803.000	CONTRACTUAL SERVICES	1,000	600	585
101-172-804.000	LEGAL SERVICES	2,500	2,500	35
101-172-852.000	MEDICAL/DENTAL TEAMSTERS ADMIN	56,035	70,460	73,003
101-172-854.000	LIFE/DISABILITY INSURANCE	788	926	819
101-172-861.000	MERS RETIREMENT	84,250	83,250	81,772
101-172-862.000	EMPLOYER FICA	17,995	17,750	19,206
101-172-871.000	WORKER'S COMPENSATION INS.	550	460	492
101-172-873.000	TRAVEL/MEALS	1,100		
101-172-880.000	COMMUNITY PROMOTION	1,000	1,000	1,464
101-172-882.000	MEMORIAL DAY PARADE EXPENSES	5,000	100	322

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21
Fund: 101 GENERAL FUND				
APPROPRIATIONS				
Dept 172 - CITY MGR, CLERK, TREAS, ADMIN				
101-172-900.000	PRINTING AND PUBLISHING	200	300	223
101-172-956.000	MISC BANK FEES	1,000	1,600	1,510
101-172-958.000	INSURANCE	11,500	11,870	11,870
101-172-960.000	EDUCATION/TRAINING	750	750	
Totals for dept 172 - CITY MGR, CLERK, TREAS, AD		486,136	502,708	507,798
Dept 257 - ASSESSOR				
101-257-720.000	PER DIEM FEES	1,800	1,100	1,100
101-257-726.000	SUPPLIES	1,000	900	836
101-257-801.000	COMPUTER SERVICES	1,500	1,850	1,709
101-257-803.000	CONTRACTUAL SERVICES	30,000	30,500	30,500
101-257-804.000	LEGAL SERVICES	12,000	66,000	41,599
101-257-862.000	EMPLOYER FICA	100	92	84
101-257-871.000	WORKER'S COMPENSATION INS.	5	4	3
101-257-900.000	PRINTING AND PUBLISHING	500	1,298	1,298
101-257-960.000	EDUCATION/TRAINING	200	178	178
Totals for dept 257 - ASSESSOR		47,105	101,922	77,307
Dept 262 - ELECTIONS				
101-262-720.000	PER DIEM FEES	1,200	1,188	1,188
101-262-726.000	SUPPLIES	2,500	2,204	2,204
101-262-803.000	CONTRACTUAL SERVICES	2,000	2,196	2,196
101-262-862.000	EMPLOYER FICA	75	91	91
101-262-871.000	WORKER'S COMPENSATION INS.	2	4	4
101-262-900.000	PRINTING AND PUBLISHING	300		
101-262-956.000	MISCELLANEOUS	300	160	159
Totals for dept 262 - ELECTIONS		6,377	5,843	5,842
Dept 266 - CITY HALL 300 E. HURON AVE.				
101-266-702.000	SALARIES	500	300	376
101-266-703.000	SICK/VAC/PERS/HOLIDAY PAY	200	100	134
101-266-726.000	SUPPLIES	1,500	800	675
101-266-740.000	POSTAGE	5,000	3,500	3,500
101-266-803.000	CONTRACTUAL SERVICES	27,000	31,000	32,758
101-266-852.000	MEDICAL/DENTAL INS. BCBS	100	135	183
101-266-853.000	TELEPHONE	10,000	10,000	9,530
101-266-861.000	MERS RETIREMENT	200	160	225
101-266-862.000	EMPLOYER FICA	50	30	39
101-266-871.000	WORKER'S COMPENSATION INS.	20	10	10
101-266-920.000	DETROIT EDISON	5,500	7,000	6,620
101-266-921.000	CONSUMERS POWER	4,100	4,000	4,044
101-266-925.000	WATER/SEWER	1,300	1,000	1,121
101-266-929.000	MAINTENANCE SUPPLIES	1,000	1,000	991
101-266-937.000	EQUIPMENT RENTAL	100	110	81
101-266-956.000	MISCELLANEOUS	750	100	20
101-266-958.000	INSURANCE	1,200	1,282	1,282
101-266-970.000	CAPITAL OUTLAY		1,900	1,877
Totals for dept 266 - CITY HALL 300 E. HURON AVE		58,520	62,427	63,466
Dept 301 - POLICE ADMIN/CLERICAL				
101-301-702.000	SALARIES	68,750	58,000	59,730
101-301-702.100	PART-TIME SALARIES	30,000	25,000	23,832
101-301-703.000	SICK/VAC/PERS/HOLIDAY PAY	12,250	12,250	12,908
101-301-726.000	SUPPLIES		60	44
101-301-728.000	OFFICE SUPPLIES	4,000	2,700	2,729
101-301-745.000	DUES/SUBSCRIPTIONS	500	350	175
101-301-801.000	COMPUTER SERVICES	10,600	12,500	12,885
101-301-853.000	TELEPHONE	1,800	1,600	1,052
101-301-854.000	LIFE/DISABILITY INSURANCE	500	230	202
101-301-861.000	MERS RETIREMENT	30,250	29,100	30,107
101-301-862.000	EMPLOYER FICA	7,000	7,070	7,338
101-301-863.000	UNIFORMS/SHOES	750	450	166
101-301-871.000	WORKER'S COMPENSATION INS.	1,100	900	909
101-301-873.000	TRAVEL/MEALS	750	750	352
101-301-880.000	COMMUNITY PROMOTION	500	500	
101-301-900.000	PRINTING AND PUBLISHING	300	100	
101-301-956.000	MISCELLANEOUS	250	1,250	1,282
101-301-960.000	EDUCATION/TRAINING	1,200	550	550
Totals for dept 301 - POLICE ADMIN/CLERICAL		170,500	153,360	154,261
Dept 316 - POLICE PATROL/COMPLAINTS				
101-316-702.000	SALARIES	315,000	318,000	322,726
101-316-702.100	PART-TIME SALARIES	45,000	45,000	50,914
101-316-703.000	SICK/VAC/PERS/HOLIDAY PAY	55,000	55,000	56,915
101-316-709.000	OVERTIME WAGES	10,000	8,105	9,284
101-316-726.000	SUPPLIES	3,000	1,800	19,416
101-316-726.009	SUPPLIES LAW ENFORCEMENT TECHNOLO	4,000	2,500	1,511
101-316-804.000	LEGAL SERVICES	13,000	8,000	5,718
101-316-852.100	BLUE CROSS BLUE SHIELD	75,000	78,000	88,175
101-316-854.000	LIFE/DISABILITY INSURANCE	1,250	1,350	1,213
101-316-861.000	MERS RETIREMENT	160,000	160,600	164,631
101-316-861.002	MERS HEALTHCARE SAV.	3,500	3,600	3,711
101-316-862.000	EMPLOYER FICA	30,000	31,750	32,372
101-316-863.000	UNIFORMS/SHOES	4,700	4,700	4,157

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Fund: 101 GENERAL FUND				
APPROPRIATIONS				
Dept 316 - POLICE PATROL/COMPLAINTS				
101-316-871.000	WORKER'S COMPENSATION INS.	5,500	5,100	5,138
101-316-873.000	TRAVEL/MEALS	1,500	1,500	401
101-316-937.000	EQUIPMENT RENTAL	44,000	44,000	44,000
101-316-956.000	MISCELLANEOUS	200	200	94
101-316-958.000	INSURANCE	13,500	12,902	12,902
101-316-960.000	EDUCATION/TRAINING	3,500	3,500	400
101-316-970.000	CAPITAL OUTLAY	46,000		
Totals for dept 316 - POLICE PATROL/COMPLAINTS		833,650	785,607	823,678
Dept 320 - JUSTICE DEPT TRAINING				
101-320-726.000	SUPPLIES	500	2,000	1,984
101-320-960.000	EDUCATION/TRAINING	750	400	755
Totals for dept 320 - JUSTICE DEPT TRAINING		1,250	2,400	2,739
Dept 336 - FIRE PROTECTION CONTRIBUTION				
101-336-803.000	CONTRACTUAL SERVICES	70,200	70,200	70,199
Totals for dept 336 - FIRE PROTECTION CONTRIBUTION		70,200	70,200	70,199
Dept 346 - AMBULANCE SERVICES				
101-346-803.000	CONTRACTUAL SERVICES	12,516	15,645	15,645
Totals for dept 346 - AMBULANCE SERVICES		12,516	15,645	15,645
Dept 441 - PUBLIC WORKS-SUPERVISION				
101-441-702.000	SALARIES	22,573	22,373	22,005
101-441-702.100	PART-TIME SALARIES	8,190	8,190	1,016
101-441-703.000	SICK/VAC/PERS/HOLIDAY PAY	4,021	3,982	586
101-441-728.000	OFFICE SUPPLIES	800	800	240
101-441-740.000	POSTAGE	50	50	
101-441-745.000	DUES/SUBSCRIPTIONS	600	850	621
101-441-801.000	COMPUTER SERVICES	800	500	411
101-441-852.000	TEAMSTER MEDICAL/DENTAL			5,307
101-441-852.100	BLUE CROSS BLUE SHIELD	7,094	6,589	5,071
101-441-853.000	TELEPHONE	1,500	1,500	1,182
101-441-854.000	LIFE/DISABILITY INSURANCE	904	1,005	1,005
101-441-861.000	MERS RETIREMENT	11,702	11,596	9,327
101-441-862.000	EMPLOYER FICA	2,661	2,643	1,611
101-441-863.000	UNIFORMS/SHOES	3,300	3,120	3,180
101-441-871.000	WORKER'S COMPENSATION INS.	798	2,200	2,252
101-441-873.000	TRAVEL/MEALS	950		
101-441-900.000	PRINTING AND PUBLISHING	100	100	
101-441-956.000	MISCELLANEOUS	100	100	
101-441-960.000	EDUCATION/TRAINING	950	350	
Totals for dept 441 - PUBLIC WORKS-SUPERVISION		67,093	65,948	53,814
Dept 442 - PUBLIC WORKS-PKG LOTS & ALLEYS				
101-442-702.000	SALARIES	8,428	6,381	6,983
101-442-703.000	SICK/VAC/PERS/HOLIDAY PAY	1,831	1,669	4,385
101-442-709.000	OVERTIME WAGES	1,744	2,891	2,888
101-442-726.000	SUPPLIES	2,500	2,000	1,376
101-442-805.000	ENGINEERING	750		
101-442-852.000	MEDICAL/DENTAL INS. BCBS	3,841	3,501	4,619
101-442-861.000	MERS RETIREMENT	5,282	4,814	6,273
101-442-862.000	EMPLOYER FICA	918	837	1,080
101-442-871.000	WORKER'S COMPENSATION INS.	360	328	272
101-442-937.000	EQUIPMENT RENTAL	11,305	18,867	16,231
Totals for dept 442 - PUBLIC WORKS-PKG LOTS & AL		36,959	41,288	44,107
Dept 443 - PUBLIC WORKS-COMMUNITY SERVICE				
101-443-702.000	SALARIES	9,632	7,224	6,473
101-443-702.004	STREETLIGHT REPAIR	240	241	46
101-443-703.000	SICK/VAC/PERS/HOLIDAY PAY	1,866	1,411	2,950
101-443-709.000	OVERTIME WAGES	494	373	341
101-443-726.000	SUPPLIES	2,000	750	394
101-443-803.000	CONTRACTUAL SERVICES	1,500	2,500	2,025
101-443-852.000	MEDICAL/DENTAL INS. BCBS	3,914	2,960	3,191
101-443-861.000	MERS RETIREMENT	5,382	4,070	3,808
101-443-862.000	EMPLOYER FICA	935	708	740
101-443-871.000	WORKER'S COMPENSATION INS.	367	277	209
101-443-920.000	DETROIT EDISON	350	350	356
101-443-937.000	EQUIPMENT RENTAL	10,660	10,660	11,280
Totals for dept 443 - PUBLIC WORKS-COMMUNITY SER		37,340	31,524	31,813
Dept 444 - SIDEWALKS				
101-444-702.000	SALARIES	9,632	12,040	11,972
101-444-703.000	SICK/VAC/PERS/HOLIDAY PAY	1,994	2,579	6,457
101-444-709.000	OVERTIME WAGES	1,445	2,288	2,203
101-444-726.000	SUPPLIES	4,000	8,200	8,821
101-444-803.000	CONTRACTUAL SERVICES	50,115	6,000	5,400
101-444-852.000	MEDICAL/DENTAL INS. BCBS	4,182	5,410	6,549
101-444-861.000	MERS RETIREMENT	5,751	7,493	8,687
101-444-862.000	EMPLOYER FICA	999	1,293	1,560
101-444-871.000	WORKER'S COMPENSATION INS.	392	507	415
101-444-937.000	EQUIPMENT RENTAL	13,200	19,000	18,212
101-444-970.000	CAPITAL OUTLAY		76,591	76,591

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21
Fund: 101 GENERAL FUND				
APPROPRIATIONS				
Dept 444 - SIDEWALKS				
	Totals for dept 444 - SIDEWALKS	91,710	141,401	146,867
Dept 446 - PUBLIC WORKS - BUILDING & YARD				
101-446-702.000	SALARIES	4,816	6,622	6,241
101-446-703.000	SICK/VAC/PERS/HOLIDAY PAY	880	1,240	2,751
101-446-709.000	OVERTIME WAGES	72	265	235
101-446-726.000	SUPPLIES	13,500	3,500	887
101-446-852.000	MEDICAL/DENTAL INS. BCBS	1,846	2,600	3,041
101-446-861.000	MERS RETIREMENT	2,538	3,576	4,060
101-446-862.000	EMPLOYER FICA	441	622	687
101-446-871.000	WORKER'S COMPENSATION INS.	173	244	126
101-446-920.000	DETROIT EDISON	3,045	3,045	
101-446-921.000	CONSUMERS POWER	10,045	7,500	6,813
101-446-925.000	WATER/SEWER	1,100	1,100	875
101-446-929.000	MAINTENANCE SUPPLIES	1,250	350	156
101-446-937.000	EQUIPMENT RENTAL	3,000	3,200	2,996
101-446-956.000	MISCELLANEOUS	100	100	
101-446-958.000	INSURANCE	625	733	733
	Totals for dept 446 - PUBLIC WORKS - BUILDING &	43,431	34,697	29,601
Dept 447 - PUBLIC WORKS-LEAVES/YARD WASTE				
101-447-702.000	SALARIES	10,475	6,622	6,932
101-447-703.000	SICK/VAC/PERS/HOLIDAY PAY	2,036	1,240	2,910
101-447-709.000	OVERTIME WAGES	838	265	155
101-447-726.000	SUPPLIES	250	100	
101-447-852.000	MEDICAL/DENTAL INS. BCBS	4,272	2,600	3,353
101-447-861.000	MERS RETIREMENT	5,874	3,576	4,399
101-447-862.000	EMPLOYER FICA	1,021	622	754
101-447-871.000	WORKER'S COMPENSATION INS.	400	244	218
101-447-900.000	PRINTING AND PUBLISHING	300	150	
101-447-937.000	EQUIPMENT RENTAL	19,575	19,575	12,808
	Totals for dept 447 - PUBLIC WORKS-LEAVES/YARD W	45,041	34,994	31,529
Dept 448 - STREET LIGHTING				
101-448-803.000	CONTRACTUAL SERVICES	5,000	5,000	
101-448-920.000	DETROIT EDISON	65,000	65,000	70,187
	Totals for dept 448 - STREET LIGHTING	70,000	70,000	70,187
Dept 721 - PLANNING				
101-721-745.000	DUES/SUBSCRIPTIONS	675	700	675
101-721-801.001	COLFAX TWP. 425 AGREEMENT	18,750	20,000	
101-721-804.000	LEGAL SERVICES			70
101-721-805.000	ENGINEERING	600	2,800	2,800
101-721-900.000	PRINTING AND PUBLISHING	250	250	220
101-721-960.000	EDUCATION/TRAINING	1,500		
101-721-964.000	REFUND OF UNUSED DEPOSITS		301	301
	Totals for dept 721 - PLANNING	21,775	24,051	4,066
Dept 751 - PARK MAINTENANCE CITY & WILCOX				
101-751-702.000	SALARIES	23,150	36,120	26,248
101-751-702.200	SEASONAL SALARIES	9,408		1,678
101-751-703.000	SICK/VAC/PERS/HOLIDAY PAY	4,334	6,567	10,243
101-751-709.000	OVERTIME WAGES	926	361	777
101-751-726.000	SUPPLIES	5,500	12,000	5,146
101-751-803.000	CONTRACTUAL SERVICES	15,000	25,000	12,599
101-751-852.000	MEDICAL/DENTAL INS. BCBS	9,091	13,775	12,996
101-751-861.000	MERS RETIREMENT	12,500	18,941	15,905
101-751-862.000	EMPLOYER FICA	2,893	3,293	2,932
101-751-871.000	WORKER'S COMPENSATION INS.	1,135	1,291	378
101-751-920.000	DETROIT EDISON	10,000	7,000	6,624
101-751-921.000	CONSUMERS POWER	2,400	2,500	2,757
101-751-925.000	WATER/SEWER	4,100	3,100	3,559
101-751-929.000	REPAIRS/MAINTENANCE	2,500		1,161
101-751-937.000	EQUIPMENT RENTAL	17,750	20,000	18,169
101-751-956.000	MISCELLANEOUS	100	2,600	
101-751-958.000	INSURANCE	1,200	1,437	1,437
101-751-970.000	CAPITAL OUTLAY	45,000	5,000	6,288
	Totals for dept 751 - PARK MAINTENANCE CITY & WI	166,987	158,985	128,897
Dept 774 - DAY CAMP				
101-774-702.100	PART-TIME SALARIES	3,500		
101-774-702.200	SEASONAL SALARIES	10,000		
101-774-726.000	SUPPLIES	750		
101-774-862.000	EMPLOYER FICA	950		
101-774-871.000	WORKER'S COMPENSATION INS.	200		
101-774-873.000	TRAVEL/MEALS	6,300		
	Totals for dept 774 - DAY CAMP	21,700		
TOTAL APPROPRIATIONS		2,301,565	2,313,190	2,271,581
NET OF REVENUES/APPROPRIATIONS - FUND 101		(84,227) -3.80%	176,992 7.11%	212,703 8.56%
BEGINNING FUND BALANCE		2,930,073	2,930,073	2,930,073
FUND BALANCE ADJUSTMENTS		(36)	(36)	(36)

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21
Fund: 101	GENERAL FUND			
	ENDING FUND BALANCE	2,845,810	3,107,029	3,142,740

**Table 6: Actuarial Accrued Liabilities and Valuation Assets
as of December 31, 2020**

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	\$ 3,571,190	\$ 65,171	\$ 5,782,119	\$ 17,793	\$ 9,436,273	\$ 5,751,816	61.0%	\$ 3,684,457
Total	\$ 3,571,190	\$ 65,171	\$ 5,782,119	\$ 17,793	\$ 9,436,273	\$ 5,751,816	61.0%	\$ 3,684,457

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

The December 31, 2020 valuation assets (actuarial value of assets) are equal to 0.972357 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.

