

Annual Local Unit Fiscal Report

Issued under the authority of PA 71 of 1919, PA 2 of 1968 and PA 140 of 1971. Filing is mandatory.

Local Unit Basic Information					
County:	OAKLAND	Type:	City	Local Unit Name:	City of Royal Oak
Municode:	63-2-190	FY Ending:	2020	Year End Month:	6
Form ID: 81084		Instructions			FAQs

Attachment	Filename	Description
Attachment File	Description	

STATEMENT OF OPERATIONS

Special Assessments	450-474			\$20,186.00	\$0.00				\$20,186.00
TOTAL SPECIAL ASSESSMENTS				\$20,186.00	\$0.00				\$20,186.00

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
------------------------	-------------------	-----------------------------------	--------------	------------------------------	------------------	------------------------	-----------------	-------	--

LICENSES AND PERMITS

Business Licenses and Permits	476-489	\$2,096,500.00	\$2,140,780.00	\$800.00				T99	\$2,141,580.00
Non-Business Licenses and Permits	490-500	\$61,800.00	\$35,183.00	\$2,850,359.00				T99	\$2,885,542.00
TOTAL LICENSES AND PERMITS		\$2,158,300.00	\$2,175,963.00	\$2,851,159.00					\$5,027,122.00

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
------------------------	-------------------	-----------------------------------	--------------	------------------------------	------------------	------------------------	-----------------	-------	--

FEDERAL GRANTS

General Government	502			\$31,725.00				B89	\$31,725.00
Public Safety	505			\$103,186.00				B89	\$103,186.00
Sanitation	513							B89	
Health and/or Hospitals	516							B42	
Welfare	519							B79	
Culture and Recreation	523							B89	
Housing & Community Development	522			\$1,146,609.00				B50	\$1,146,609.00
All Other Federal Aid Grants	501-538 Except Above							B89	
TOTAL FEDERAL GRANTS				\$1,281,520.00					\$1,281,520.00

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
------------------------	-------------------	-----------------------------------	--------------	------------------------------	------------------	------------------------	-----------------	-------	--

STATE GRANTS

State Revenue Sharing	574	\$5,691,450.00	\$5,941,705.00	\$693,493.00	\$73,081.00			C89	\$6,708,279.00
-----------------------	-----	----------------	----------------	--------------	-------------	--	--	-----	----------------

Public Safety	543-545, 547, 570			\$918,727.00				C89	\$918,727.00
Streets and Highways (Act 51)	546			\$6,357,898.0 0				C46	\$6,357,898.0 0
Streets and Highways (Non-Act 51)	546			\$224,830.00				C46	\$224,830.00
Sanitation	552							C89	
Health	555							C42	
Welfare	555							C79	
Culture and Recreation	566							C89	
Other General/All Other State Aid Grants	540-579 Except Above	\$100,000.00	\$97,938.00	\$19,417.00				C89	\$117,355.00
TOTAL STATE GRANTS		\$5,791,450.0 0	\$6,039,643.0 0	\$8,214,365.0 0	\$73,081.00				\$14,327,089.00
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
CONTRIBUTIONS FROM LOCAL UNITS									
General Government	581-599							D89	
Public Safety	581-599							D89	
Streets and Highways	581-599							D46	
Sanitation	581-599							D89	
Health and/or Hospitals	581-599							D42	
Welfare	581-599							D79	
Culture and Recreation	581-599							D89	
Housing & Community Development	581-599	\$1,237,000.0 0	\$1,237,000.0 0	\$540,000.00	\$582,810.00			D50	\$2,359,810.0 0
Gas, Water, and Electric Utilities	581-599							D89	
Transit	581-599							D94	
All Other	580-599 Except Above		\$40,057.00	\$163,788.00	\$0.00		\$320,968.00	D89	\$524,813.00
TOTAL CONTRIBUTIONS FROM LOCAL UNITS		\$1,237,000.0 0	\$1,277,057.0 0	\$703,788.00	\$582,810.00		\$320,968.00		\$2,884,623.00

Public and Private Contributions	674		\$4,578.00	\$584,413.00				U99	\$588,991.00
Refunds & Rebates	687	\$200,000.00	\$256,890.00	\$10,500.00		\$10,847.00		U99	\$278,237.00
Miscellaneous/Other Revenue	671-689 Except Above	\$4,471,040.00	\$70,057.00	\$457,831.00	\$86,129.00	\$12,297,318.00	\$85,000.00	U99	\$12,996,335.00
TOTAL OTHER REVENUE		\$4,673,040.00	\$383,262.00	\$1,104,710.00	\$86,129.00	\$12,441,814.00	\$85,000.00		\$14,100,915.00
Description of Account									
	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
OTHER FINANCING SOURCES									
Proceeds from Bond/Note Issuance	696-698								
Transfers In	699	\$275,000.00	\$276,182.00	\$26,336,160.00	\$37,133.00	\$36,000.00			\$26,685,475.00
TOTAL OTHER FINANCING SOURCES		\$275,000.00	\$276,182.00	\$26,336,160.00	\$37,133.00	\$36,000.00		\$26,685,475.00	
TOTAL REVENUE		\$41,898,460.00	\$38,331,765.00	\$70,225,360.00	\$36,422,330.00	\$19,287,655.00	\$5,335,122.00	\$169,602,232.00	

STATEMENT OF OPERATIONS

Legislative (Council, Board, Commission)	101-128	\$41,610.00	\$34,730.00					E29	\$34,730.00
Chief Executive	171-190	\$400,790.00	\$341,210.00					E29	\$341,210.00
Treasurer	253	\$459,820.00	\$447,857.00					E23	\$447,857.00
Clerk	215-218	\$381,240.00	\$365,490.00					E29	\$365,490.00
Assessing Equalization	243, 245, 247 and 257	\$701,700.00	\$618,683.00					E23	\$618,683.00
Finance and Tax Administration	191-260 Except Above	\$805,030.00	\$804,266.00			\$1,417,022.00		E23	\$2,221,288.00
Elections	262	\$379,430.00	\$308,490.00					E89	\$308,490.00
Building and Grounds	265	\$724,570.00	\$724,448.00					E31	\$724,448.00
Attorney/Corporation Counsel	266	\$614,190.00	\$606,710.00						\$606,710.00

All Other General Government	100-279 Except Above	\$4,175,500.00	\$4,178,420.00	\$10,367.00		\$11,498,117.00			E89	\$15,686,904.00
TOTAL GENERAL GOVERNMENT		\$8,683,880.00	\$8,430,304.00	\$10,367.00		\$12,915,139.00				\$21,355,810.00
JUDICIAL										
Trial Court	281-282								E25	
Circuit Court	283-285								E25	
District/Municipal Court	286-288	\$3,786,110.00	\$3,628,900.00	\$469,473.00					E25	\$4,098,373.00
Friend of the Court	289, 291								E25	
Friend of the Court-Cooperative Reimbursement Program	290								E25	
Law Library	292-293								E25	
Probate Court	294								E25	
Probation	295								E25	
Prosecuting Attorney	296								E25	
Grand Jury	297								E25	
Family Counseling Services	298								E25	
Other Judicial Activities	280-299 Except Above								E25	
TOTAL JUDICIAL		\$3,786,110.00	\$3,628,900.00	\$469,473.00						\$4,098,373.00
PUBLIC SAFETY										
Police/Sheriff/Constable	301, 305, 310, 315-320, 330-332	\$0.00	\$0.00	\$19,797,084.00					E62	\$19,797,084.00
Fire	336-344	\$0.00	\$0.00	\$13,075,375.00					E24	\$13,075,375.00
Combined Public Safety Department	345	\$0.00	\$0.00	\$2.00					E89	\$2.00

Emergency 911 Dispatch Activities	325							E89	
Corrections/Jail	351-370							E05	
Building Inspection & Regulation Activities	371-399	\$416,030.00	\$409,026.00	\$1,381,713.00				E66	\$1,790,739.00
All Other Public Safety Activities	300-439 Except Above	\$48,500.00	\$47,489.00	\$86,555.00				E89	\$134,044.00
TOTAL PUBLIC SAFETY		\$464,530.00	\$456,515.00	\$34,340,729.00					\$34,797,244.00
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
PUBLIC WORKS									
Public Works (Non-Act 51)	441, 442, 444-448	\$1,725,060.00	\$1,713,446.00	\$116.00		\$4,366,003.00		E44	\$6,079,565.00
Road Commission/Street Dept. (Act 51)	449-520			\$5,431,839.00				E44	\$5,431,839.00
Sanitation/Landfill/ Solid Waste	521-522, 526-528			\$7,645,442.00				E81	\$7,645,442.00
Water and/or Sewer Systems	536-566				\$26,539,672.00			E80	\$26,539,672.00
Airports	595							E01	
Public Transportation	596							E94	
Other Public Works Enterprise-Activities	567-570, 597				\$3,690,600.00			E89	\$3,690,600.00
All Other Public Works	440-599 Except Above								
TOTAL PUBLIC WORKS		\$1,725,060.00	\$1,713,446.00	\$13,077,397.00	\$30,230,272.00	\$4,366,003.00			\$49,387,118.00
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
HEALTH AND WELFARE									
Health Departments, Boards and Clinics	601, 605, 610, 611							E32	
Alcoholism and Substance Abuse	631							E32	
Hospital	635							E36	

Medical Examiner	648							E62	
Mental Health	649, 650							E32	
Emergency Services (Ambulance)	651			\$902,641.00				E32	\$902,641.00
Child Care Activities/Human Services	662-663							E79	
Human Services & Medical Care Facility	670-671							E79	
Area Agency on Aging	672			\$770,977.00	\$32,871.00			E89	\$803,848.00
Veteran's Programs	681-683, 689							E89	
Redevelopment & Public Housing	690, 692-699			\$615,923.00				E50	\$615,923.00
All Other Health & Welfare	600-699 Except Above							E32	
TOTAL HEALTH AND WELFARE				\$2,289,541.00	\$32,871.00				\$2,322,412.00
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
COMMUNITY/ECONOMIC DEVELOPMENT									
Community Planning and Zoning	701-703, 710, 712, 713	\$366,570.00	\$312,926.00					E29	\$312,926.00
Economic Development	728, 730-732	\$168,360.00	\$155,250.00				\$4,982,673.00	E89	\$5,137,923.00
Register of Deeds	711								
All Other Community Development	700-749 Except Above			\$550,070.00					\$550,070.00
TOTAL COMMUNITY/ECO NOMIC DEVELOPMENT		\$534,930.00	\$468,176.00	\$550,070.00			\$4,982,673.00		\$6,000,919.00
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
RECREATION AND CULTURE									
Parks and Recreation	751-752, 756, 760, 764, 767, 770	\$1,024,650.00	\$1,057,403.00		\$1,766,202.00			E61	\$2,823,605.00

Library	790-791			\$2,756,349.00				E52	\$2,756,349.00
Various Cultural Activities, Fine Arts, Historical Society, Museums, etc.	803-805			\$25,704.00	\$85,000.00			E61	\$110,704.00
All Other Recreation and Culture	750-849 Except Above	\$545,170.00	\$511,872.00	\$71,305.00	\$714,149.00				\$1,297,326.00
TOTAL RECREATION AND CULTURE		\$1,569,820.00	\$1,569,275.00	\$2,853,358.00	\$2,565,351.00				\$6,987,984.00
OTHER									
Miscellaneous	955				\$398,427.00				\$398,427.00
Capital Outlay	901-904	\$467,440.00	\$296,932.00	\$32,029,752.00				\$3,720.00	\$32,330,404.00
Debt Service	906-929			\$3,302,286.00	\$2,097,233.00				\$5,399,519.00
Depreciation	968								
TOTAL OTHER		\$467,440.00	\$296,932.00	\$35,332,038.00	\$2,495,660.00			\$3,720.00	\$38,128,350.00
OTHER FINANCING USES									
Transfers (Out)	995	\$24,666,690.00	\$24,665,911.00	\$1,740,564.00	\$279,000.00				\$26,685,475.00
EXTRAORDINARY /SPECIAL ITEMS	998-99								
TOTAL OTHER FINANCING USES		\$24,666,690.00	\$24,665,911.00	\$1,740,564.00	\$279,000.00				\$26,685,475.00
TOTAL EXPENDITURES		\$41,898,460.00	\$41,229,459.00	\$90,663,537.00	\$35,603,154.00	\$17,281,142.00	\$4,986,393.00		\$189,763,685.00
Change in Fund Balances/Fund Net Position									
Net Change in Fund Balances/Fund Net Position		\$0.00	\$-2,897,694.00	\$-20,438,177.00	\$819,176.00	\$2,006,513.00	\$348,729.00		\$-20,161,453.00

Fund Balance/Fund Net Position Beginning Balances		\$0.00	\$18,134,586.00	\$71,295,813.00	\$102,692,860.00	\$19,438,369.00	\$6,922,331.00		\$218,483,959.00
Prior Period Adjustment									
Fund Balance/Fund Net Position Ending Balances		\$0.00	\$15,236,892.00	\$50,857,636.00	\$103,512,036.00	\$21,444,882.00	\$7,271,060.00		\$198,322,506.00

STATEMENT OF OPERATIONS--Additions to Capital Assets

List Capital Outlay Expenditures from all funds (included in expenditures in the Statement of Operations) by category:

Description of Account	Capital Assets	
Legislative	G29	
Judicial	G25	
General Government	G89	\$9,403,857.00
Police	G62	\$10,796,507.00
Fire	G24	
Combined Public Safety	G89	
Parking Meters, Off-Street Parking	G60	
Corrections	G05	
Other Public Safety	G89	
Streets & Highways	G44	\$8,350,712.00
Sanitation/Solid Waste	G81	
Sewerage	G80	
Water	G91	
Electric Utilities	G92	
Airports	G01	
Public Transportation	G94	
Hospital & Hospital Operations	G36	
Welfare	G79	
Housing & Redevelopment	G50	
All Other Health & Welfare	G32	

Parks & Recreation		G61	\$3,624,547.00
Library		G52	\$147,673.00
Other Recreation & Culture		G61	\$7,105.00
Other Functions		G89	
Other Capital Outlay			
TOTAL ADDITIONS TO CAPITAL ASSETS			\$32,330,401.00

STATEMENT OF POSITION

Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	ASSETS, DEFERRED OUTFLOWS OF RESOURCES
Cash & Cash Equivalents	001-016	\$19,279,729.00	\$58,494,090.00	\$10,109,593.00	\$23,638,998.00	\$7,253,789.00	W61	\$118,776,199.00
Investment in Securities	017						W61	
TOTAL CASH AND INVESTMENTS		\$19,279,729.00	\$58,494,090.00	\$10,109,593.00	\$23,638,998.00	\$7,253,789.00		\$118,776,199.00
Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
RECEIVABLES								
Tax, Utility, & Assessment Receivables	019-070	\$16,214.00	\$944,794.00	\$7,079,011.00		\$41,101.00		\$8,081,120.00
Due from Other Governments & Units	071-081	\$1,022,726.00	\$961,868.00	\$568,666.00				\$2,553,260.00
Due from Other Funds	084			\$0.00				\$0.00
All Other Receivables	18-100 Except Above	\$628,017.00	\$4,091,795.00	\$960,502.00	\$4,887.00			\$5,685,201.00
TOTAL RECEIVABLES		\$1,666,957.00	\$5,998,457.00	\$8,608,179.00	\$4,887.00	\$41,101.00		\$16,319,581.00
Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
OTHER CURRENT ASSETS								
Inventory	101-110		\$181,812.00	\$272,068.00	\$146,639.00			\$600,519.00
Prepads	123	\$10,942.00			\$2,099,588.00	\$50,000.00		\$2,160,530.00
Assets Held for Sale	128							

All Other Current Assets	111-129 Except Above		\$1,000.00					\$1,000.00
TOTAL OTHER CURRENT ASSETS		\$10,942.00	\$182,812.00	\$272,068.00	\$2,246,227.00	\$50,000.00	\$2,762,049.00	
Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
CAPITAL ASSETS (NET)								
Land & Improvements	130-135			\$9,852,898.00	\$387,843.00			\$10,240,741.00
Buildings & Equipment	136-147			\$45,393,404.00	\$303,631.00			\$45,697,035.00
Vehicles	148-149				\$5,480,083.00			\$5,480,083.00
Water System	152-153			\$33,584,270.00				\$33,584,270.00
Sewer System	154-155			\$48,571,235.00				\$48,571,235.00
All Other Capital Assets	150-151, 156-179			\$13,303,353.00	\$894,145.00			\$14,197,498.00
TOTAL CAPITAL ASSETS (NET)				\$150,705,160.00	\$7,065,702.00		\$157,770,862.00	
Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
OTHER LONG TERM ASSETS								
Net Pension Asset	190							
Net OPEB Asset	191							
Advances to Other Funds	193							
Advances to Other Units of Government	194							
Other Investments	180-194 Except Above							
TOTAL OTHER LONG TERM ASSETS								
	TOTAL ASSETS		\$20,957,628.00	\$64,675,359.00	\$169,695,000.00	\$32,955,814.00	\$7,344,890.00	\$295,628,691.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	195-199			\$2,087,285.00	\$382,278.00			\$2,469,563.00
	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		\$20,957,628.00	\$64,675,359.00	\$171,782,285.00	\$33,338,092.00	\$7,344,890.00	\$298,098,254.00

Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, FUND BALANCE/NET POSITION		101-Fund	102-499 Funds	500-599 Funds	601-699 Funds		101-699 Funds + Component units
CURRENT LIABILITIES							
Due to Other Funds	214						
Accrued Wages & Benefits	257-261	\$433,931.00	\$2,067,492.00	\$115,720.00	\$75,320.00	\$8,973.00	\$2,701,436.00
All Other Accounts Payable & Current Liabilities	200-299 Except Above	\$5,270,591.00	\$7,660,453.00	\$9,535,593.00	\$1,889,498.00	\$23,756.00	\$24,379,891.00
TOTAL CURRENT LIABILITIES		\$5,704,522.00	\$9,727,945.00	\$9,651,313.00	\$1,964,818.00	\$32,729.00	\$27,081,327.00
Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
LONG-TERM LIABILITIES							
Long-Term Debt	300-307			\$55,241,377.00	\$8,934,912.00		\$64,176,289.00
Advances from Other Funds	314						
Other Advances	328-330, 333						
Unearned Revenues	339	\$16,214.00	\$4,089,778.00	\$61,787.00		\$41,101.00	\$4,208,880.00
Net Pension Liability	334			\$1,564,786.00	\$438,992.00		\$2,003,778.00
OPEB Obligation	335			\$1,493,953.00	\$402,046.00		\$1,895,999.00
Accrued Benefits & Compensation	343			\$227,677.00	\$144,542.00		\$372,219.00
All Other Long-Term Liabilities	300-359 Except Above						
TOTAL LONG-TERM LIABILITIES		\$16,214.00	\$4,089,778.00	\$58,589,580.00	\$9,920,492.00	\$41,101.00	\$72,657,165.00
TOTAL DEFERRED INFLOWS OF RESOURCES	360-369			\$29,356.00	\$7,900.00		\$37,256.00
Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
FUND BALANCE/NET POSITION							
(Net) Investment in Capital Assets	391						

Nonspendable	370-374	\$10,942.00	\$182,813.00					\$193,755.00
Restricted	375-379, 392-398	\$1,158,516.00	\$49,063,314.00	\$				\$50,221,830.00
Committed	380-384							
Assigned	385-389	\$441,572.00	\$1,611,509.00					\$2,053,081.00
Unassigned/Unrestricted	390, 399	\$13,625,862.00	\$0.00	\$103,512,036.00	\$21,444,882.00	\$7,271,060.00		\$145,853,840.00
TOTAL FUND BALANCE/NET POSITION		\$15,236,892.00	\$50,857,636.00	\$103,512,036.00	\$21,444,882.00	\$7,271,060.00		\$198,322,506.00
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE/NET POSITION		\$20,957,628.00	\$64,675,359.00	\$171,782,285.00	\$33,338,092.00	\$7,344,890.00		\$298,098,254.00
Governmental Capital Assets (Net)					Governmental Long-Term Debt			

OTHER SUPPLEMENTARY INFORMATION

	Description of Account	Total
Amounts Paid to Other Governments		
Corrections	M05	
Local Schools	M12	
Financial Administration	M23	
Health	M32	
Hospitals	M38	
Housing and Urban Renewal	M50	
Highways	M44	
Transit Subsidies	M94	
Police	M62	
Fire		
Sewerage	M80	
Sanitation	M81	
All Other	M89	
Amounts Paid to State		
Corrections	L05	
Local Schools	L12	
Financial Administration	L23	

Health	L32	
Hospitals	L38	
Housing and Urban Renewal	L50	
Highways	L44	
Transit Subsidies	L94	
Police	L62	
Sewerage	L80	
Sanitation	L81	
All Other	L89	

City Income Tax Detail

Income tax revenue from residents		\$0.00
Income tax revenue from nonresidents		\$0.00
Other income tax revenue		\$0.00

Personnel Statistics

Number of Police Personnel		116
Number of Fire Personnel		57
Combined Public Safety Personnel		173
All Other Personnel		279
Total Wage and Salary Costs		\$25,039,129.00

Report salaries, wages, and per diems paid to all full-time and part-time employees of your local unit. These amounts may be taken from W-3 and 1099 forms filed by your local unit at the end of the calendar year.
Show total amount on the line for total wage and salary costs.

Investment Information

Do all investments comply with P.A. 20 of 1943?		Y
Does the unit have an investment policy approved by the governing body that complies with GASB statement No. 40?		Y
Does the investment policy allow mutual funds with net asset values other than \$1?		N

Other Information

Are there non-pension funds invested in derivatives at fiscal year-end?		N
How Many?		
Are there pension funds invested in derivatives at fiscal year-end?		N
How Many?		

DERIVATIVE INSTRUMENTS - NON-PENSION INVESTMENT PORTFOLIO

Note: Please report any derivative instruments your government had at the end of the fiscal year which were part of the non-pension investment portfolio. The information must be reported both on an aggregate basis, and itemized by issuer and type of derivative instrument or product.

Issuer	Type of Derivative	Cost	Market Value
--------	--------------------	------	--------------

DERIVATIVE INSTRUMENTS - PENSION INVESTMENT PORTFOLIO

Note: Please report any derivative instruments your government had at the end of the fiscal year which were part of the pension investment portfolio. The information must be reported both on an aggregate basis, and itemized by issuer and type of derivative instrument or product.

Issuer	Type of Derivative	Cost	Market Value
--------	--------------------	------	--------------

PENSION AND HEALTH BENEFIT PLANS

PENSION

Does your unit have an employee retirement system(s)?	Y		
---	---	--	--

If yes, is it administered by:

	Insurance Company	CHECKED	Self
	Financial Institution		MERS

Your local unit has the following plan types: (check all that apply)

CHECKED	Defined Benefit		Hybrid
CHECKED	Defined Contribution		

What is the aggregate Net Pension Liability? (If overfunded, please enter as a negative number)

\$97,522,534.00

Please provide the following for all defined contributions plans:

Employer Contributions Made	\$561,903.00	Member Contributions Made	\$319,983.00
-----------------------------	--------------	---------------------------	--------------

Please select the types of defined benefit plans of the primary government:

CHECKED	General Employees		Police		Other
CHECKED	Police & Fire or Public Safety		Fire		

Please provide the following for the general employees defined benefit plan:

Pension Expense	\$12,302,059.00	Actuarially Determined Contribution	\$1,036,488.00
Employer Contributions Made	\$1,036,488.00	Actuarial Value of Assets	\$78,291,523.00
Member Contributions Made	\$253,965.00	Funded Percentage	91.2%
Investment Rate of Return	7.25%		

Please provide the following for the police defined benefit plan:

Pension Expense		Actuarially Determined Contribution	
Employer Contributions Made		Actuarial Value of Assets	
Member Contributions Made		Funded Percentage	
Investment Rate of Return			

Please provide the following for the fire defined benefit plan:

Pension Expense		Actuarially Determined Contribution	
Employer Contributions Made		Actuarial Value of Assets	
Member Contributions Made		Funded Percentage	
Investment Rate of Return			

Please provide the following for the police & fire or public safety defined benefit plan:

Pension Expense	\$7,865,251.00	Actuarially Determined Contribution	\$7,538,978.00
Employer Contributions Made	\$7,538,978.00	Actuarial Value of Assets	\$77,949,028.00
Member Contributions Made	\$660,919.00	Funded Percentage	47.3%
Investment Rate of Return	7.25%		

Please provide the following for the other defined benefit plan:

Name of Defined Benefit Plan		Actuarially Determined Contribution	
Pension Expense		Actuarial Value of Assets	
Employer Contributions Made		Funded Percentage	
Member Contributions Made		Investment Rate of Return	

Are your defined benefit pension plans audited by an independent CPA?

Y

OTHER POSTEMPLOYMENT BENEFITS

Does your unit have other post-employment benefits (OPEB) such as retiree healthcare?		Y
---	--	---

If yes, is it administered by:

	Insurance Company	CHECKED	Self
	Financial Institution		MERS

What is the aggregate Unfunded Accrued Liability for the primary government? (If overfunded, please enter as a negative number)

\$14,710,648.00

Please provide the following:

Annual Required Contribution	\$940,979.00		
Employer Contributions Made	\$1,086,472.00	Funded Percentage	89.64%

INDEBTEDNESS

Report special obligations of all agencies of your government as well as general obligation debt.

Description	Beginning Balance	Additions (Include all refunding issues)	Reductions (Include all refunded debt)	Ending Balance
-------------	-------------------	---	---	----------------

LONG-TERM DEBT

Bonds, mortgages, etc. with an original term of more than one year issued in the name of your government or of particular agencies. Exclude amounts for compensated absences.

Public Debt for Privately Owned Housing, Industrial, or Business Purposes	19T		24T		34T		44T	
---	-----	--	-----	--	-----	--	-----	--

ALL OTHER PURPOSES

General Obligation Bonds		\$184,107,835.00				\$11,565,148.00		\$172,542,687.00	
Revenue Bonds		\$28,450,000.00				\$1,570,000.00		\$26,880,000.00	
Unlimited Tax Bonds		\$1,810,000.00				\$585,000.00		\$1,225,000.00	
Limited Tax Bonds									
Notes Payable									
All Other Debt									
TOTAL ALL OTHER PURPOSES	19U	\$214,367,835.00	29U			39U	\$13,720,148.00	44U	\$200,647,687.00
TOTAL LONG-TERM DEBT		\$214,367,835.00					\$13,720,148.00		\$200,647,687.00

Description	Beginning Balance	Additions (Include all refunding issues)	Reductions (Include all refunded debt)	Ending Balance
-------------	-------------------	---	---	----------------

SHORT-TERM (Interest-Bearing) DEBT

Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less. Exclude accounts payable and other noninterest-bearing obligations.

Tax Anticipation Note								
Revenue Anticipation Note								
All Other Short-Term Debt								
TOTAL SHORT-TERM DEBT	61V						64V	
Description	Amount							

INTEREST ON DEBT

Amount of interest paid on long and short-term debt by purpose.

Interest on Water Supply System Debt	I91	\$50,000.00						
Interest on Sewer System Debt	I89	\$321,312.00						
Interest on Electric Power System Debt	I92							
Interest on Transit System Debt	I94							
Interest on All Other Debt	I89	\$7,367,534.00						

Remarks:

Certification

Please provide the following:

CERTIFIED

I affirm that
I am
authorized
to submit
this form on
behalf of
the local
unit of
government

CERTIFIED I affirm that all answers are correct to the best of my knowledge.

CERTIFIED

I affirm that
the form
has been
reconciled
to the
correspondi
ng audit
report
where
applicable.