

City of
Royal Oak,
Michigan



Year Ended
June 30, 2013

Comprehensive
Annual
Financial
Report

City Commission

Mayor

James B. Ellison

Mayor Pro Tem

David J. Poulton

Commissioners

Kyle Dubuc
Carlo Ginotti

Michael Fournier
Peggy Goodwin

James Rasor

Administration

City Manager

Donald E. Johnson

Director of Finance
Julie Rudd

Assistant Finance Director/Controller
Anthony C. DeCamp

Prepared by the Finance Department



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INTRODUCTORY SECTION



CITY OF ROYAL OAK, MICHIGAN

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Year Ended June 30, 2013

	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
Totals - All Agency Funds				
Assets				
Cash and investments	\$ 241,965	\$ 99,828,054	\$ (99,797,587)	\$ 272,432
Liabilities				
Accounts payable	\$ 66,934	\$ 2,164,442	\$ (2,150,285)	\$ 81,091
Due to other governmental units	4,510	133,471,201	(133,472,207)	50
Cash bonds and deposits	170,521	142,962	(125,646)	191,291
Total liabilities	\$ 241,965	\$ 135,778,605	\$ (135,748,138)	\$ 272,432

concluded.

CITY OF ROYAL OAK, MICHIGAN

Balance Sheets

Component Units

June 30, 2013

	Tax Increment Financing Authority	Downtown Development Authority	Brownfield Redevelopment Authority	Total Component Units
Assets				
Cash and investments	\$ 1,122,252	\$ 81,711	\$ 102,175	\$ 1,306,138
Receivables, net of uncollectibles	37,422	2,460	-	39,882
Total assets	\$ 1,159,674	\$ 84,171	\$ 102,175	\$ 1,346,020
Liabilities				
Accounts payable	\$ 20,502	\$ 70	\$ -	\$ 20,572
Accrued and other liabilities	1,917	548	-	2,465
Total liabilities	22,419	618	-	23,037
Deferred inflows of resources				
Unavailable revenue - property taxes	36,439	2,460	-	38,899
Fund balances				
Unassigned	1,100,816	81,093	102,175	1,284,084
Total liabilities, deferred inflows of resources and fund balances	\$ 1,159,674	\$ 84,171	\$ 102,175	\$ 1,346,020

CITY OF ROYAL OAK, MICHIGAN

Reconciliation

Fund Balances for Governmental Funds
to Net Position of Governmental Activities
Component Units
June 30, 2013

	Tax Increment Financing Authority	Downtown Development Authority	Brownfield Redevelopment Authority	Total Component Units
Fund balances for component units	\$ 1,100,816	\$ 81,093	\$ 102,175	\$ 1,284,084
Amounts reported for <i>component units</i> in the statement of net position are different because:				
Capital assets used in governmental activities are not financial resources, and therefore are not reported in the fund statement.				
Capital assets, net of accumulated depreciation	4,139,658	-	-	4,139,658
The focus of governmental funds is on short-term available financing. Accordingly, some assets will not be available to pay for current-period expenditures. Those assets (such as certain receivables) are offset by deferred inflows in the governmental funds, and thus are not included in the fund balance.				
Unavailable property taxes receivable	36,439	2,460	-	38,899
Certain liabilities, such as bonds payable, are not due, and payable in the current period, and therefore are not reported in the funds.				
Compensated absences	(8,668)	(4,366)	-	(13,034)
Other postemployment benefit obligation	(89,449)	(15,982)	-	(105,431)
Net position for component units	<u>\$ 5,178,796</u>	<u>\$ 63,205</u>	<u>\$ 102,175</u>	<u>\$ 5,344,176</u>

CITY OF ROYAL OAK, MICHIGAN

Statements of Revenues, Expenditures and Changes in Fund Balances

Component Units

For the Year Ended June 30, 2013

	Tax Increment Financing Authority	Downtown Development Authority	Brownfield Redevelopment Authority	Total Component Units
Revenues				
Taxes	\$ 2,775,741	\$ 52,098	\$ 11,560	\$ 2,839,399
Interest and rentals	3,025	138	245	3,408
Contributions and donations	133,693	-	-	133,693
Other revenues	1,983	-	-	1,983
Total revenues	2,914,442	52,236	11,805	2,978,483
Expenditures				
Current:				
Community and economic development	2,483,684	23,913	-	2,507,597
Change in fund balances	430,758	28,323	11,805	470,886
Fund balances, beginning of year	670,058	52,770	90,370	813,198
Fund balances, end of year	\$ 1,100,816	\$ 81,093	\$ 102,175	\$ 1,284,084

CITY OF ROYAL OAK, MICHIGAN

Reconciliation

Net Changes in Fund Balances of Governmental Funds
to Change in Net Position of Governmental Activities
Component Units
For the Year Ended June 30, 2013

	Tax Increment Financing Authority	Downtown Development Authority	Brownfield Redevelopment Authority	Total Component Units
Net change in fund balances - component units	\$ 430,758	\$ 28,323	\$ 11,805	\$ 470,886
Amounts reported for <i>component units</i> in the statement of activities are different because:				
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.				
Depreciation expense	(112,766)	-	-	(112,766)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds, but rather are deferred to the following fiscal year.				
	2,105	(204)	-	1,901
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.				
Change in compensated absences	2,328	(1,074)	-	1,254
Change in other postemployment benefit obligation	(18,443)	(3,614)	-	(22,057)
Change in net position of component units	<u>\$ 303,982</u>	<u>\$ 23,431</u>	<u>\$ 11,805</u>	<u>\$ 339,218</u>

CITY OF ROYAL OAK, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - Tax Increment Financing Authority

For the Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ 2,320,000	\$ 2,740,000	\$ 2,775,741	\$ 35,741
Interest and rentals	6,000	2,500	3,025	525
Contributions and donations	115,000	122,000	133,693	11,693
Other revenue	-	-	1,983	1,983
Total revenues	2,441,000	2,864,500	2,914,442	49,942
Expenditures				
Community and economic development	2,679,430	3,027,854	2,483,684	(544,170)
Net change in fund balance	(238,430)	(163,354)	430,758	594,112
Fund balance, beginning of year	670,058	670,058	670,058	-
Fund balance, end of year	\$ 431,628	\$ 506,704	\$ 1,100,816	\$ 594,112

CITY OF ROYAL OAK, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - Downtown Development Authority

For the Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ 49,500	\$ 49,500	\$ 52,098	\$ 2,598
Interest and rentals	-	-	138	138
Total revenues	49,500	49,500	52,236	2,736
Expenditures				
Community and economic development	26,650	26,650	23,913	(2,737)
Net change in fund balance	22,850	22,850	28,323	5,473
Fund balance, beginning of year	52,770	52,770	52,770	-
Fund balance, end of year	\$ 75,620	\$ 75,620	\$ 81,093	\$ 5,473

CITY OF ROYAL OAK, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - Brownfield Redevelopment Authority

For the Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ 38,900	\$ 11,780	\$ 11,560	\$ (220)
Interest and rentals	-	-	245	245
Total revenues	38,900	11,780	11,805	25
Expenditures				
Community and economic development	38,900	11,780	-	(11,780)
Net change in fund balance	-	-	11,805	11,805
Fund balance, beginning of year	90,370	90,370	90,370	-
Fund balance, end of year	\$ 90,370	\$ 90,370	\$ 102,175	\$ 11,805

STATISTICAL SECTION



CITY OF ROYAL OAK, MICHIGAN

Statistical Section Table of Contents

This part of the City's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Contents		Page
Financial Trends	These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	126
Revenue Capacity	These schedules contain trend information to help the reader assess the factors affecting the City's ability to generate its property taxes.	136
Debt Capacity	These schedules contain trend information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	142
Demographic and Economic Information	These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time and with other governments.	152
Operating Information	These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	155

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Report for the relevant year.

CITY OF ROYAL OAK, MICHIGAN

Financial Trends

Net Position by Component
 Last Ten Fiscal Years
 (accrual basis of accounting)

	Fiscal Year Ended June 30			
	2004	2005	2006	2007
Governmental activities:				
Net investment in capital assets	\$ 108,113,604	\$ 109,014,440	\$ 116,963,284	\$ 118,453,656
Restricted	16,080,945	20,087,516	19,737,682	22,836,277
Unrestricted	920,013	3,704,314	2,737,267	2,958,906
Total governmental activities net position	<u>125,114,562</u>	<u>132,806,270</u>	<u>139,438,233</u>	<u>144,248,839</u>
Business-type activities:				
Net investment in capital assets	40,189,816	42,629,281	49,403,430	58,089,326
Restricted	2,496,788	2,574,741	2,764,237	2,653
Unrestricted	16,092,490	13,424,771	10,863,254	8,330,833
Total business-type activities net position	<u>58,779,094</u>	<u>58,628,793</u>	<u>63,030,921</u>	<u>66,422,812</u>
Primary government:				
Net investment in capital assets	148,303,420	151,643,721	166,366,714	176,542,982
Restricted	18,577,733	22,662,257	22,501,919	22,838,930
Unrestricted	17,012,503	17,129,085	13,600,521	11,289,739
Total primary government net position	<u>\$ 183,893,656</u>	<u>\$ 191,435,063</u>	<u>\$ 202,469,154</u>	<u>\$ 210,671,651</u>

Fiscal Year Ended June 30					
2008	2009	2010	2011	2012	2013
\$ 118,921,341	\$ 119,486,155	\$ 121,736,526	\$ 120,155,093	\$ 122,759,313	\$ 124,348,655
24,253,884	14,365,234	15,097,992	15,782,199	15,573,852	21,020,880
4,242,843	14,347,188	9,385,034	3,434,111	(741,153)	(904,202)
<u>147,418,068</u>	<u>148,198,577</u>	<u>146,219,552</u>	<u>139,371,403</u>	<u>137,592,012</u>	<u>144,465,333</u>
61,366,065	61,051,630	64,238,153	67,776,260	68,690,716	71,310,977
2,653	2,653	-	-	-	-
10,061,309	15,584,666	12,260,677	13,490,313	16,926,698	18,986,638
<u>71,430,027</u>	<u>76,638,949</u>	<u>76,498,830</u>	<u>81,266,573</u>	<u>85,617,414</u>	<u>90,297,615</u>
180,287,406	180,537,785	185,974,679	187,931,353	191,450,029	195,659,632
24,256,537	14,367,887	15,097,992	15,782,199	15,573,852	21,020,880
14,304,152	29,931,854	21,645,711	16,924,424	16,185,545	18,082,436
<u>\$ 218,848,095</u>	<u>\$ 224,837,526</u>	<u>\$ 222,718,382</u>	<u>\$ 220,637,976</u>	<u>\$ 223,209,426</u>	<u>\$ 234,762,948</u>

CITY OF ROYAL OAK, MICHIGAN

Financial Trends

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year Ended June 30			
	2004	2005	2006	2007
Expenses				
Governmental activities:				
General government	\$ 10,723,060	\$ 9,509,493	\$ 11,837,178	\$ 11,820,682
Public safety	16,542,881	17,608,033	19,853,374	20,540,025
Public works	7,801,142	11,505,812	11,130,782	11,677,027
Health and welfare	457,109	489,725	488,655	469,999
Community and economic development	1,579,285	1,356,084	1,779,318	1,532,163
Recreation and culture	2,977,851	3,216,412	3,237,185	3,581,434
Interest and paying agent fees	728,469	708,760	733,419	793,776
Total governmental activities expenses	<u>40,809,797</u>	<u>44,394,319</u>	<u>49,059,911</u>	<u>50,415,106</u>
Business-type activities:				
Water & sewer	14,577,922	14,771,560	15,649,024	16,358,489
Parking	2,019,263	1,966,791	2,143,135	2,136,181
Recreation	2,716,899	2,537,582	1,973,325	1,886,696
Farmers market	194,120	213,301	259,037	266,310
Total business-type activities expenses	<u>19,508,204</u>	<u>19,489,234</u>	<u>20,024,521</u>	<u>20,647,676</u>
Total primary government expenses	<u>60,318,001</u>	<u>63,883,553</u>	<u>69,084,432</u>	<u>71,062,782</u>
Program Revenues				
Governmental activities:				
General government	3,133,449	3,486,523	4,265,247	3,859,945
Public safety	1,985,138	2,894,001	2,869,512	2,490,350
Public works	1,587,523	1,303,489	1,775,743	665,860
Health and welfare	804,043	830,715	874,274	893,850
Community and economic development	568,002	357,520	412,601	396,838
Recreation and culture	1,182,389	1,293,974	1,291,357	1,301,829
Interest and paying agent fees	663,647	751,606	854,553	777,899
Charges for services	9,924,191	10,917,828	12,343,287	10,386,571
Operating grants and contributions	2,899,089	2,605,739	2,842,985	3,146,627
Capital grants and contributions	682,829	173,218	1,972,423	1,079,263
Total governmental activities program revenues	<u>13,506,109</u>	<u>13,696,785</u>	<u>17,158,695</u>	<u>14,612,461</u>
Business-type activities:				
Charges for services				
Water & sewer	15,179,686	16,728,932	19,083,625	19,659,036
Parking	1,948,505	2,028,753	2,075,657	2,215,151
Recreation	2,621,140	2,200,673	1,922,617	1,909,576
Farmers market	319,241	272,295	276,736	275,334
Operating grants and contributions	695,144	817,252	775,879	602,074
Capital grants and contributions	29,802	20,490	911,845	41,939
Total business-type activities program revenues	<u>20,793,518</u>	<u>22,068,395</u>	<u>25,046,359</u>	<u>24,703,110</u>
Total primary government program revenues	<u>34,299,627</u>	<u>35,765,180</u>	<u>42,205,054</u>	<u>39,315,571</u>
Net (Expense)/Revenue				
Governmental activities	(27,303,688)	(30,697,534)	(31,901,216)	(35,802,645)
Business-type activities	1,285,314	2,579,161	5,021,838	4,055,434
Total primary government net expense	<u>(26,018,374)</u>	<u>(28,118,373)</u>	<u>(26,879,378)</u>	<u>(31,747,211)</u>

Fiscal Year Ended June 30					
2008	2009	2010	2011	2012	2013
\$ 9,081,988	\$ 9,178,697	\$ 10,658,475	\$ 8,904,081	\$ 9,235,905	\$ 8,685,580
24,228,222	25,340,432	27,808,076	27,846,183	26,655,378	27,661,032
11,647,910	12,008,559	11,323,281	11,568,038	11,501,518	11,471,347
602,645	720,452	1,045,227	1,578,078	1,228,451	1,206,154
2,301,776	1,382,073	1,855,557	1,829,671	1,914,032	1,384,747
4,212,541	4,101,371	3,988,900	4,012,061	3,497,548	3,465,650
784,438	720,676	697,975	674,965	616,539	536,155
<u>52,859,520</u>	<u>53,452,260</u>	<u>57,377,491</u>	<u>56,413,077</u>	<u>54,649,371</u>	<u>54,410,665</u>
16,457,830	17,426,976	19,727,621	22,677,293	22,473,658	22,905,058
2,325,819	2,665,056	3,105,564	3,176,310	3,081,880	3,117,172
1,960,279	1,866,341	1,788,792	1,676,691	2,159,028	2,229,831
327,228	344,946	350,918	365,470	380,262	383,635
<u>21,071,156</u>	<u>22,303,319</u>	<u>24,972,895</u>	<u>27,895,764</u>	<u>28,094,828</u>	<u>28,635,696</u>
<u>73,930,676</u>	<u>75,755,579</u>	<u>82,350,386</u>	<u>84,308,841</u>	<u>82,744,199</u>	<u>83,046,361</u>
4,786,182	5,032,372	4,985,949	4,450,270	5,045,872	5,607,879
2,302,388	1,981,677	2,376,002	2,492,540	2,753,964	3,534,643
550,375	496,673	458,669	519,279	490,576	1,176,769
865,648	959,100	934,114	959,793	955,698	1,054,639
383,077	249,152	226,376	281,061	381,889	427,787
1,494,866	1,644,549	1,559,571	2,131,507	2,155,539	1,921,743
-	-	-	-	-	-
<u>10,382,536</u>	<u>10,363,523</u>	<u>10,540,681</u>	<u>10,834,450</u>	<u>11,783,538</u>	<u>13,723,460</u>
3,930,593	3,186,231	3,576,342	3,859,876	4,673,144	4,596,773
1,163,612	873,030	626,971	455,132	277,644	81,630
<u>15,476,741</u>	<u>14,422,784</u>	<u>14,743,994</u>	<u>15,149,458</u>	<u>16,734,326</u>	<u>18,401,863</u>
20,989,462	20,039,667	21,429,384	25,940,143	27,426,573	26,532,412
2,516,001	2,570,487	2,659,002	2,985,064	3,444,725	3,348,553
1,850,882	1,747,139	1,779,515	1,764,707	2,053,167	2,326,020
290,194	295,731	309,329	350,632	372,646	393,081
5,090	6,870	617,778	617,198	501,299	747,570
719,412	2,753,092	70,713	-	-	150,919
<u>26,371,041</u>	<u>27,412,986</u>	<u>26,865,721</u>	<u>31,657,744</u>	<u>33,798,410</u>	<u>33,498,555</u>
<u>41,847,782</u>	<u>41,835,770</u>	<u>41,609,715</u>	<u>46,807,202</u>	<u>50,532,736</u>	<u>51,900,418</u>
(37,382,779)	(39,029,476)	(42,633,497)	(41,263,619)	(37,915,045)	(36,008,802)
5,299,885	5,109,667	1,892,826	3,761,980	5,703,582	4,862,859
<u>(32,082,894)</u>	<u>(33,919,809)</u>	<u>(40,740,671)</u>	<u>(37,501,639)</u>	<u>(32,211,463)</u>	<u>(31,145,943)</u>

CITY OF ROYAL OAK, MICHIGAN

Financial Trends

Changes in Net Position
 Last Ten Fiscal Years
 (accrual basis of accounting)

	Fiscal Year Ended June 30			
	2004	2005	2006	2007
General Revenues and Other Changes in Net Position				
Governmental activities:				
Property taxes	\$ 23,137,213	\$ 24,296,152	\$ 25,266,467	\$ 26,898,481
State-shared revenues	9,877,965	9,675,450	9,562,574	9,350,955
Unrestricted investment earnings	343,078	553,041	1,471,827	1,938,968
Gain on sale of capital assets	13,118	38,195	32,618	30,958
Reimbursements	400,749	482,231	20,431	806,267
Miscellaneous	499,698	338,787	872,555	299,913
Transfers	1,648,495	2,044,358	1,306,707	1,287,709
Total governmental activities	35,920,316	37,428,214	38,533,179	40,613,251
Business-type activities:				
Unrestricted investment earnings	142,708	237,707	366,520	602,023
Gain on sale of capital assets	1,600	-	308,829	-
Miscellaneous	18,480	38,217	11,648	22,143
Transfers	(1,648,495)	(2,044,358)	(1,306,707)	(1,287,709)
Total business-type activities	(1,485,707)	(1,768,434)	(619,710)	(663,543)
Total primary government	34,434,609	35,659,780	37,913,469	39,949,708
Change in Net Position				
Governmental activities	8,616,628	6,730,680	6,631,963	4,810,606
Business-type activities	(200,393)	810,727	4,402,128	3,391,891
Total primary government	\$ 8,416,235	\$ 7,541,407	\$ 11,034,091	\$ 8,202,497



Fiscal Year Ended June 30					
2008	2009	2010	2011	2012	2013
\$ 27,578,249	\$ 27,744,049	\$ 28,573,797	\$ 26,152,857	\$ 25,576,233	\$ 34,016,290
9,251,499	8,873,213	8,228,312	8,280,285	8,392,881	8,542,746
2,068,262	998,889	449,343	300,004	254,940	153,669
-	-	-	-	28,303	-
676,770	-	-	-	-	-
287,712	1,562,187	862,817	477,906	478,914	287,116
689,516	631,647	2,540,203	(795,582)	1,568,859	(117,698)
<u>40,552,008</u>	<u>39,809,985</u>	<u>40,654,472</u>	<u>34,415,470</u>	<u>36,300,130</u>	<u>42,882,123</u>
368,647	147,023	228,934	182,910	159,675	-
-	-	-	-	-	-
28,197	583,880	278,324	27,271	56,443	-
(689,516)	(631,647)	(2,540,203)	795,582	(1,568,859)	117,698
<u>(292,672)</u>	<u>99,256</u>	<u>(2,032,945)</u>	<u>1,005,763</u>	<u>(1,352,741)</u>	<u>117,698</u>
<u>40,259,336</u>	<u>39,909,241</u>	<u>38,621,527</u>	<u>35,421,233</u>	<u>34,947,389</u>	<u>42,999,821</u>
3,169,229	780,509	(1,979,025)	(6,848,149)	(1,614,915)	6,873,321
5,007,213	5,208,923	(140,119)	4,767,743	4,350,841	4,980,557
<u>\$ 8,176,442</u>	<u>\$ 5,989,432</u>	<u>\$ (2,119,144)</u>	<u>\$ (2,080,406)</u>	<u>\$ 2,735,926</u>	<u>\$ 11,853,878</u>

CITY OF ROYAL OAK, MICHIGAN

Financial Trends

Fund Balances - Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year Ended June 30			
	2004	2005	2006	2007
General Fund				
Nonspendable	\$ 109,018	\$ 121,270	\$ 107,957	\$ 106,943
Restricted	-	-	-	-
Assigned	-	-	-	-
Unassigned	4,340,265	6,637,473	6,575,442	6,576,574
Total General Fund	<u>4,449,283</u>	<u>6,758,743</u>	<u>6,683,399</u>	<u>6,683,517</u>
All Other Governmental Funds				
Nonspendable	1,747,334	474,760	292,457	430,082
Restricted, reported in:				
Special revenue funds	10,694,901	12,160,318	13,044,833	14,652,413
Debt service funds	680,823	1,046,485	1,437,900	1,765,680
Capital projects funds	1,402,123	3,056,376	494,641	266,930
Permanent fund	1,825	28,353	3,318	3,896
Assigned	-	-	-	-
Total all other governmental funds	<u>14,527,006</u>	<u>16,766,292</u>	<u>15,273,149</u>	<u>17,119,001</u>
Total governmental funds	<u>\$ 18,976,289</u>	<u>\$ 23,525,035</u>	<u>\$ 21,956,548</u>	<u>\$ 23,802,518</u>

Fiscal Year Ended June 30					
2008	2009	2010	2011	2012	2013
\$ 129,315	\$ 131,224	\$ 164,319	\$ -	\$ -	\$ 37,402
-	-	-	-	445,542	529,726
-	-	-	1,300,000	3,075,000	2,950,000
8,232,519	9,675,674	6,721,096	5,221,748	4,374,352	7,391,788
<u>8,361,834</u>	<u>9,806,898</u>	<u>6,885,415</u>	<u>6,521,748</u>	<u>7,894,894</u>	<u>10,908,916</u>
405,082	1,000	1,000	157,957	156,209	179,085
15,105,248	14,189,386	15,339,796	15,178,562	14,145,088	14,456,669
1,385,001	34,911	30,222	33,163	37,897	102,301
278,527	163,965	246,066	402,587	118,466	189,317
21,158	10,278	9,924	9,930	10,034	10,347
-	-	-	-	-	2,277,340
<u>17,195,016</u>	<u>14,399,540</u>	<u>15,627,008</u>	<u>15,782,199</u>	<u>14,467,694</u>	<u>17,215,059</u>
<u>\$ 25,556,850</u>	<u>\$ 24,206,438</u>	<u>\$ 22,512,423</u>	<u>\$ 22,303,947</u>	<u>\$ 22,362,588</u>	<u>\$ 28,123,975</u>

CITY OF ROYAL OAK, MICHIGAN

Financial Trends

Changes in Fund Balances - Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year Ended June 30			
	2004	2005	2006	2007
Revenues				
Taxes	\$ 22,901,870	\$ 24,308,407	\$ 25,401,427	\$ 26,843,146
Licenses and permits	2,184,584	3,139,452	3,176,333	2,889,242
Federal grants	1,722,152	1,259,964	3,698,693	3,082,224
State grants	10,282,660	10,062,113	9,970,737	9,803,930
Charges for services	4,363,152	3,857,659	4,812,481	3,589,406
Fines and forfeitures	3,705,665	3,992,629	4,412,285	4,145,185
Interest and rentals	512,219	772,796	1,699,490	2,120,566
Contributions and donations	536,753	1,036,809	624,994	507,954
Other revenue	900,444	821,018	892,986	1,106,180
Total revenues	47,109,499	49,250,847	54,689,426	54,087,833
Expenditures				
General government	10,596,597	9,160,702	11,810,472	12,155,896
Public safety	17,078,156	18,045,357	19,978,522	20,426,500
Public works	15,058,320	15,693,263	19,420,647	15,152,352
Health and welfare	447,452	473,915	474,420	455,470
Community and economic development	1,622,347	1,349,101	1,766,681	1,569,772
Recreation and culture	2,870,755	2,954,605	3,232,077	3,284,964
Debt service:				
Principal payments	500,000	520,000	675,000	715,000
Interest and paying agent fees	723,310	692,014	817,317	772,931
Total expenditures	48,896,937	48,888,957	58,175,136	54,532,885
Revenue over (under) expenditures	(1,787,438)	361,890	(3,485,710)	(445,052)
Other Financing Sources (Uses)				
Issuance of long-term debt	-	3,700,000	5,680,000	825,000
Premium on issuance of long-term debt	-	-	-	-
Payment to refunded bond escrow agent	-	-	(5,581,777)	-
Transfers in	3,681,666	5,974,462	9,824,549	4,992,029
Transfers from component units	500,000	-	-	-
Transfers out	(2,075,086)	(5,525,801)	(8,073,240)	(3,556,965)
Sale of capital assets	194,118	38,195	67,691	30,958
Total other financing sources (uses)	2,300,698	4,186,856	1,917,223	2,291,022
Net change in fund balances	\$ 513,260	\$ 4,548,746	\$ (1,568,487)	\$ 1,845,970
Debt service as a percentage of noncapital expenditures	2.68%	2.79%	3.10%	3.00%

Fiscal Year Ended June 30					
2008	2009	2010	2011	2012	2013
\$ 27,791,327	\$ 27,894,711	\$ 28,247,608	\$ 26,381,439	\$ 25,741,884	\$ 32,657,464
2,561,656	2,455,968	2,926,558	2,691,023	3,468,967	4,231,944
2,907,622	1,787,930	1,830,199	2,001,554	3,117,674	2,536,488
9,661,102	9,261,154	8,676,226	8,703,584	8,774,561	9,021,184
3,735,014	3,806,309	3,688,251	4,281,063	4,168,570	5,303,604
4,396,589	4,175,074	3,929,759	4,129,803	4,010,892	4,057,370
2,304,081	1,320,563	675,657	498,883	499,497	525,311
1,541,430	1,811,555	1,736,650	1,255,738	1,486,024	1,338,658
964,482	1,562,187	862,817	477,906	478,914	408,205
<u>55,863,303</u>	<u>54,075,451</u>	<u>52,573,725</u>	<u>50,420,993</u>	<u>51,746,983</u>	<u>60,080,228</u>
8,630,729	9,004,224	8,925,132	8,331,615	8,807,176	7,999,871
24,646,113	25,414,070	26,624,516	24,534,124	23,449,671	24,773,584
13,086,601	14,057,676	13,873,005	12,460,296	13,506,755	13,547,204
597,709	712,703	688,640	765,013	708,524	769,483
2,307,383	1,405,210	1,864,821	1,843,800	1,901,247	1,426,415
3,986,566	3,912,795	3,670,704	3,549,926	3,223,250	3,262,250
830,000	865,000	910,000	945,000	985,000	1,020,000
776,549	710,111	689,500	666,865	609,981	520,597
<u>54,861,650</u>	<u>56,081,789</u>	<u>57,246,318</u>	<u>53,096,639</u>	<u>53,191,604</u>	<u>53,319,404</u>
<u>1,001,653</u>	<u>(2,006,338)</u>	<u>(4,672,593)</u>	<u>(2,675,646)</u>	<u>(1,444,621)</u>	<u>6,760,824</u>
-	-	-	-	-	4,965,000
-	-	-	-	-	292,966
-	-	-	-	-	(5,060,000)
3,445,684	6,058,933	9,250,201	7,427,440	5,898,961	20,175,143
-	-	-	-	-	-
(2,693,004)	(5,403,007)	(6,271,623)	(4,960,270)	(4,376,101)	(21,392,144)
-	-	-	-	-	-
<u>752,680</u>	<u>655,926</u>	<u>2,978,578</u>	<u>2,467,170</u>	<u>1,522,860</u>	<u>(1,019,035)</u>
<u>\$ 1,754,333</u>	<u>\$ (1,350,412)</u>	<u>\$ (1,694,015)</u>	<u>\$ (208,476)</u>	<u>\$ 78,239</u>	<u>\$ 5,741,789</u>
3.10%	2.98%	3.01%	3.17%	3.18%	3.07%

CITY OF ROYAL OAK, MICHIGAN

Revenue Capacity Information

Taxable Value and Assessed Value of Taxable Property

Last Ten Fiscal Years

Tax Year	Fiscal Year	Real Property Taxable Value				Industrial Facilities Tax (IFT)	Total Real
		Residential	Commercial	Industrial			
2003	2004	\$ 1,438,121,583	\$ 308,954,576	\$ 56,238,050	\$ 599,240	\$ 1,803,913,449	
2004	2005	1,527,187,417	320,080,826	51,323,010	-	1,898,591,253	
2005	2006	1,636,065,740	337,410,500	52,529,200	-	2,026,005,440	
2006	2007	1,760,779,950	355,053,760	54,154,390	-	2,169,988,100	
2007	2008	1,875,049,470	378,328,500	56,432,540	-	2,309,810,510	
2008	2009	1,889,916,570	393,623,270	58,732,400	-	2,342,272,240	
2009	2010	1,859,817,935	413,633,900	57,320,450	-	2,330,772,285	
2010	2011	1,688,549,090	403,781,590	54,329,690	-	2,146,660,370	
2011	2012	1,648,632,770	396,588,890	43,977,480	-	2,089,199,140	
2012	2013	1,626,988,850	391,226,770	41,045,340	-	2,059,260,960	

Note: Under Michigan law, the revenue base is Taxable Value.

Source: City Assessor's records.

Personal Property Taxable Value						
Personal	Industrial Facilities Tax (IFT)	Total Personal	Total Taxable Value	Direct Tax Rate (mills)	Assessed Value (Including IFTs)	Taxable as a % of Assessed Value
\$ 135,071,970	\$ 5,385,880	\$140,457,850	\$ 1,944,371,299	11.7980	\$2,608,639,195	74.5%
139,785,294	577,080	140,362,374	2,038,953,627	11.9556	2,746,631,540	74.2%
131,155,090	265,640	131,420,730	2,157,426,170	11.7816	2,871,791,330	75.1%
130,043,660	3,177,250	133,220,910	2,303,209,010	11.6701	3,015,692,720	76.4%
124,894,290	4,931,860	129,826,150	2,439,636,660	11.4366	3,119,200,310	78.2%
113,121,190	4,893,960	118,015,150	2,460,287,390	11.4333	2,991,369,550	82.2%
111,014,890	4,908,820	115,923,710	2,446,695,995	11.6860	2,813,076,355	87.0%
116,007,990	5,712,590	121,720,580	2,268,380,950	11.7131	2,468,153,760	91.9%
119,051,890	14,124,730	133,176,620	2,222,375,760	11.7250	2,349,535,700	94.6%
137,095,330	9,577,040	146,672,370	2,205,933,330	11.7261	2,344,988,010	94.1%

CITY OF ROYAL OAK, MICHIGAN

Revenue Capacity Information

Property Tax Rates - Direct and Overlapping
Last Ten Fiscal Years

Tax Year	Fiscal Year	Direct City Taxes - Millage Rates (\$1 per 1,000) (1)						Total Direct Taxes
		General Operating		Solid Waste Operating		Library Operating	Voted Debt	
		Charter	Publications	Refuse-State	Refuse-Voted			
2003	2004	7.7048	0.0253	2.1011	0.5989	1.0000	0.3679	11.7980
2004	2005	7.5769	0.0240	2.0662	0.9501	0.9834	0.3550	11.9556
2005	2006	7.4806	0.0227	2.0399	0.9380	0.9709	0.3295	11.7816
2006	2007	7.4207	0.0222	2.0235	0.9304	0.9631	0.3102	11.6701
2007	2008	7.3947	0.0214	2.0164	0.7500	0.9597	0.2944	11.4366
2008	2009	7.3947	0.0213	2.0164	0.7500	0.9597	0.2912	11.4333
2009	2010	7.3947	0.0216	2.0164	0.9965	0.9597	0.2971	11.6860
2010	2011	7.3947	0.0234	2.0164	0.9965	0.9597	0.3224	11.7131
2011	2012	7.3947	0.0239	2.0164	0.9965	0.9597	0.3338	11.7250
2012	2013	7.3947	0.0225	2.0164	0.9965	0.9597	0.3363	11.7261

Notes:

- (1) General Operating millage includes the Charter operating rate. There are two Refuse rates: one rate is authorized by State statute and the other rate is by local voted authority.

Michigan law restricts the maximum millage that may be levied by the City without a vote of our residents, as follows:

Tax Year	Fiscal Year	General Operating		Solid Waste Operating		Library Operating	Voted Debt
		Charter	Publications	Refuse-State	Refuse-Voted		
2011	2012	7.3947	0.0239	2.0164	0.9965	0.9597	no limit
			not to exceed \$50,000 / year				

- (2) County Rate includes Oakland County, Oakland County Park, Oakland County Public Transit Authority, Huron Clinton Metropolitan Park Authority and, starting in 2008, the Detroit Zoo Authority rates.
- (3) Royal Oak Schools serve 98.98% of the taxable value of the city. Berkley and Clawson school districts serve the remaining area.
- (4) A homeowner's Principal Residence Exemption (P.R.E.) grants up to 18 mills of school tax relief to qualified homeowners (Public Act 15 of 2003, MCL 211.7cc as amended). It is administered by the local assessor and affects the local tax bill. An independent state homestead property tax credit (MCL 206.508 et seq.) to qualified homeowners and renters is administered directly by the Michigan Department of Treasury as additional property tax relief.
- (5) The DDA tax rate applies only to parcels within the approved Downtown District. It is in addition to all other applicable property tax rates.

Source: City Assessor's records.

Overlapping Taxes				Total Tax Rate	Overlapping Taxes Royal Oak Schools		Total (3)		Downtown Development Authority (DDA) (5)
County Taxes (2)	Intermediate School District	Oakland Community College	State Education Tax (SET)	Before School Taxes	School P.R.E. (3)	School Non-P.R.E. (3)	Tax Rate for P.R.E.	Tax Rate for Non-P.R.E.	
5.2471	3.3991	1.5983	5.0000	27.0425	7.8000	20.6061	34.8425	47.6486	1.7156
5.2438	3.3789	1.5889	6.0000	28.1672	7.5000	21.2061	35.6672	49.3733	1.7156
5.2411	3.3690	1.5844	6.0000	27.9761	6.0130	20.3161	33.9891	48.2922	1.6831
5.2361	3.3690	1.5844	6.0000	27.8596	7.7030	22.7100	35.5626	50.5696	1.6831
5.2361	3.3690	1.5844	6.0000	27.6261	7.6057	22.7100	35.2318	50.3361	1.6831
5.3361	3.3690	1.5844	6.0000	27.7228	7.4095	22.7100	35.1323	50.4328	1.6477
5.3361	3.3690	1.5844	6.0000	27.9755	7.3521	22.7100	35.3276	50.6855	1.6477
5.3361	3.3690	1.5844	6.0000	28.0026	7.7312	22.7100	35.7338	50.7126	1.6477
5.3361	3.3690	1.5844	6.0000	28.0145	7.7312	22.7100	35.7457	50.7245	1.6477
5.3361	3.3690	1.5844	6.0000	28.0156	7.7300	22.7100	35.7456	50.7256	1.6477

CITY OF ROYAL OAK, MICHIGAN

Revenue Capacity Information

Principal Property Taxpayers

Ten Year Comparison

Taxpayer	Assessment Year					
	2004			2013		
	Taxable Value	Rank	Percentage of Total	Taxable Value	Rank	Percentage of Total
Detroit Edison	\$ 32,052,410	1	1.65%	\$ 22,163,440	1	1.00%
Beaumont Hospital	14,252,990	3	0.73%	17,446,290	2	0.79%
Consumer's Energy	12,529,765	4	0.64%	15,262,510	3	0.69%
HHI FormTech Industries				14,292,680	4	0.65%
Flex-N-Gate				13,896,000	5	0.63%
Amber Equities, LLC	10,746,551	5	0.55%	12,250,660	6	0.56%
Sears Holding				8,381,480	7	0.38%
New Par/Verizon				8,126,810	8	0.37%
Main Eleven Royal Oak				7,013,550	9	0.32%
CH Royal Oak LLC				6,948,350	10	0.31%
Metaldyne	24,447,650	2	1.26%			
Co-op Services	9,043,300	6	0.47%			
Veltri Metal	8,857,100	7	0.46%			
National City Bank	7,664,740	8	0.39%			
Meijer, Inc.	7,568,720	9	0.39%			
Garber Family Printshop	6,241,450	10	0.32%			
Total taxable value of ten largest taxpayers	133,404,676		6.86%	125,781,770		5.70%
Total taxable value of all other taxpayers	1,810,966,623		93.14%	2,080,151,560		94.30%
Total taxable value of all taxpayers	<u>\$ 1,944,371,299</u>		<u>100.00%</u>	<u>\$ 2,205,933,330</u>		<u>100.00%</u>

Source: City Assessor

CITY OF ROYAL OAK, MICHIGAN

Revenue Capacity Information

Property Tax Levies and Collections
Last Ten Fiscal Years

Tax Year	Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount (1)	Percent of Levy		Amount	Percent of Levy
2003	2004	\$ 26,869,041	\$ 25,491,315	94.87%	\$ 1,168,274	\$ 26,659,589	99.22%
2004	2005	28,929,702	27,362,635	94.58%	1,392,526	28,755,161	99.39%
2005	2006	30,379,835	28,584,387	94.09%	1,691,315	30,275,702	99.65%
2006	2007	32,671,722	30,418,793	93.10%	2,025,141	32,443,196	99.30%
2007	2008	27,941,762	27,684,282	99.07%	23,752	27,708,034	99.16%
2008	2009	27,871,925	27,828,147	99.84%	3,855	27,832,002	99.85%
2009	2010	28,304,183	28,177,662	99.55%	105,667	28,283,329	99.92%
2010	2011	26,338,079	26,314,425	99.91%	23,302	26,337,727	99.99%
2011	2012	25,685,056	25,656,002	99.88%	13,746	25,669,748	99.94%
2012	2013	32,676,999	32,629,339	99.85%	25,795	32,655,134	99.93%

Note: The amount collected within the fiscal year includes delinquent real taxes turned over to Oakland County on March 1 of every year for collection.

Source: City Treasurer's records.

CITY OF ROYAL OAK, MICHIGAN

Debt Capacity Information

Ratios of Outstanding Debt
Last Ten Fiscal Years

	2004	2005	2006	2007
Governmental Activities				
General obligation bonds	\$ 14,990,000	\$ 18,170,000	\$ 17,700,000	\$ 17,810,000
Business-type Activities				
General obligation bonds	24,437,387	23,327,387	23,757,387	22,437,387
Loans and Contractual obligations	31,280,486	32,744,671	32,447,026	31,164,996
Total	55,717,873	56,072,058	56,204,413	53,602,383
Component Unit Activities				
General obligation bonds	725,000	625,000	525,000	425,000
Total debt of the City	\$ 71,432,873	\$ 74,867,058	\$ 74,429,413	\$ 71,837,383
Total taxable value	\$ 1,994,371,299	\$ 2,038,953,627	\$ 2,157,426,170	\$ 2,303,209,010
Ratio of total debt to taxable value	3.58%	3.67%	3.45%	3.12%
Total population	58,485	58,279	57,984	55,777
Total debt per capita	\$1,221	\$1,285	\$1,284	\$1,288

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Source: City Finance Department

2008	2009	2010	2011	2012	2013
<u>\$ 19,625,000</u>	<u>\$ 19,850,000</u>	<u>\$ 18,610,000</u>	<u>\$ 17,335,000</u>	<u>\$ 16,005,000</u>	<u>\$ 14,530,000</u>
21,047,387	30,132,387	28,317,387	26,437,387	24,957,387	23,427,387
<u>29,946,268</u>	<u>30,149,462</u>	<u>29,280,006</u>	<u>27,504,922</u>	<u>25,650,523</u>	<u>23,739,452</u>
<u>50,993,655</u>	<u>60,281,849</u>	<u>57,597,393</u>	<u>53,942,309</u>	<u>50,607,910</u>	<u>47,166,839</u>
<u>300,000</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 70,918,655</u>	<u>\$ 80,281,849</u>	<u>\$ 76,207,393</u>	<u>\$ 71,277,309</u>	<u>\$ 66,612,910</u>	<u>\$ 61,696,839</u>
\$ 2,439,636,660 2.91%	\$ 2,460,287,390 3.26%	\$ 2,446,695,995 3.11%	\$ 2,268,380,950 3.14%	\$ 2,222,375,760 3.00%	\$ 2,205,933,330 2.80%
54,903	54,365	56,133	57,281	54,903	59,478
\$1,292	\$1,477	\$1,358	\$1,244	\$1,213	\$1,037

CITY OF ROYAL OAK, MICHIGAN

Debt Capacity Information

Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business-type Activities	Net General Bonded Debt
	Limited tax General Obligation Bonds (LTGO)	Tax Supported Bonds (UTGO)	Less Pledged Debt Service Funds	Limited tax General Obligation Bonds (LTGO)	
2004	\$ 6,590,000	\$ 8,400,000	\$ 680,823	\$ 24,437,387	\$ 23,308,210
2005	10,085,000	8,085,000	1,046,485	23,327,387	26,373,872
2006	9,940,000	7,760,000	1,437,900	23,757,387	27,375,287
2007	10,390,000	7,420,000	1,765,680	22,437,387	27,173,067
2008	12,560,000	7,065,000	1,385,001	21,047,387	27,927,388
2009	13,150,000	6,700,000	34,911	30,132,387	36,617,298
2010	12,295,000	6,315,000	30,222	28,317,387	34,327,609
2011	11,420,000	5,915,000	33,163	26,437,387	31,975,550
2012	10,510,000	5,495,000	37,897	24,957,387	30,010,284
2013	9,565,000	4,965,000	176,120	23,427,387	28,203,507

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.



Taxable Value	Governmental Debt as a Percentage of Taxable Value	Population	Governmental Debt per Capita
\$ 1,944,371,299	1.20%	58,485	399
2,038,953,627	1.29%	58,279	453
2,157,426,170	1.27%	57,984	472
2,303,209,010	1.18%	55,777	487
2,439,636,660	1.14%	54,903	509
2,460,287,390	1.49%	54,365	674
2,446,695,995	1.40%	56,133	612
2,268,380,950	1.41%	57,281	558
2,222,375,760	1.35%	57,364	523
2,205,933,330	1.28%	59,478	474



CITY OF ROYAL OAK, MICHIGAN

Debt Capacity Information

Direct and Overlapping Governmental Activities Debt
June 30, 2013

Government Unit	Gross	Self-Supporting	Net	Net Debt	
				Capita	% of Taxable Value
Direct Debt - City of Royal Oak	\$ 61,696,839	\$ 35,986,839	\$ 25,710,000	\$432	1.17%
Overlapping Debt:					
	Gross (1)	City share as % of Gross (1)	Net City Share		
Royal Oak School District	\$ 59,170,000	97.00%	\$ 57,394,900		
Berkley School District	17,985,000	2.03%	365,096		
Clawson School District	25,000,000	0.92%	230,000		
Oakland County at large	119,779,697	4.51%	5,402,064		
Oakland Intermediate School District	56,670,000	4.53%	2,567,151		
Oakland County Community College	<u>3,765,000</u>	4.54%	<u>170,931</u>		
Total Overlapping Debt	<u>282,369,697</u>		<u>66,130,142</u>	<u>1111.84206</u>	<u>3.00%</u>
Total Direct and Overlapping Debt	<u>\$ 344,066,536</u>		<u>\$ 91,840,142</u>	<u>\$1,544</u>	<u>4.17%</u>

(1) Overlapping debt information obtained from Municipal Advisory Committee of Michigan

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Royal Oak. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every tax payer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

CITY OF ROYAL OAK, MICHIGAN

Debt Capacity Information

Computation of Legal Debt Margin
Last Ten Fiscal Years

As of June 30	2004	2005	2006	2007
Valuation base				
State equalized valuation - excluding IFT values	\$ 2,602,654,075	\$ 2,746,054,460	\$ 2,871,525,690	\$ 3,012,515,470
Plus: equivalent valuation of Act 198 exemptions	5,985,120	577,080	265,640	3,177,250
Total valuation	<u>\$ 2,608,639,195</u>	<u>\$ 2,746,631,540</u>	<u>\$ 2,871,791,330</u>	<u>\$ 3,015,692,720</u>
Legal debt limitation - 10% of total valuation	\$ 259,966,151	\$ 274,576,592	\$ 287,139,287	\$ 301,092,684
Calculation of debt subject to limit:				
Debt outstanding	71,432,873	74,867,058	75,282,703	71,837,383
Less: Bonds not subject to limit	(41,917,168)	(42,864,058)	(46,219,294)	(44,273,335)
Net debt subject to limit	<u>29,515,705</u>	<u>32,003,000</u>	<u>29,063,409</u>	<u>27,564,048</u>
Additional Debt which can be legally incurred	<u>\$ 230,450,446</u>	<u>\$ 242,573,592</u>	<u>\$ 258,075,878</u>	<u>\$ 273,528,636</u>
Non-exempt debt as a percent of debt limit	1.13%	1.17%	1.01%	0.91%

Source: City Finance Department

Note:

Section 21 of Article VII of the Michigan Constitution establishes the City, subject to statutory and constitutional limitations for municipalities to incur debt for public purposes:

"The legislature shall provide by general laws for the incorporation of cities and villages. Such laws shall limit their rate of ad valorem property taxation for municipal purposes, and restrict the powers of cities and villages to borrow money and contract debts. Each city and village is granted power to levy other taxes for other public purposes, subject to the limitations and prohibitions provided by the constitution or by law."

In accordance with the foregoing authority granted to the State Legislature, the Home Rule Cities Act limits the amount of debt a home rule city may have outstanding at any time. Section 4-a of the Home Rule Cities Act provides:

"The net indebtedness incurred for all public purposes may be as much as but shall not exceed the greater of the following:

- (a) Ten percent of all the real and personal property of the city adjusted for tax abated property.
- (b) Fifteen percent of the assessed value of all the real and personal property in the city if that portion of the total amount of indebtedness incurred which exceeds 10% is or has been used solely for the construction or renovation of hospital facilities."

Significant exceptions to the debt limitation have been permitted by the Home Rule Cities Act for certain types of indebtedness which include: special assessment bonds and Michigan transportation fund bonds (formerly motor vehicle highway fund bonds), even though they are general obligations of the City; revenue bonds payable from revenue only, whether secured by a mortgage or not; bonds issued or contract obligations or assessments incurred to comply with an order of the Water Resources Commission of the State or a court of competent jurisdiction; obligations incurred for water supply, sewage, drainage, refuse disposal or resource recovery projects necessary to protect the public health by abating pollution; and bonds issued for construction, improvements and replacement of a combined sewer overflow abatement facility. The resources of a sinking fund pledged for the retirement of outstanding bonds shall also be excluded in computing the debt limitation.

The ten percent limit may be exceeded by 3/8 of 1% in case of flood, fire or other calamity.



2008	2009	2010	2011	2012	2013
\$ 3,114,268,450	\$ 2,986,475,590	\$ 2,808,167,535	\$ 2,462,441,170	\$ 2,349,535,700	\$ 2,335,410,970
4,931,860	4,893,960	4,908,820	5,712,590	14,124,730	9,577,040
<u>\$ 3,119,200,310</u>	<u>\$ 2,991,369,550</u>	<u>\$ 2,813,076,355</u>	<u>\$ 2,468,153,760</u>	<u>\$ 2,363,660,430</u>	<u>\$ 2,344,988,010</u>
\$ 311,920,031	\$ 299,136,955	\$ 281,307,636	\$ 246,815,376	\$ 236,366,043	\$ 234,498,801
70,918,655	80,281,849	76,207,393	71,277,309	66,612,910	61,696,839
(43,878,655)	(46,396,849)	(44,452,393)	(26,437,387)	(38,897,910)	(35,986,839)
<u>27,040,000</u>	<u>33,885,000</u>	<u>31,755,000</u>	<u>44,839,922</u>	<u>27,715,000</u>	<u>25,710,000</u>
<u>\$ 284,880,031</u>	<u>\$ 265,251,955</u>	<u>\$ 249,552,636</u>	<u>\$ 201,975,454</u>	<u>\$ 208,651,043</u>	<u>\$ 208,788,801</u>
0.87%	1.13%	1.13%	1.82%	1.17%	1.10%



CITY OF ROYAL OAK, MICHIGAN

Debt Capacity Information

Pledged Revenue Coverage
Last Ten Fiscal Years

Fiscal Year	Water Revenue Bonds						
	Water & Sewer Operating Revenue	Less: Applicable Operating Expenses (1)	Net Revenue Available for Debt Service	Debt Service Requirement			Coverage
				Principal	Interest	Total	
2004	\$ 15,196,867	\$ 13,044,416	\$ 2,152,451	\$ 896,906	\$ 206,890	\$ 1,103,796	195%
2005	16,777,421	14,082,981	2,694,440	1,964,171	196,159	2,160,330	125%
2006	19,115,763	14,109,712	5,006,051	2,163,984	204,050	2,368,034	211%
2007	19,714,401	14,563,795	5,150,606	1,972,419	379,445	2,351,864	219%
2008	21,114,411	14,800,538	6,313,873	1,914,068	360,767	2,274,835	278%
2009	20,683,908	14,911,446	5,772,462	2,443,181	414,129	2,857,310	202%
2010	21,751,452	16,101,596	5,649,856	2,681,982	1,246,379	3,928,361	144%
2011	25,940,143	18,970,691	6,969,452	2,758,597	1,228,393	3,986,990	175%
2012	27,426,573	19,275,416	8,151,157	2,829,400	1,151,522	3,980,922	205%
2013	26,532,412	19,739,321	6,793,091	2,911,071	1,063,927	3,974,998	171%

Note: (1) Operating expenses net of depreciation and amortization.

Source: City Finance Department

CITY OF ROYAL OAK, MICHIGAN

Demographic and Economic Information

Demographic Statistics

Last Ten Fiscal Years

Fiscal Year Ended June 30	Number of Households (1)	Population (1)	Per Capita Personal Income (2)	Total Personal Income (\$000)	Median Age (3)	School Enrollment (4)
2004	28,678	58,485	\$ 49,776	\$2,911,149	38.6	6,017
2005	28,722	58,279	51,078	2,976,775	36.2	5,726
2006	28,760	57,984	52,310	3,033,143	39.3	5,496
2007	28,889	55,777	53,429	2,980,109	39.5	5,301
2008	28,674	54,903	54,900	3,014,175	39.9	5,270
2009	28,601	54,365	50,334	2,736,408	40.1	5,489
2010	27,639	56,133	49,917	2,801,991	40.6	5,528
2011	28,169	57,281	49,917	2,859,296	39.1	5,470
2012	28,216	57,364	49,917	2,863,439	40.5	5,172
2013	29,342	59,478	53,297	3,169,999	37.8	5,163

Source:

- * Information not available
- (1) U.S. Census and SEMCOG
- (2) 2003-2010 U.S. Department of Commerce, Bureau of Economic Analysis, Regional Bearfacts for Oakland County, MI. 2011-2012 Estimated using last year available.
- (3) U.S. Census estimates
- (4) Royal Oak Schools Fall enrollment count. (excludes Alternative Education)
- (5) Michigan Dept. of Labor & Economic Growth (MDLEG): Labor Market Information. Data is not seasonally adjusted and it is on a calendar basis. Current year is as of September.



Royal Oak (5)		Michigan (5)	
Labor Force	Unemployment Rate	Labor Force (000)	Unemployment Rate
36,205	3.5%	5,043	7.1%
36,009	3.5%	5,063	6.8%
35,684	3.5%	5,071	6.9%
35,342	3.8%	5,038	7.1%
34,503	4.4%	4,976	8.3%
33,082	8.2%	4,889	13.6%
33,222	8.4%	4,852	13.8%
32,861	6.7%	4,749	11.1%
33,122	6.7%	4,701	11.0%
34,121	5.3%	4,760	8.7%

CITY OF ROYAL OAK, MICHIGAN

Demographic and Economic Information

Principal Employers Ten-Year Comparison

Company Name	Product/Service	2004			2013		
		Employees	Rank	Percentage of Total	Employees	Rank	Percentage of Total
William Beaumont Hospital	Hospital	10,452	1	29.03%	10,386	1	30.44%
City of Royal Oak	Municipality	500	3	1.39%	442	2	1.30%
Royal Oak School District	Education	895	2	2.49%	407	3	1.19%
Oakland Community College	Education				437	4	1.28%
Flex-N-Gate Royal Oak	Automotive supplier				380	5	1.11%
HHI - Form Tech Industries LLC	Automotive Supplier				250	6	0.73%
Meijer, Inc.	Retailer/grocery store	450	4	1.25%	327	7	0.96%
Holiday Market	Grocery store				275	8	0.81%
Consumers Energy	Utility	200	8	0.56%	315	9	0.92%
Detroit Zoological Society	Zoo				350	10	1.03%
National City Bank	Financial Services	403	5	1.12%			-
Metaldyne	Automotive supplier	290	6	0.81%			-
Hawthorne Metal Products	Automotive supplier	280	7	0.78%			-
SBC Ameritech	Utility	200	9	0.56%			-
Detroit Edison	Utility	95	10	0.26%			-
Total		13,765		38.23%	13,569		39.77%

Sources: Royal Oak Finance Department

CITY OF ROYAL OAK, MICHIGAN

Operating Information

Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function / Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government										
City hall	1	1	1	1	1	1	1	1	1	1
Courthouse	1	1	1	1	1	1	1	1	1	1
Police										
Police stations	1	1	1	1	1	1	1	1	1	1
Marked patrol vehicles	33	32	32	31	29	29	27	20	20	26
Other police vehicles	23	23	21	15	16	16	13	15	15	15
Fire										
Fire stations	3	3	3	3	3	3	3	3	3	3
Fire response vehicles	9	8	8	8	8	8	8	8	8	8
Ambulance vehicles	4	4	4	4	4	4	4	4	4	4
Public Parking										
Spaces	3,719	3,557	3,445	3,445	3,424	3,678	3,678	3,678	3,678	3,678
Decks	1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532
Lots	923	923	778	821	1,092	1,244	1,380	1,380	1,380	1,380
Streets	696	675	757	757	750	766	766	766	766	766
Meters	1,760	1,739	1,676	1,717	1,950	2,010	2,151	2,151	2,210	2,210
Parks and Recreation										
Community center	2	2	2	2	2	2	2	2	2	2
Number of parks	50	50	50	50	50	50	50	50	50	50
Park acreage	310	310	310	310	310	310	310	310	310	310
Golf courses/holes	2 / 9 ea.	2 / 9 ea.	2 / 9 ea.	2 / 9 ea.	2 / 9 ea.	2 / 9 ea.	2 / 9 ea.	2 / 9 ea.	2 / 9 ea.	2 / 9 ea.
Indoor ice skating surfaces	2	2	2	2	2	2	2	2	2	2
Tennis courts	33	33	33	33	33	33	33	33	33	32/ 1 pick
Library										
Branches	1	1	1	1	1	1	1	1	1	1
Collection -number of items	131,989	139,309	132,186	139,843	153,499	175,713	185,301	177,803	181,523	181,474
Public computers	23	23	36	36	36	36	36	47	44	44
Roads and Sidewalks										
Miles of major streets	*	*	*	64.40	64.40	64.40	64.40	64.40	64.40	63.96
Miles of local streets	*	*	*	148.27	148.27	148.27	148.27	148.27	148.27	148.24
Miles of sidewalk	*	*	*	420	420	420	420	420.5	420.6	421.3
Utilities										
Water										
Miles of water main	215	215	215	215	215	215.50	215.50	217.00	217	217.60
Miles of sewer	357	357	357	357	357	357.70	357.70	358.50	359	358.65
Number of hydrants	2054	2057	2062	2064	2064	2070	2070	2111	2,115	2127
Forestry										
Number of trees in rights-of-way	*	*	*	21,138	23,121	23,121	23,121	20,781	22,048	20,541

Source: City Departments

Note: * Information not available

CITY OF ROYAL OAK, MICHIGAN

Operating Information

Operating Indicators by Function/Program
Last Ten Fiscal Years
Fiscal Year Ending June 30

Function / Program	2004	2005	2006	2007
Election data (calendar year)				
Registered voters	49,605	47,098	46,047	46,111
Elections held	3	3	3	1
Voters (at the polls or absentee)	35,204	16,645	27,746	8,222
Percent voting	71.0%	35.3%	60.3%	17.8%
Vital Records (calendar year)				
Birth	6,658	6,230	6,094	6,107
Death	2,016	1,994	1,995	2,143
District Court				
Number of court cases by judges	6,934	6,946	7,689	7,404
Number of court cases by magistrates	8,233	9,441	10,725	8,463
Number of traffic tickets disposed	23,940	25,503	27,157	28,146
Number of criminal cases disposed	2,020	2,861	2,706	2,986
Number of civil cases disposed	2,666	2,430	2,662	2,765
Number of parking tickets disposed	90,700	81,211	68,526	86,140
Assessing				
Parcels (tax / calendar year)	23,209	23,328	24,172	24,280
Documents processed (prior to 2008 PTAs only)	1,358	1,033	864	841
Building and Safety				
Permits issued	1,907	1,730	1,522	1,375
Estimated permit value (\$000)	\$83,172	\$106,404	\$109,009	\$53,464
Police (calendar year, 2009 through June 30)				
Calls for service	33,077	34,340	33,733	31,743
Group A offenses	3,286	3,635	3,899	3,776
Group B offenses	1,769	2,260	2,205	2,621
Traffic violations issued	23,832	23,236	26,956	21,635
Parking violations issued	*	80,314	67,519	92,136
Fire				
Fire runs	1,510	1,585	1,492	1,620
Emergency medical runs	3,608	3,648	3,573	3,590
Inspections	*	165	259	261
Human Resources				
Employment applications - full & part-time	975	1,383	985	986
Hires, position changes, retirements, terminations	89	55	64	45
Workers' comp. claims filed - medical & indemnity	102	93	59	62
Health insurance enrollees - Employees	340	330	321	311
Health insurance enrollees - Retirees	382	387	386	389

Source: City Departments

Note: * Information not available

2008	2009	2010	2011	2012	2013
47,881	47,374	48,167	48,167	49,034	49,080
3	1	1	1	3	1
35,357	8,553	7,456	7,456	34,607	*
73.8%	17.7%	15.5%	15.5%	70.6%	*
5,975	8,404	5,053	5,070	5,983	*
2,046	2,017	1,870	1,823	1,693	*
7,768	7,928	8,081	7,607	7,341	7,121
9,926	8,190	9,574	7,947	7,012	5,451
24,626	20,692	18,797	13,906	13,836	12,835
4,376	3,354	4,743	4,503	1,968	3,913
3,138	3,288	3,358	3,024	2,879	2,945
91,226	77,403	87,650	98,003	97,425	93,388
27,867	27,754	27,632	27,608	27,641	27,641
3,344	1,254	1,194	4,479	4,061	4,284
1,289	564	1,636	1,741	1,601	1,779
\$53,075	\$6,859	\$34,772	\$30,539	\$33,116	\$70,480
32,140	31,602	31,111	29,887	37,297	*
3,616	3,242	2,949	2,963	2,601	*
2,590	2,478	2,199	1,948	1,179	*
20,934	17,212	15,221	13,659	13,035	*
79,776	86,322	88,830	97,391	93,661	*
1,869	1,532	1,625	1,806	1,824	2,020
3,951	3,828	3,537	3,711	3,898	3,993
271	291	513	435	515	448
329	548	332	333	822	1,007
61	49	78	202	107	154
83	64	66	61	61	63
300	287	293	242	254	266
380	379	391	408	438	440

CITY OF ROYAL OAK, MICHIGAN

Operating Information

Operating Indicators by Function/Program

Last Ten Fiscal Years

Fiscal Year Ending June 30

Function / Program	2004	2005	2006	2007
Library (The library was closed for eight months in FY 2006 during remodeling.)				
Cardholders - new registrations	*	*	*	*
Cardholders - total registrations	23,894	27,077	29,812	24,364
Circulation - number of transactions	259,987	233,555	155,864	336,445
Number of visitors	252,705	232,888	75,000	296,578
Number of computer uses	33,888	38,902	31,037	104,043
Number of programs/events offered	*	*	*	345
Number of program/event attendees	*	*	*	9,513
Parks and recreation				
Ice rental and other use (hours per calendar year)	7,927	7,269	7,702	7,458
Recreation program participants	*	11,694	12,527	15,124
Golf Course				
Rounds of Golf - Normandy Oaks	*	*	*	15,107
Rounds of Golf - Royal Oak	*	*	*	25,883
Senior Programs				
Senior activity sessions	5,500	4,654	4,585	4,000
Senior activity participants	115,000	103,699	98,685	70,909
Senior meals served on-site and delivered	33,320	37,439	55,712	62,100
Senior transportation trips	17,839	17,757	17,321	18,000
Senior AGE program - Service Hours	23,500	24,000	24,000	24,000
Senior ROSES program in-home support jobs	3,297	2,995	2,300	2,000
Public Works / Engineering				
Miles of street resurfaced	7.44	0.69	0.46	0.00
Square feet of sidewalk - removed & replaced	329,240	230,710	329,738	*
Square feet of sidewalk - new	14,879	35,628	55,311	*
Curbside refuse collected (tons)	32,403	30,185	28,620	27,778
Curbside compost collected (tons)	9,739	8,830	6,706	9,006
Curbside recyclables collected (tons)	4,279	4,069	3,477	3,043
Leaf collection (tons)	6,611	6,662	9,680	3,900
Feet of watermain - replaced	3,620	3,892	3,830	3,693
Feet of watermain - new	270	1,395	306	1,165
Feet of sewer - replaced	612	0	3,111	579
Feet of sewer - new	95	0	0	1,708
Utilities - Water and Sewer				
Number of customers billed	23,669	23,743	23,802	23,848
Water units purchased (100 cubic feet)	318,265,000	308,870,900	315,553,300	332,034,800
Water units billed (100 cubic feet)	305,206,073	292,866,093	304,626,900	280,103,918
Wastewater units disposed (100 cubic feet)	*	*	311,874,000	302,249,700

Source: City Departments

Note: * Information not available

2008	2009	2010	2011	2012	2013
4,415	4,860	4,620	4,064	3,677	3,648
25,771	28,166	30,700	31,762	32,262	32,367
360,333	405,067	423,356	455,847	451,097	405,101
481,986	618,279	653,482	651,552	572,957	519,595
97,482	77,910	65,858	64,075	74,560	66,234
435	549	532	510	704	521
13,180	15,862	14,664	16,172	16,323	15,441
7,496	7,820	7,459	7,511	*	7,888
15,756	16,208	16,548	16,560	16,600	16,688
17,230	16,136	14,224	10,275	9,536	9,127
27,140	26,017	24,354	17,970	17,340	16,240
3,794	3,879	4,019	4,147	4,176	4,214
93,275	95,832	96,549	90,641	95,742	87,787
42,168	34,010	34,496	28,208	24,052	13,429
18,120	18,690	16,755	15,249	14,101	12,611
24,000	24,000	19,675	24,000	24,000	24,000
2,045	2,542	2,617	3,164	3,839	2,090
2.11	3.00	3.38	2.60	2.52	2.33
22,364	31,000	43,465	29,583	242,330	299618
9,973	1,000	2,069	1,100	1,989	19363
28,690	24,939	23,587	23,226	22,780	22,145
10,829	10,432	10,337	9,943	7,770	7,730
3,415	3,654	3,754	3,940	3,908	4,690
5,125	3,643	3,256	10,340	3,677	3,330
8,373	9,765	6,048	8,270	5,323	10160
1,160	2,333	2,527	499	892	840
1,625	1,967	0	0	0	0
2,155	989	0	0	801	801
23,873	23,894	23,892	23,907	23,912	23,929
293,807,500	278,193,100	260,659,900	266,638,900	275,758,400	262,629,400
288,715,060	261,780,300	247,389,000	264,545,100	248,509,201	246,613,100
293,592,500	277,958,800	264,178,600	266,435,300	275,555,200	262,378,200

CITY OF ROYAL OAK, MICHIGAN

Operating Information

Authorized Full-time Employees by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year Ending June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
44th District Court/Probation	23	23	22	22	22	22	22	20	20	20
Administrative Services										
Manager	3	2	2	2	2	2	2	2	2	3
Attorney	4	4	5	4	5	4	4	3	3	3
City Clerk	7	7	4	4	4	4	5	4	4	4
Human Resources	5	4	4	4	4	4	4	2	2	2
Building	12	12	11	11	11	11	8	5	5	5
Code Enforcement	7	7	6	5	5	4	6	4	2	2
Engineering	12	9	11	10	10	10	10	7	9	7
Planning	5	5	6	5	5	5	4	4	4	3
Block Grant	3	3	3	3	3	2	1	1	1	1
Housing	2	2	2	2	2	1	2	1	1	-
Finance Group	7	6	6	6	6	6	6	6	5	5
Assessing	5	5	5	4	4	4	4	4	3	3
Purchasing	1	1	1	1	1	1	-	-	-	-
Treasurer	5	5	5	5	5	5	4	4	4	4
Water Billing	2	2	2	2	2	1	1	1	1	1
Information Systems	6	6	6	6	6	4	4	4	4	4
Subtotal	85	79	79	74	75	68	65	51	49	46
Library	15	15	12	14	13	13	12	12	11	10
Public Safety										
Police	123	117	107	106	107	103	98	82	77	81
Fire	72	68	70	65	63	63	62	56	56	56
Subtotal	195	185	177	171	170	166	160	138	133	137
Recreation & Public Services										
Public Service										
Parks & Forestry	16	14	13	8	8	8	8	2	8	7
CH Building Maintenance	2	2	2	2	2	2	2	2	2	2
Highway	23	20	14	16	16	14	14	-	-	-
Motor Pool	12	12	12	12	12	11	11	10	9	9
Electrical	2	2	2	2	1	1	1	1	-	-
Solid Waste	-	1	1	1	1	1	2	15	13	14
Water Maintenance	9	9	8	9	9	9	8	12	8	7
Water Meter Services	6	6	6	6	6	6	6	5	5	4
Sewer Maintenance	10	10	9	9	9	9	8	9	8	7
Auto Parking	3	3	3	3	3	3	3	3	3	3
Recreation	4	4	3	2	2	2	2	2	2	2
Ice Arena	1	1	1	1	1	1	1	1	-	-
Senior Services	2	2	2	2	2	2	2	2	1	1
Subtotal	90	86	76	73	72	69	68	64	59	56
Total	408	388	366	354	352	338	327	285	272	269.0

Note: Positions are authorized budget positions as approved in the original budget.

Source: City Finance Department