

# Annual Local Unit Fiscal Report

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| Local Unit Basic Information |          |            |              |                  |                   |
|------------------------------|----------|------------|--------------|------------------|-------------------|
| County:                      | OAKLAND  | Type:      | City         | Local Unit Name: | City of Royal Oak |
| Municode:                    | 63-2-190 | FY Ending: | 2022         | Year End Month:  | 6                 |
| Form ID: 110284              |          |            | Instructions |                  | FAQs              |

| Attachment      | Filename    | Description |
|-----------------|-------------|-------------|
| Attachment File | Description |             |

## STATEMENT OF OPERATIONS

| 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           | REVENUE         |
|---------------------------------------------------------------------------------------------------------|----------------------|-----------------------------------|-----------------|------------------------------|------------------|------------------------|---------------------------------|-----------------|-----------------|
|                                                                                                         |                      |                                   |                 |                              |                  |                        |                                 |                 | TAX REVENUE     |
|                                                                                                         |                      | 101-Fund                          | 102-499 Funds   | 500-599 Funds                | 601-699 Funds    |                        | 101-699 Funds + Component units |                 |                 |
| Tax Reverted Property                                                                                   | 424                  |                                   |                 |                              |                  |                        |                                 | U99             |                 |
| Payment in-Lieu-of Taxes (PILOT)                                                                        | 432                  | \$15,000.00                       | \$15,199.00     |                              |                  |                        |                                 | C30             | \$15,199.00     |
| Swamp Land Taxes, Forest Reserve                                                                        | 429, 430             |                                   |                 |                              |                  |                        |                                 | C30             |                 |
| Commercial Facilities Tax (Act 255 of 1978)                                                             | 433                  |                                   |                 |                              |                  |                        |                                 | T01             |                 |
| Trailer Taxes (Act 243 of 1959)                                                                         | 434                  |                                   |                 |                              |                  |                        |                                 | T99             |                 |
| Transient Guest Lodging Tax (Act 263 of 1974)                                                           | 435                  |                                   |                 |                              |                  |                        |                                 | T19             |                 |
| Industrial Facilities Tax (Act 198 of 1974)                                                             | 437                  |                                   |                 |                              |                  |                        |                                 | T01             |                 |
| Income Tax                                                                                              | 438                  |                                   |                 |                              |                  |                        |                                 | T40             |                 |
| Property Tax (includes delinquent taxes, penalties, interest, fees, community-wide special assessments) | 401-449 Except Above | \$21,804,000.00                   | \$21,877,884.00 | \$28,524,617.00              | \$2,437,221.00   |                        | \$5,843,392.00                  | T01             | \$58,683,114.00 |
| TOTAL TAX REVENUE                                                                                       |                      | \$21,819,000.00                   | \$21,893,083.00 | \$28,524,617.00              | \$2,437,221.00   |                        | \$5,843,392.00                  | \$58,698,313.00 |                 |

## SPECIAL ASSESSMENTS

|                                   |                      |                                   |                |                              |                  |                        |                 |                |                |
|-----------------------------------|----------------------|-----------------------------------|----------------|------------------------------|------------------|------------------------|-----------------|----------------|----------------|
| Special Assessments               | 450-474              |                                   |                | \$396,498.00                 |                  |                        |                 |                | \$396,498.00   |
| TOTAL SPECIAL ASSESSMENTS         |                      |                                   |                | \$396,498.00                 |                  |                        |                 | \$396,498.00   |                |
| 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              | \$1,763,500.00                    | \$1,737,216.00 | \$1,050.00                   |                  |                        |                 | T99            | \$1,738,266.00 |
|                                   |                      | 0                                 | 0              |                              |                  |                        |                 |                | 0              |
| Non-Business Licenses and Permits | 490-500              | \$43,100.00                       | \$37,259.00    | \$2,323,401.00               |                  |                        |                 | T99            | \$2,360,660.00 |
|                                   |                      |                                   |                | 0                            |                  |                        |                 |                | 0              |
| TOTAL LICENSES AND PERMITS        |                      | \$1,806,600.00                    | \$1,774,475.00 | \$2,324,451.00               |                  |                        |                 | \$4,098,926.00 |                |
|                                   |                      | 0                                 | 0              | 0                            |                  |                        |                 |                |                |
| 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                  | \$31,000.00                       | \$38,082.00    | \$334,259.00                 |                  |                        |                 | B89            | \$372,341.00   |
| Public Safety                     | 505                  |                                   |                | \$117,718.00                 |                  |                        |                 | B89            | \$117,718.00   |
| Sanitation                        | 513                  |                                   |                |                              |                  |                        |                 | B89            |                |
| Health and/or Hospitals           | 516                  |                                   |                |                              |                  |                        |                 | B42            |                |
| Welfare                           | 519                  |                                   |                |                              |                  |                        |                 | B79            |                |
| Culture and Recreation            | 523                  |                                   |                |                              |                  |                        |                 | B89            |                |
| Housing & Community Development   | 522                  |                                   |                | \$2,116,088.00               |                  |                        |                 | B50            | \$2,116,088.00 |
|                                   |                      |                                   |                | 0                            |                  |                        |                 |                | 0              |
| All Other Federal Aid Grants      | 501-538 Except Above |                                   |                |                              |                  |                        |                 | B89            |                |
| TOTAL FEDERAL GRANTS              |                      | \$31,000.00                       | \$38,082.00    | \$2,568,065.00               |                  |                        |                 | \$2,606,147.00 |                |
|                                   |                      |                                   |                | 0                            |                  |                        |                 |                |                |
| 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                  | \$7,232,450.00                    | \$7,361,341.00 | \$754,823.00                 | \$79,615.00      |                        |                 | C89            | \$8,195,779.00 |
|                                   |                      | 0                                 | 0              |                              |                  |                        |                 |                | 0              |

|                                                |                            |                                         |                    |                                    |                     |                           |                    |                 |                    |
|------------------------------------------------|----------------------------|-----------------------------------------|--------------------|------------------------------------|---------------------|---------------------------|--------------------|-----------------|--------------------|
| Public Safety                                  | 543-545,<br>547, 570       |                                         |                    | \$363,489.00                       |                     |                           |                    | C89             | \$363,489.00       |
| Streets and<br>Highways (Act 51)               | 546                        |                                         |                    | \$7,459,334.0<br>0                 |                     |                           |                    | C46             | \$7,459,334.0<br>0 |
| Streets and<br>Highways (Non-Act<br>51)        | 546                        |                                         |                    | \$242,968.00                       |                     |                           |                    | C46             | \$242,968.00       |
| Sanitation                                     | 552                        |                                         |                    |                                    |                     |                           |                    | C89             |                    |
| Health                                         | 555                        |                                         |                    |                                    |                     |                           |                    | C42             |                    |
| Welfare                                        | 555                        |                                         |                    |                                    |                     |                           |                    | C79             |                    |
| Culture and<br>Recreation                      | 566                        |                                         |                    |                                    |                     |                           |                    | C89             |                    |
| Other General/All<br>Other State Aid<br>Grants | 540-579<br>Except<br>Above | \$77,000.00                             | \$58,561.00        | \$9,390.00                         |                     |                           |                    | C89             | \$67,951.00        |
| TOTAL STATE<br>GRANTS                          |                            | \$7,309,450.0<br>0                      | \$7,419,902.0<br>0 | \$8,830,004.0<br>0                 | \$79,615.00         |                           |                    | \$16,329,521.00 |                    |
| Description of<br>Account                      | Account<br>Number(s)       | General Fund<br>Final Amended<br>Budget | General Fund       | All Other<br>Governmental<br>Funds | Enterprise<br>Funds | Internal Service<br>Funds | Component<br>Units | Total           |                    |
| CONTRIBUTIONS FROM LOCAL UNITS                 |                            |                                         |                    |                                    |                     |                           |                    |                 |                    |
| General<br>Government                          | 581-599                    |                                         |                    |                                    |                     |                           |                    | D89             |                    |
| Public Safety                                  | 581-599                    |                                         |                    |                                    |                     |                           |                    | D89             |                    |
| Streets and<br>Highways                        | 581-599                    |                                         |                    |                                    |                     |                           |                    | D46             |                    |
| Sanitation                                     | 581-599                    |                                         |                    |                                    |                     |                           |                    | D89             |                    |
| Health and/or<br>Hospitals                     | 581-599                    |                                         |                    |                                    |                     |                           |                    | D42             |                    |
| Welfare                                        | 581-599                    |                                         |                    |                                    |                     |                           |                    | D79             |                    |
| Culture and<br>Recreation                      | 581-599                    |                                         |                    |                                    |                     |                           |                    | D89             |                    |
| Housing &<br>Community<br>Development          | 581-599                    | \$737,000.00                            | \$737,000.00       | \$3,533,590.0<br>0                 | \$584,440.00        |                           |                    | D50             | \$4,855,030.0<br>0 |
| Gas, Water, and<br>Electric Utilities          | 581-599                    |                                         |                    |                                    |                     |                           |                    | D89             |                    |
| Transit                                        | 581-599                    |                                         |                    |                                    |                     |                           |                    | D94             |                    |
| All Other                                      | 580-599<br>Except<br>Above | \$38,000.00                             | \$44,169.00        | \$198,580.00                       | \$17,273.00         |                           | \$64,000.00        | D89             | \$324,022.00       |
| TOTAL<br>CONTRIBUTIONS<br>FROM LOCAL<br>UNITS  |                            | \$775,000.00                            | \$781,169.00       | \$3,732,170.0<br>0                 | \$601,713.00        |                           | \$64,000.00        | \$5,179,052.00  |                    |

| 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           |                 |
|--------------------------------------------|----------------------|-----------------------------------|----------------|------------------------------|------------------|------------------------|-----------------|-----------------|-----------------|
| CHARGES FOR SERVICES                       |                      |                                   |                |                              |                  |                        |                 |                 |                 |
| All Other Services Rendered Charges        | 626-637              | \$2,598,310.00                    | \$2,568,718.00 | \$1,542,685.00               | \$0.00           | \$19,051,919.00        |                 | A89             | \$23,163,322.00 |
| Parking Facilities (garages, meters, etc.) | 652                  |                                   |                |                              | \$3,819,326.00   | \$0.00                 |                 | A60             | \$3,819,326.00  |
| All Other Sales, Use, & Admission Fees     | 638-651, 653, 654    | \$207,000.00                      | \$123,906.00   | \$239,811.00                 | \$29,693,889.00  | \$0.00                 |                 | A89             | \$30,057,606.00 |
| All Other Fees                             | 600-654 Except Above | \$2,605,000.00                    | \$2,638,188.00 |                              | \$0.00           | \$0.00                 |                 | A89             | \$2,638,188.00  |
| TOTAL CHARGES FOR SERVICES                 |                      | \$5,410,310.00                    | \$5,330,812.00 | \$1,782,496.00               | \$33,513,215.00  | \$19,051,919.00        |                 | \$59,678,442.00 |                 |
| 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           |                 |
| FINES AND FORFEITS                         |                      |                                   |                |                              |                  |                        |                 |                 |                 |
| All Fines, Penalties & Forfeits            | 655-663              | \$991,000.00                      | \$982,033.00   | \$28,632.00                  | \$340,212.00     |                        |                 | U99             | \$1,350,877.00  |
| TOTAL FINES AND FORFEITS                   |                      | \$991,000.00                      | \$982,033.00   | \$28,632.00                  | \$340,212.00     |                        |                 | \$1,350,877.00  |                 |
| 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           |                 |
| INTEREST AND RENTS                         |                      |                                   |                |                              |                  |                        |                 |                 |                 |
| Interest & Dividends                       | 665-666              | \$60,000.00                       | \$114,524.00   | \$171,376.00                 | \$27,915.00      | \$59,911.00            | \$17,850.00     |                 | \$391,576.00    |
| Rents & Royalties                          | 667-668              | \$377,450.00                      | \$0.00         | \$282,998.00                 | \$314,114.00     |                        |                 |                 | \$597,112.00    |
| Other                                      | 664-670 Except Above |                                   |                |                              |                  |                        |                 |                 |                 |
| TOTAL INTEREST AND RENTS                   |                      | \$437,450.00                      | \$114,524.00   | \$454,374.00                 | \$342,029.00     | \$59,911.00            | \$17,850.00     | \$988,688.00    |                 |
| 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 REVENUE                              |                      |                                   |                |                              |                  |                        |                 |                 |                 |
| Reimbursements                             | 676                  | \$2,000.00                        | \$17,523.00    | \$72,788.00                  |                  | \$90,298.00            | \$100,000.00    |                 | \$280,609.00    |
| Sale of Capital Assets                     | 673                  |                                   |                |                              |                  | \$107,541.00           |                 | U11             | \$107,541.00    |
| Public and Private Contributions           | 674                  |                                   | \$8,887.00     | \$101,363.00                 | \$500.00         |                        |                 | U99             | \$110,750.00    |
| Refunds & Rebates                          | 687                  |                                   | \$108,696.00   |                              |                  | \$91,094.00            |                 | U99             | \$199,790.00    |

|                             |                         |                |              |              |              |              |              |     |                |
|-----------------------------|-------------------------|----------------|--------------|--------------|--------------|--------------|--------------|-----|----------------|
| Miscellaneous/Other Revenue | 671-689<br>Except Above | \$6,894,030.00 | \$179,187.00 | \$389,841.00 | \$182,971.00 | \$350,560.00 |              | U99 | \$1,102,559.00 |
| TOTAL OTHER REVENUE         |                         | \$6,896,030.00 | \$314,293.00 | \$563,992.00 | \$183,471.00 | \$639,493.00 | \$100,000.00 |     | \$1,801,249.00 |

| 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 |  | \$300.00 | \$26,203,091.00 | \$29,670.00 | \$175,000.00 |  |  | \$26,408,061.00 |
| TOTAL OTHER FINANCING SOURCES |     |  | \$300.00 | \$26,203,091.00 | \$29,670.00 | \$175,000.00 |  |  | \$26,408,061.00 |

|               |  |                 |                 |                 |                 |                 |                |  |                  |
|---------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|--|------------------|
| TOTAL REVENUE |  | \$45,475,840.00 | \$38,648,673.00 | \$75,408,390.00 | \$37,527,146.00 | \$19,926,323.00 | \$6,025,242.00 |  | \$177,535,774.00 |
|---------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|--|------------------|

STATEMENT OF OPERATIONS

|                                          |         |              |              |  |  |  |  |     |              |
|------------------------------------------|---------|--------------|--------------|--|--|--|--|-----|--------------|
| Legislative (Council, Board, Commission) | 101-128 | \$56,830.00  | \$45,283.00  |  |  |  |  | E29 | \$45,283.00  |
| Chief Executive                          | 171-190 | \$778,720.00 | \$781,824.00 |  |  |  |  | E29 | \$781,824.00 |

|           |     |              |              |  |  |  |  |     |              |
|-----------|-----|--------------|--------------|--|--|--|--|-----|--------------|
| Treasurer | 253 | \$511,800.00 | \$536,988.00 |  |  |  |  | E23 | \$536,988.00 |
|-----------|-----|--------------|--------------|--|--|--|--|-----|--------------|

|                        |                       |              |              |  |  |  |  |     |              |
|------------------------|-----------------------|--------------|--------------|--|--|--|--|-----|--------------|
| Clerk                  | 215-218               | \$463,060.00 | \$389,263.00 |  |  |  |  | E29 | \$389,263.00 |
| Assessing Equalization | 243, 245, 247 and 257 | \$787,770.00 | \$745,427.00 |  |  |  |  | E23 | \$745,427.00 |

|                                |                         |                |                |  |  |  |  |     |                |
|--------------------------------|-------------------------|----------------|----------------|--|--|--|--|-----|----------------|
| Finance and Tax Administration | 191-260<br>Except Above | \$1,060,380.00 | \$1,067,483.00 |  |  |  |  | E23 | \$1,067,483.00 |
| Elections                      | 262                     | \$542,630.00   | \$334,211.00   |  |  |  |  | E89 | \$334,211.00   |

|                      |     |              |              |  |  |  |  |     |              |
|----------------------|-----|--------------|--------------|--|--|--|--|-----|--------------|
| Building and Grounds | 265 | \$648,320.00 | \$618,283.00 |  |  |  |  | E31 | \$618,283.00 |
|----------------------|-----|--------------|--------------|--|--|--|--|-----|--------------|

|                              |     |              |              |  |  |  |  |  |              |
|------------------------------|-----|--------------|--------------|--|--|--|--|--|--------------|
| Attorney/Corporation Counsel | 266 | \$696,750.00 | \$704,642.00 |  |  |  |  |  | \$704,642.00 |
|------------------------------|-----|--------------|--------------|--|--|--|--|--|--------------|

|                              |                         |                |                |  |  |                 |  |     |                 |
|------------------------------|-------------------------|----------------|----------------|--|--|-----------------|--|-----|-----------------|
| All Other General Government | 100-279<br>Except Above | \$2,580,870.00 | \$2,317,450.00 |  |  | \$15,325,284.00 |  | E89 | \$17,642,734.00 |
| TOTAL GENERAL GOVERNMENT     |                         | \$8,127,130.00 | \$7,540,854.00 |  |  | \$15,325,284.00 |  |     | \$22,866,138.00 |

| 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          |                 |
|------------------------------------------------------------|---------------------------------|-----------------------------------|----------------|------------------------------|------------------|------------------------|-----------------|----------------|-----------------|
| JUDICIAL                                                   |                                 |                                   |                |                              |                  |                        |                 |                |                 |
| Trial Court                                                | 281-282                         |                                   |                |                              |                  |                        |                 | E25            |                 |
| Circuit Court                                              | 283-285                         |                                   |                |                              |                  |                        |                 | E25            |                 |
| District/Municipal Court                                   | 286-288                         | \$3,941,940.00                    | \$3,675,671.00 | \$598,406.00                 |                  |                        |                 | E25            | \$4,274,077.00  |
| Friend of the Court                                        | 289, 291                        |                                   |                |                              |                  |                        |                 | E25            |                 |
| Friend of the Court-<br>-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                                             |                                 | \$3,941,940.00                    | \$3,675,671.00 | \$598,406.00                 |                  |                        |                 | \$4,274,077.00 |                 |
| 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 SAFETY                                              |                                 |                                   |                |                              |                  |                        |                 |                |                 |
| Police/Sheriff/Constable                                   | 301, 305, 310, 315-320, 330-332 | \$0.00                            | \$0.00         | \$19,060,768.00              |                  |                        |                 | E62            | \$19,060,768.00 |
| Fire                                                       | 336-344                         | \$0.00                            | \$0.00         | \$12,104,357.00              |                  |                        |                 | E24            | \$12,104,357.00 |
| Combined Public Safety Department                          | 345                             | \$0.00                            | \$0.00         | \$1.00                       |                  |                        |                 | E89            | \$1.00          |
| Emergency 911 Dispatch Activities                          | 325                             |                                   |                |                              |                  |                        |                 | E89            |                 |
| Corrections/Jail                                           | 351-370                         |                                   |                |                              |                  |                        |                 | E05            |                 |
| Building Inspection & Regulation Activities                | 371-399                         | \$353,790.00                      | \$343,147.00   | \$1,743,069.00               |                  |                        |                 | E66            | \$2,086,216.00  |

|                                    |                         |              |              |                 |  |  |  |                 |              |
|------------------------------------|-------------------------|--------------|--------------|-----------------|--|--|--|-----------------|--------------|
| All Other Public Safety Activities | 300-439<br>Except Above | \$51,370.00  | \$50,358.00  | \$85,161.00     |  |  |  | E89             | \$135,519.00 |
| TOTAL PUBLIC SAFETY                |                         | \$405,160.00 | \$393,505.00 | \$32,993,356.00 |  |  |  | \$33,386,861.00 |              |

| 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 | \$1,701,800.00 | \$1,714,882.00 | \$160.00 | \$59,870.00 | \$3,817,438.00 |  | E44 | \$5,592,350.00 |
|---------------------------|-------------------|----------------|----------------|----------|-------------|----------------|--|-----|----------------|

|                                       |         |  |  |                |  |  |  |     |                |
|---------------------------------------|---------|--|--|----------------|--|--|--|-----|----------------|
| Road Commission/Street Dept. (Act 51) | 449-520 |  |  | \$4,384,276.00 |  |  |  | E44 | \$4,384,276.00 |
|---------------------------------------|---------|--|--|----------------|--|--|--|-----|----------------|

|                                 |                  |  |  |                |  |  |  |     |                |
|---------------------------------|------------------|--|--|----------------|--|--|--|-----|----------------|
| Sanitation/Landfill/Solid Waste | 521-522, 526-528 |  |  | \$8,883,914.00 |  |  |  | E81 | \$8,883,914.00 |
|---------------------------------|------------------|--|--|----------------|--|--|--|-----|----------------|

|                            |         |  |  |  |                 |  |  |     |                 |
|----------------------------|---------|--|--|--|-----------------|--|--|-----|-----------------|
| Water and/or Sewer Systems | 536-566 |  |  |  | \$27,260,014.00 |  |  | E80 | \$27,260,014.00 |
|----------------------------|---------|--|--|--|-----------------|--|--|-----|-----------------|

|          |     |  |  |  |  |  |  |     |  |
|----------|-----|--|--|--|--|--|--|-----|--|
| Airports | 595 |  |  |  |  |  |  | E01 |  |
|----------|-----|--|--|--|--|--|--|-----|--|

|                       |     |  |  |  |  |  |  |     |  |
|-----------------------|-----|--|--|--|--|--|--|-----|--|
| Public Transportation | 596 |  |  |  |  |  |  | E94 |  |
|-----------------------|-----|--|--|--|--|--|--|-----|--|

|                                          |              |  |  |  |                |  |  |     |                |
|------------------------------------------|--------------|--|--|--|----------------|--|--|-----|----------------|
| Other Public Works Enterprise-Activities | 567-570, 597 |  |  |  | \$4,227,459.00 |  |  | E89 | \$4,227,459.00 |
|------------------------------------------|--------------|--|--|--|----------------|--|--|-----|----------------|

|                        |                         |  |  |  |  |  |  |  |  |
|------------------------|-------------------------|--|--|--|--|--|--|--|--|
| All Other Public Works | 440-599<br>Except Above |  |  |  |  |  |  |  |  |
|------------------------|-------------------------|--|--|--|--|--|--|--|--|

|                    |  |                |                |                 |                 |                |  |                 |  |
|--------------------|--|----------------|----------------|-----------------|-----------------|----------------|--|-----------------|--|
| TOTAL PUBLIC WORKS |  | \$1,701,800.00 | \$1,714,882.00 | \$13,268,350.00 | \$31,547,343.00 | \$3,817,438.00 |  | \$50,348,013.00 |  |
|--------------------|--|----------------|----------------|-----------------|-----------------|----------------|--|-----------------|--|

| 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 |  |  | \$986,242.00 |  |  |  | E32 | \$986,242.00 |
|--------------------------------|-----|--|--|--------------|--|--|--|-----|--------------|

|                                      |         |  |  |  |  |  |  |     |  |
|--------------------------------------|---------|--|--|--|--|--|--|-----|--|
| Child Care Activities/Human Services | 662-663 |  |  |  |  |  |  | E79 |  |
|--------------------------------------|---------|--|--|--|--|--|--|-----|--|

|                                                                           |                                  |                                   |                |                              |                  |                        |                 |       |                |
|---------------------------------------------------------------------------|----------------------------------|-----------------------------------|----------------|------------------------------|------------------|------------------------|-----------------|-------|----------------|
| Human Services & Medical Care Facility                                    | 670-671                          |                                   |                |                              |                  |                        |                 | E79   |                |
| Area Agency on Aging                                                      | 672                              |                                   |                |                              |                  |                        |                 | E89   |                |
| Veteran's Programs                                                        | 681-683, 689                     |                                   |                |                              |                  |                        |                 | E89   |                |
| Redevelopment & Public Housing                                            | 690, 692-699                     |                                   |                | \$575,803.00                 |                  |                        |                 | E50   | \$575,803.00   |
| All Other Health & Welfare                                                | 600-699 Except Above             |                                   |                |                              |                  |                        |                 | E32   |                |
| TOTAL HEALTH AND WELFARE                                                  |                                  |                                   |                | \$1,562,045.00               |                  |                        |                 |       | \$1,562,045.00 |
| 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           | \$368,290.00                      | \$365,938.00   |                              |                  |                        |                 | E29   | \$365,938.00   |
| Economic Development                                                      | 728, 730-732                     | \$30,870.00                       | \$27,028.00    |                              |                  |                        | \$4,477,420.00  | E89   | \$4,504,448.00 |
| Register of Deeds                                                         | 711                              |                                   |                |                              |                  |                        |                 |       |                |
| All Other Community Development                                           | 700-749 Except Above             |                                   |                | \$28,649.00                  |                  |                        |                 |       | \$28,649.00    |
| TOTAL COMMUNITY/ECONOMIC DEVELOPMENT                                      |                                  | \$399,160.00                      | \$392,966.00   | \$28,649.00                  |                  |                        | \$4,477,420.00  |       | \$4,899,035.00 |
| 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 | \$1,415,420.00                    | \$1,338,748.00 |                              | \$1,795,087.00   |                        |                 | E61   | \$3,133,835.00 |
| Library                                                                   | 790-791                          |                                   |                | \$2,686,354.00               |                  |                        |                 | E52   | \$2,686,354.00 |
| Various Cultural Activities, Fine Arts, Historical Society, Museums, etc. | 803-805                          |                                   |                | \$8,090.00                   | \$100,000.00     |                        |                 | E61   | \$108,090.00   |

|                                  |                      |                |                |                |                |  |  |  |                |
|----------------------------------|----------------------|----------------|----------------|----------------|----------------|--|--|--|----------------|
| All Other Recreation and Culture | 750-849 Except Above | \$698,360.00   | \$640,877.00   | \$944,702.00   | \$796,092.00   |  |  |  | \$2,381,671.00 |
| TOTAL RECREATION AND CULTURE     |                      | \$2,113,780.00 | \$1,979,625.00 | \$3,639,146.00 | \$2,691,179.00 |  |  |  | \$8,309,950.00 |

| 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                  |                   |                                   |              |                              |                  |                        |                 |       |

|                |         |                |                |                 |              |              |              |  |                 |
|----------------|---------|----------------|----------------|-----------------|--------------|--------------|--------------|--|-----------------|
| Miscellaneous  | 955     |                |                |                 |              |              |              |  |                 |
| Capital Outlay | 901-904 | \$526,000.00   | \$443,675.00   | \$17,257,982.00 |              |              | \$236,809.00 |  | \$17,938,466.00 |
| Debt Service   | 906-929 | \$2,461,000.00 | \$2,459,646.00 | \$9,436,550.00  | \$502,970.00 | \$273,458.00 |              |  | \$12,672,624.00 |
| Depreciation   | 968     |                |                |                 |              |              |              |  |                 |
| TOTAL OTHER    |         | \$2,987,000.00 | \$2,903,321.00 | \$26,694,532.00 | \$502,970.00 | \$273,458.00 | \$236,809.00 |  | \$30,611,090.00 |

| 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 USES   |                   |                                   |              |                              |                  |                        |                 |       |

|                              |        |                 |                 |              |             |  |                |  |                 |
|------------------------------|--------|-----------------|-----------------|--------------|-------------|--|----------------|--|-----------------|
| Transfers (Out)              | 995    | \$25,799,870.00 | \$25,798,854.00 | \$523,708.00 | \$85,500.00 |  | \$2,993,590.00 |  | \$29,401,652.00 |
| EXTRAORDINARY /SPECIAL ITEMS | 998-99 |                 |                 |              |             |  |                |  |                 |
| TOTAL OTHER FINANCING USES   |        | \$25,799,870.00 | \$25,798,854.00 | \$523,708.00 | \$85,500.00 |  | \$2,993,590.00 |  | \$29,401,652.00 |

|                    |  |                 |                 |                 |                 |                 |                |  |                  |
|--------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|--|------------------|
| TOTAL EXPENDITURES |  | \$45,475,840.00 | \$44,399,678.00 | \$79,308,192.00 | \$34,826,992.00 | \$19,416,180.00 | \$7,707,819.00 |  | \$185,658,861.00 |
|--------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|--|------------------|

| 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 |  |
|------------------------|-------------------|-----------------------------------|--------------|------------------------------|------------------|------------------------|-----------------|-------|--|
|------------------------|-------------------|-----------------------------------|--------------|------------------------------|------------------|------------------------|-----------------|-------|--|

|                                               |  |        |                 |                 |                |              |                 |  |                 |
|-----------------------------------------------|--|--------|-----------------|-----------------|----------------|--------------|-----------------|--|-----------------|
| Net Change in Fund Balances/Fund Net Position |  | \$0.00 | \$-5,751,005.00 | \$-3,899,802.00 | \$2,700,154.00 | \$510,143.00 | \$-1,682,577.00 |  | \$-8,123,087.00 |
|-----------------------------------------------|--|--------|-----------------|-----------------|----------------|--------------|-----------------|--|-----------------|

|                                                   |  |                 |                 |                 |                  |                 |                |  |                  |
|---------------------------------------------------|--|-----------------|-----------------|-----------------|------------------|-----------------|----------------|--|------------------|
| Fund Balance/Fund Net Position Beginning Balances |  | \$16,527,331.00 | \$16,527,331.00 | \$39,106,488.00 | \$105,719,354.00 | \$24,032,596.00 | \$4,215,912.00 |  | \$189,601,681.00 |
| Prior Period Adjustment                           |  |                 |                 |                 |                  |                 |                |  |                  |

|                                                |  |                 |                 |                 |                  |                 |                |  |                  |
|------------------------------------------------|--|-----------------|-----------------|-----------------|------------------|-----------------|----------------|--|------------------|
| Fund Balance/Fund Net Position Ending Balances |  | \$16,527,331.00 | \$10,776,326.00 | \$35,206,686.00 | \$108,419,508.00 | \$24,542,739.00 | \$2,533,335.00 |  | \$181,478,594.00 |
|------------------------------------------------|--|-----------------|-----------------|-----------------|------------------|-----------------|----------------|--|------------------|

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            | \$90,136.00     |
| Police                             | G62            | \$485,561.00    |
| Fire                               | G24            | \$26,909.00     |
| Combined Public Safety             | G89            |                 |
| Parking Meters, Off-Street Parking | G60            |                 |
| Corrections                        | G05            |                 |
| Other Public Safety                | G89            |                 |
| Streets & Highways                 | G44            | \$10,783,013.00 |
| 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            | \$6,463,244.00  |
| Library                            | G52            | \$89,600.00     |
| Other Recreation & Culture         | G61            |                 |
| Other Functions                    | G89            |                 |
| Other Capital Outlay               |                |                 |
| TOTAL ADDITIONS TO CAPITAL ASSETS  |                | \$17,938,463.00 |

STATEMENT OF POSITION

|                                              |                         |                     |                                    |                     |                           |                 | ASSETS,<br>DEFERRED<br>OUTFLOWS<br>OF<br>RESOURCES |                     |
|----------------------------------------------|-------------------------|---------------------|------------------------------------|---------------------|---------------------------|-----------------|----------------------------------------------------|---------------------|
| Description of<br>Account                    | Account<br>Number(s)    | General Fund        | All Other<br>Governmental<br>Funds | Enterprise Funds    | Internal Service<br>Funds | Component Units | Total                                              |                     |
| Cash & Cash<br>Equivalents                   | 001-016                 | \$15,270,340.0<br>0 | \$53,290,598.0<br>0                | \$3,391,261.00      | \$24,189,347.0<br>0       | \$2,468,750.00  | W61                                                | \$98,610,296.0<br>0 |
| Investment in<br>Securities                  | 017                     |                     |                                    |                     |                           |                 | W61                                                |                     |
| TOTAL CASH AND<br>INVESTMENTS                |                         | \$15,270,340.0<br>0 | \$53,290,598.0<br>0                | \$3,391,261.00      | \$24,189,347.0<br>0       | \$2,468,750.00  | \$98,610,296.00                                    |                     |
| Description of<br>Account                    | Account<br>Number(s)    | General Fund        | All Other<br>Governmental<br>Funds | Enterprise Funds    | Internal Service<br>Funds | Component Units | Total                                              |                     |
| RECEIVABLES                                  |                         |                     |                                    |                     |                           |                 |                                                    |                     |
| Tax, Utility, &<br>Assessment<br>Receivables | 019-070                 | \$28,750.00         | \$996,814.00                       | \$7,984,122.00      |                           | \$28,302.00     |                                                    | \$9,037,988.00      |
| Due from Other<br>Governments & Units        | 071-081                 | \$1,263,153.00      | \$1,230,554.00                     | \$847,694.00        |                           |                 |                                                    | \$3,341,401.00      |
| Due from Other<br>Funds                      | 084                     | \$266,978.00        |                                    |                     |                           |                 |                                                    | \$266,978.00        |
| All Other Receivables                        | 18-100 Except<br>Above  | \$2,733,189.00      | \$3,896,306.00                     | \$1,201,975.00      | \$28,013.00               | \$58,646.00     |                                                    | \$7,918,129.00      |
| TOTAL<br>RECEIVABLES                         |                         | \$4,292,070.00      | \$6,123,674.00                     | \$10,033,791.0<br>0 | \$28,013.00               | \$86,948.00     | \$20,564,496.00                                    |                     |
| Description of<br>Account                    | Account<br>Number(s)    | General Fund        | All Other<br>Governmental<br>Funds | Enterprise Funds    | Internal Service<br>Funds | Component Units | Total                                              |                     |
| OTHER CURRENT ASSETS                         |                         |                     |                                    |                     |                           |                 |                                                    |                     |
| Inventory                                    | 101-110                 |                     | \$210,015.00                       | \$337,423.00        | \$255,987.00              |                 |                                                    | \$803,425.00        |
| Prepays                                      | 123                     | \$168,052.00        | \$10,639.00                        | \$14,358.00         | \$1,412,185.00            | \$98,750.00     |                                                    | \$1,703,984.00      |
| Assets Held for Sale                         | 128                     |                     |                                    |                     |                           |                 |                                                    |                     |
| All Other Current<br>Assets                  | 111-129<br>Except Above |                     | \$1,015.00                         |                     |                           |                 |                                                    | \$1,015.00          |
| TOTAL OTHER<br>CURRENT ASSETS                |                         | \$168,052.00        | \$221,669.00                       | \$351,781.00        | \$1,668,172.00            | \$98,750.00     | \$2,508,424.00                                     |                     |
| Description of<br>Account                    | Account<br>Number(s)    | General Fund        | All Other<br>Governmental<br>Funds | Enterprise Funds    | Internal Service<br>Funds | Component Units | Total                                              |                     |
| CAPITAL ASSETS (NET)                         |                         |                     |                                    |                     |                           |                 |                                                    |                     |
| Land & Improvements                          | 130-135                 |                     |                                    | \$9,177,355.00      | \$361,671.00              |                 |                                                    | \$9,539,026.00      |

|                            |                  |  |  |                  |                |  |                  |                 |
|----------------------------|------------------|--|--|------------------|----------------|--|------------------|-----------------|
| Buildings & Equipment      | 136-147          |  |  | \$43,218,980.00  | \$618,052.00   |  |                  | \$43,837,032.00 |
| Vehicles                   | 148-149          |  |  |                  | \$7,437,904.00 |  |                  | \$7,437,904.00  |
| Water System               | 152-153          |  |  | \$40,159,254.00  |                |  |                  | \$40,159,254.00 |
| Sewer System               | 154-155          |  |  | \$45,917,014.00  |                |  |                  | \$45,917,014.00 |
| All Other Capital Assets   | 150-151, 156-179 |  |  | \$10,950,742.00  | \$469,416.00   |  |                  | \$11,420,158.00 |
| TOTAL CAPITAL ASSETS (NET) |                  |  |  | \$149,423,345.00 | \$8,887,043.00 |  | \$158,310,388.00 |                 |

| 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 |  | \$19,730,462.00 | \$59,635,941.00 | \$163,200,178.00 | \$34,772,575.00 | \$2,654,448.00 | \$279,993,604.00 |

|                                      |                                                 |  |                 |                 |                  |                 |                |                  |
|--------------------------------------|-------------------------------------------------|--|-----------------|-----------------|------------------|-----------------|----------------|------------------|
| TOTAL DEFERRED OUTFLOWS OF RESOURCES | 195-199                                         |  |                 | \$1,301,840.00  | \$256,545.00     |                 |                | \$1,558,385.00   |
|                                      | TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES |  | \$19,730,462.00 | \$59,635,941.00 | \$164,502,018.00 | \$35,029,120.00 | \$2,654,448.00 | \$281,551,989.00 |

| 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 |  | \$266,978.00 |  |  |  |  | \$266,978.00 |
|--------------------|-----|--|--------------|--|--|--|--|--------------|

|                                                  |                         |                       |                       |                       |                       |                    |                        |                        |
|--------------------------------------------------|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------|------------------------|------------------------|
| Accrued Wages & Benefits                         | 257-261                 | \$568,949.00          | \$2,532,320.00        | \$217,503.00          | \$95,950.00           | \$9,906.00         |                        | <b>\$3,424,628.00</b>  |
| All Other Accounts Payable & Current Liabilities | 200-299<br>Except Above | \$5,906,705.00        | \$4,810,240.00        | \$8,258,744.00        | \$1,018,584.00        | \$82,905.00        |                        | <b>\$20,077,178.00</b> |
| TOTAL CURRENT LIABILITIES                        |                         | <b>\$6,475,654.00</b> | <b>\$7,609,538.00</b> | <b>\$8,476,247.00</b> | <b>\$1,114,534.00</b> | <b>\$92,811.00</b> | <b>\$23,768,784.00</b> |                        |

| 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 |  |  | \$43,729,531.00 | \$8,560,479.00 |  |  | <b>\$52,290,010.00</b> |
|----------------|---------|--|--|-----------------|----------------|--|--|------------------------|

|                           |     |  |  |  |  |  |  |  |
|---------------------------|-----|--|--|--|--|--|--|--|
| Advances from Other Funds | 314 |  |  |  |  |  |  |  |
|---------------------------|-----|--|--|--|--|--|--|--|

|                |              |  |  |  |  |  |  |  |
|----------------|--------------|--|--|--|--|--|--|--|
| Other Advances | 328-330, 333 |  |  |  |  |  |  |  |
|----------------|--------------|--|--|--|--|--|--|--|

|                   |     |              |                 |                |  |             |  |                        |
|-------------------|-----|--------------|-----------------|----------------|--|-------------|--|------------------------|
| Unearned Revenues | 339 | \$146,404.00 | \$15,537,002.00 | \$1,011,600.00 |  | \$28,302.00 |  | <b>\$16,723,308.00</b> |
|-------------------|-----|--------------|-----------------|----------------|--|-------------|--|------------------------|

|                       |     |  |  |              |              |  |  |                       |
|-----------------------|-----|--|--|--------------|--------------|--|--|-----------------------|
| Net Pension Liability | 334 |  |  | \$996,907.00 | \$330,604.00 |  |  | <b>\$1,327,511.00</b> |
|-----------------------|-----|--|--|--------------|--------------|--|--|-----------------------|

|                 |     |  |  |              |              |  |  |                       |
|-----------------|-----|--|--|--------------|--------------|--|--|-----------------------|
| OPEB Obligation | 335 |  |  | \$952,849.00 | \$312,135.00 |  |  | <b>\$1,264,984.00</b> |
|-----------------|-----|--|--|--------------|--------------|--|--|-----------------------|

|                                 |     |  |  |              |              |  |  |                     |
|---------------------------------|-----|--|--|--------------|--------------|--|--|---------------------|
| Accrued Benefits & Compensation | 343 |  |  | \$239,387.00 | \$157,708.00 |  |  | <b>\$397,095.00</b> |
|---------------------------------|-----|--|--|--------------|--------------|--|--|---------------------|

|                                 |                         |  |  |  |  |  |  |  |
|---------------------------------|-------------------------|--|--|--|--|--|--|--|
| All Other Long-Term Liabilities | 300-359<br>Except Above |  |  |  |  |  |  |  |
|---------------------------------|-------------------------|--|--|--|--|--|--|--|

|                             |  |                     |                        |                        |                       |                    |                        |  |
|-----------------------------|--|---------------------|------------------------|------------------------|-----------------------|--------------------|------------------------|--|
| TOTAL LONG-TERM LIABILITIES |  | <b>\$146,404.00</b> | <b>\$15,537,002.00</b> | <b>\$46,930,274.00</b> | <b>\$9,360,926.00</b> | <b>\$28,302.00</b> | <b>\$72,002,908.00</b> |  |
|-----------------------------|--|---------------------|------------------------|------------------------|-----------------------|--------------------|------------------------|--|

|                                     |         |                |                |              |             |  |  |                       |
|-------------------------------------|---------|----------------|----------------|--------------|-------------|--|--|-----------------------|
| TOTAL DEFERRED INFLOWS OF RESOURCES | 360-369 | \$2,332,078.00 | \$1,282,715.00 | \$675,989.00 | \$10,921.00 |  |  | <b>\$4,301,703.00</b> |
|-------------------------------------|---------|----------------|----------------|--------------|-------------|--|--|-----------------------|

| 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 |  |  | \$112,941,252.00 |  |  |  | <b>\$112,941,252.00</b> |
|------------------------------------|-----|--|--|------------------|--|--|--|-------------------------|

|              |         |              |              |  |  |  |  |                     |
|--------------|---------|--------------|--------------|--|--|--|--|---------------------|
| Nonspendable | 370-374 | \$168,052.00 | \$221,669.00 |  |  |  |  | <b>\$389,721.00</b> |
|--------------|---------|--------------|--------------|--|--|--|--|---------------------|

|            |                  |              |                 |        |  |  |  |                        |
|------------|------------------|--------------|-----------------|--------|--|--|--|------------------------|
| Restricted | 375-379, 392-398 | \$882,191.00 | \$30,829,825.00 | \$0.00 |  |  |  | <b>\$31,712,016.00</b> |
|------------|------------------|--------------|-----------------|--------|--|--|--|------------------------|

|           |         |  |                |  |  |  |  |                       |
|-----------|---------|--|----------------|--|--|--|--|-----------------------|
| Committed | 380-384 |  | \$2,195,096.00 |  |  |  |  | <b>\$2,195,096.00</b> |
|-----------|---------|--|----------------|--|--|--|--|-----------------------|

|          |         |              |                |  |  |  |  |                       |
|----------|---------|--------------|----------------|--|--|--|--|-----------------------|
| Assigned | 385-389 | \$643,939.00 | \$1,960,096.00 |  |  |  |  | <b>\$2,604,035.00</b> |
|----------|---------|--------------|----------------|--|--|--|--|-----------------------|

|                                                                                |          |                 |                  |                             |                 |                |                  |                 |
|--------------------------------------------------------------------------------|----------|-----------------|------------------|-----------------------------|-----------------|----------------|------------------|-----------------|
| Unassigned/Unrestricted                                                        | 390, 399 | \$9,082,144.00  | \$0.00           | -\$4,521,744.00             | \$24,542,739.00 | \$2,533,335.00 |                  | \$31,636,474.00 |
| TOTAL FUND BALANCE/NET POSITION                                                |          | \$10,776,326.00 | \$35,206,686.00  | \$108,419,508.00            | \$24,542,739.00 | \$2,533,335.00 | \$181,478,594.00 |                 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE/NET POSITION |          | \$19,730,462.00 | \$59,635,941.00  | \$164,502,018.00            | \$35,029,120.00 | \$2,654,448.00 | \$281,551,989.00 |                 |
| Governmental Capital Assets (Net)                                              |          |                 | \$255,790,595.00 | Governmental Long-Term Debt |                 |                | \$133,317,810.00 |                 |

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                                                                                                                                                                                                                                                             |  | 121             |
| Number of Fire Personnel                                                                                                                                                                                                                                                               |  | 26              |
| Combined Public Safety Personnel                                                                                                                                                                                                                                                       |  | 177             |
| All Other Personnel                                                                                                                                                                                                                                                                    |  | 291             |
| Total Wage and Salary Costs                                                                                                                                                                                                                                                            |  | \$26,148,634.00 |
| 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.<br>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) |  |  |  | \$104,436,309.00 |  |
|-------------------------------------------------------------------------------------------------|--|--|--|------------------|--|

|                                                                   |  |              |                           |  |              |
|-------------------------------------------------------------------|--|--------------|---------------------------|--|--------------|
| Please provide the following for all defined contributions plans: |  |              |                           |  |              |
| Employer Contributions Made                                       |  | \$703,946.00 | Member Contributions Made |  | \$392,591.00 |

|                                                                             |                                |  |        |  |       |
|-----------------------------------------------------------------------------|--------------------------------|--|--------|--|-------|
| 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                                                              | \$4,217,347.00 | Actuarially Determined Contribution | \$1,080,564.00  |
| Employer Contributions Made                                                  | \$1,080,564.00 | Actuarial Value of Assets           | \$80,813,892.00 |
| Member Contributions Made                                                    | \$225,523.00   | Funded Percentage                   | 87.5%           |
| 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                                                                           | \$7,022,706.00 | Actuarially Determined Contribution | \$7,597,808.00  |
| Employer Contributions Made                                                               | \$7,597,808.00 | Actuarial Value of Assets           | \$81,867,242.00 |
| Member Contributions Made                                                                 | \$688,674.00   | Funded Percentage                   | 44.1%           |
| 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 |
|-----------------------------------------------------------------------|---|

|                                                                                       |   |
|---------------------------------------------------------------------------------------|---|
| <b>OTHER POSTEMPLOYMENT BENEFITS</b>                                                  |   |
| 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) | \$11,137,502.00 |
|---------------------------------------------------------------------------------------------------------------------------------|-----------------|

|                               |                |                   |        |
|-------------------------------|----------------|-------------------|--------|
| Please provide the following: |                |                   |        |
| Annual Required Contribution  | \$1,498,790.00 |                   |        |
| Employer Contributions Made   | \$1,535,406.00 | Funded Percentage | 92.56% |

INDEBTEDNESS

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

| Description | Beginning Balance | Additions<br>(Include all refunding issues) | Reductions<br>(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 |  |
|---------------------------------------------------------------------------|-----|--|-----|--|-----|--|-----|--|

|                           |  |                  |  |  |  |                |  |                  |
|---------------------------|--|------------------|--|--|--|----------------|--|------------------|
| <b>ALL OTHER PURPOSES</b> |  |                  |  |  |  |                |  |                  |
| General Obligation Bonds  |  | \$154,152,002.00 |  |  |  | \$8,808,998.00 |  | \$145,343,004.00 |

|                          |     |                  |     |  |     |                 |     |                  |
|--------------------------|-----|------------------|-----|--|-----|-----------------|-----|------------------|
| Revenue Bonds            |     | \$25,250,000.00  |     |  |     | \$1,695,000.00  |     | \$23,555,000.00  |
| Unlimited Tax Bonds      |     | \$620,000.00     |     |  |     | \$620,000.00    |     | \$0.00           |
| Limited Tax Bonds        |     |                  |     |  |     |                 |     |                  |
| Notes Payable            |     |                  |     |  |     |                 |     |                  |
| All Other Debt           |     |                  |     |  |     |                 |     |                  |
| TOTAL ALL OTHER PURPOSES | 19U | \$180,022,002.00 | 29U |  | 39U | \$11,123,998.00 | 44U | \$168,898,004.00 |
| TOTAL LONG-TERM DEBT     |     | \$180,022,002.00 |     |  |     | \$11,123,998.00 |     | \$168,898,004.00 |

| Description | Beginning Balance | Additions<br>(Include all refunding issues) | Reductions<br>(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 | \$41,372.00    |  |  |  |  |  |  |
| Interest on Sewer System Debt          | I89 | \$191,804.00   |  |  |  |  |  |  |
| Interest on Electric Power System Debt | I92 |                |  |  |  |  |  |  |
| Interest on Transit System Debt        | I94 |                |  |  |  |  |  |  |
| Interest on All Other Debt             | I89 | \$6,802,971.00 |  |  |  |  |  |  |

|          |
|----------|
| 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 corresponding audit report where applicable.