

Annual Local Unit Fiscal Report

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

Local Unit Basic Information					
County:	BAY	Type:	County	Local Unit Name:	Bay County
Municode:	09-0-000	FY Ending:	2017	Year End Month:	12
Form ID: 51186			Instructions		

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	\$15,369,481.00	\$15,381,358.00	\$6,460,875.00				U99	\$21,842,233.00
Payment in-Lieu-of Taxes (PILOT)	432	\$35,000.00	\$41,852.00	\$16,528.00				C30	\$58,380.00
Swamp Land Taxes, Forest Reserve	429, 430							C30	
Commercial Facilities Tax (Act 255 of 1978)	433							T01	
Trailer Taxes (Act 243 of 1959)	434	\$10,000.00	\$20,896.00					T99	\$20,896.00
Transient Guest Lodging Tax (Act 263 of 1974)	435							T19	
Industrial Facilities Tax (Act 198 of 1974)	437	\$124,984.00	\$155,792.00	\$65,172.00				T01	\$220,964.00
Income Tax	438							T40	
Property Tax (includes delinquent taxes, penalties, interest, fees, community-wide special assessments)	401-449 Except Above	\$1,034,372.00	\$1,034,372.00	\$264,198.00	\$2,322,520.00		\$6,161,631.00	T01	\$9,782,721.00
TOTAL TAX REVENUE		\$16,573,837.00	\$16,634,270.00	\$6,806,773.00	\$2,322,520.00		\$6,161,631.00		\$31,925,194.00
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	

SPECIAL ASSESSMENTS

Special Assessments	450-474			\$3,980,000.00					\$3,980,000.00
				0					0
TOTAL SPECIAL ASSESSMENTS				\$3,980,000.00					\$3,980,000.00
				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
LICENSES AND PERMITS								

Business Licenses and Permits	476-489	\$7,700.00	\$7,297.00	\$249,240.00				T99	\$256,537.00
Non-Business Licenses and Permits	490-500	\$190,000.00	\$209,963.00	\$44,778.00				T99	\$254,741.00
TOTAL LICENSES AND PERMITS		\$197,700.00	\$217,260.00	\$294,018.00					\$511,278.00

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

General Government	502	\$1,837,857.00	\$1,567,199.00					B89	\$1,567,199.00
		0	0						0
Public Safety	505	\$400,789.00	\$74,297.00					B89	\$74,297.00
Sanitation	513							B89	
Health and/or Hospitals	516			\$2,014,042.00				B42	\$2,014,042.00
				0					0
Welfare	519			\$149,372.00				B79	\$149,372.00
Culture and Recreation	523							B89	
Housing & Community Development	522	\$200,368.00	\$148,764.00					B50	\$148,764.00
All Other Federal Aid Grants	501-538 Except Above			\$66,836.00	\$243,171.00		\$29,154.00	B89	\$339,161.00
TOTAL FEDERAL GRANTS		\$2,439,014.00	\$1,790,260.00	\$2,230,250.00	\$243,171.00		\$29,154.00		\$4,292,835.00
		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
STATE GRANTS								

State Revenue Sharing	574	\$2,609,185.00	\$2,617,015.00					C89	\$2,617,015.00
		0	0						0

Public Safety	543-545, 547, 570	\$200,375.00	\$183,279.00	\$493,868.00				C89	\$677,147.00
Streets and Highways (Act 51)	546							C46	
Streets and Highways (Non-Act 51)	546							C46	
Sanitation	552							C89	
Health	555			\$518,348.00				C42	\$518,348.00
Welfare	555							C79	
Culture and Recreation	566							C89	
Other General/All Other State Aid Grants	540-579 Except Above	\$1,610,659.0 0	\$1,449,425.0 0				\$71,285.00	C89	\$1,520,710.0 0
TOTAL STATE GRANTS		\$4,420,219.0 0	\$4,249,719.0 0	\$1,012,216.0 0			\$71,285.00		\$5,333,220.00

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
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CONTRIBUTIONS FROM LOCAL UNITS

General Government	581-599							D89	
Public Safety	581-599							D89	
Streets and Highways	581-599							D46	
Sanitation	581-599							D89	
Health and/or Hospitals	581-599							D42	
Welfare	581-599							D79	
Culture and Recreation	581-599							D89	
Housing & Community Development	581-599							D50	
Gas, Water, and Electric Utilities	581-599							D89	
Transit	581-599							D94	
All Other	580-599 Except Above						\$12,551,180.00	D89	\$12,551,180.00
TOTAL CONTRIBUTIONS FROM LOCAL UNITS							\$12,551,180.00		\$12,551,180.00

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	\$2,216,510.00	\$2,235,633.00	\$42,230.00	\$25,473,882.00	\$6,652,672.00	\$20,124,342.00	A89 \$54,528,759.00
Parking Facilities (garages, meters, etc.)	652				\$0.00	\$0.00		A60 \$0.00
All Other Sales, Use, & Admission Fees	638-651, 653, 654	\$599,281.00	\$560,788.00		\$0.00	\$0.00		A89 \$560,788.00
All Other Fees	600-654 Except Above			\$107,394.00	\$0.00	\$0.00		A89 \$107,394.00
TOTAL CHARGES FOR SERVICES		\$2,815,791.00	\$2,796,421.00	\$149,624.00	\$25,473,882.00	\$6,652,672.00	\$20,124,342.00	\$55,196,941.00
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	\$590,000.00	\$580,342.00	\$6,623.00				U99 \$586,965.00
TOTAL FINES AND FORFEITS		\$590,000.00	\$580,342.00	\$6,623.00				\$586,965.00
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	\$388,100.00	\$407,508.00	\$205,568.00	\$433,503.00	\$34,485.00	\$448,521.00	\$1,529,585.00
Rents & Royalties	667-668	\$797,163.00	\$775,630.00					\$775,630.00
Other	664-670 Except Above							
TOTAL INTEREST AND RENTS		\$1,185,263.00	\$1,183,138.00	\$205,568.00	\$433,503.00	\$34,485.00	\$448,521.00	\$2,305,215.00
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	\$3,066,264.00	\$3,014,804.00	\$2,500,403.00	\$910,051.00			\$6,425,258.00
Sale of Capital Assets	673	\$10,045.00	\$0.00		\$9,248.00		\$143,693.00	U11 \$152,941.00

Public and Private Contributions	674	\$222,346.00	\$107,029.00	\$1,604,322.00	\$88,601.00			U99	\$1,799,952.00
Refunds & Rebates	687	\$169,759.00	\$2,663.00	\$0.00				U99	\$2,663.00
Miscellaneous/Other Revenue	671-689 Except Above	\$130,259.00	\$144,276.00	\$36,135.00	\$95,213.00		\$95,748.00	U99	\$371,372.00
TOTAL OTHER REVENUE		\$3,598,673.00	\$3,268,772.00	\$4,140,860.00	\$1,103,113.00		\$239,441.00		\$8,752,186.00
		0	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	
OTHER FINANCING SOURCES									
Proceeds from Bond/Note Issuance	696-698								
Transfers In	699	\$3,775,862.00	\$3,764,966.00	\$3,180,808.00	\$242,130.00				\$7,187,904.00
		0	0	0					0
TOTAL OTHER FINANCING SOURCES		\$3,775,862.00	\$3,764,966.00	\$3,180,808.00	\$242,130.00				\$7,187,904.00
		0	0	0					
TOTAL REVENUE		\$35,596,359.00	\$34,485,148.00	\$22,006,740.00	\$29,818,319.00	\$6,687,157.00	\$39,625,554.00		\$132,622,918.00
		00	00	00	00	0	00		

STATEMENT OF OPERATIONS

Legislative (Council, Board, Commission)	101-128	\$516,122.00	\$412,648.00					E29	\$412,648.00
Chief Executive	171-190	\$198,706.00	\$174,580.00					E29	\$174,580.00
Treasurer	253	\$399,915.00	\$390,876.00					E23	\$390,876.00
Clerk	215-218	\$339,257.00	\$316,361.00					E29	\$316,361.00
Assessing Equalization	243, 245, 247 and 257	\$293,085.00	\$308,841.00					E23	\$308,841.00
Finance and Tax Administration	191-260 Except Above	\$829,434.00	\$766,398.00		\$386,174.00			E23	\$1,152,572.00
									0
Elections	262	\$153,650.00	\$93,398.00					E89	\$93,398.00
Building and Grounds	265	\$2,211,578.00	\$1,817,944.00					E31	\$1,817,944.00
		0	0						0
Attorney/Corporation Counsel	266	\$343,846.00	\$324,674.00						\$324,674.00

Medical Examiner	648	\$837,546.00	\$833,166.00					E62	\$833,166.00
Mental Health	649, 650							E32	
Emergency Services (Ambulance)	651							E32	
Child Care Activities/Human Services	662-663			\$2,704,997.00				E79	\$2,704,997.00
Human Services & Medical Care Facility	670-671				\$26,173,665.00			E79	\$26,173,665.00
Area Agency on Aging	672			\$2,444,195.00				E89	\$2,444,195.00
Veteran's Programs	681-683, 689			\$263,551.00				E89	\$263,551.00
Redevelopment & Public Housing	690, 692-699				\$735,110.00			E50	\$735,110.00
All Other Health & Welfare	600-699 Except Above			\$1,434,172.00				E32	\$1,434,172.00
TOTAL HEALTH AND WELFARE		\$837,546.00	\$833,166.00	\$10,569,563.00	\$26,908,775.00				\$38,311,504.00

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
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COMMUNITY/ECONOMIC DEVELOPMENT

Community Planning and Zoning	701-703, 710, 712, 713							E29	
Economic Development	728, 730-732	\$323,410.00	\$192,251.00					E89	\$192,251.00
Register of Deeds	711								
All Other Community Development	700-749 Except Above			\$38,817.00					\$38,817.00
TOTAL COMMUNITY/ECONOMIC DEVELOPMENT		\$323,410.00	\$192,251.00	\$38,817.00					\$231,068.00

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
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RECREATION AND CULTURE

Parks and Recreation	751-752, 756, 760, 764, 767, 770	\$1,813,684.00	\$1,556,069.00		\$559,004.00			E61	\$2,115,073.00
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Library	790-791						\$6,806,428.00	E52	\$6,806,428.00
Various Cultural Activities, Fine Arts, Historical Society, Museums, etc.	803-805			\$270,595.00				E61	\$270,595.00
All Other Recreation and Culture	750-849 Except Above								
TOTAL RECREATION AND CULTURE		\$1,813,684.00	\$1,556,069.00	\$270,595.00	\$559,004.00		\$6,806,428.00		\$9,192,096.00

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	\$1,518,478.00	\$1,559,145.00			\$7,119,213.00		\$8,678,358.00
Capital Outlay	901-904			\$40,035.00				\$40,035.00
Debt Service	906-929			\$5,420,225.00			\$34,943.00	\$5,455,168.00
Depreciation	968							
TOTAL OTHER		\$1,518,478.00	\$1,559,145.00	\$5,460,260.00		\$7,119,213.00	\$34,943.00	\$14,173,561.00

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	\$3,245,509.00	\$3,213,859.00	\$1,705,962.00	\$2,186,929.00	\$11,187.00		\$7,117,937.00
EXTRAORDINARY /SPECIAL ITEMS	998-99							
TOTAL OTHER FINANCING USES		\$3,245,509.00	\$3,213,859.00	\$1,705,962.00	\$2,186,929.00	\$11,187.00		\$7,117,937.00

TOTAL EXPENDITURES		\$36,011,150.00	\$33,143,296.00	\$21,891,536.00	\$30,237,377.00	\$7,130,400.00	\$39,167,003.00	\$131,569,612.00
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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		-\$414,791.00	\$1,341,852.00	\$115,204.00	-\$419,058.00	-\$443,243.00	\$458,551.00	\$1,053,306.00

Fund Balance/Fund Net Position Beginning Balances		\$13,976,574.00	\$13,976,574.00	\$14,717,996.00	\$30,591,280.00	\$6,528,981.00	\$142,260,397.00		\$208,075,228.00
Prior Period Adjustment									
Fund Balance/Fund Net Position Ending Balances		\$13,561,783.00	\$15,318,426.00	\$14,833,200.00	\$30,172,222.00	\$6,085,738.00	\$142,718,948.00		\$209,128,534.00

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	\$82,996.00
Police	G62	
Fire	G24	
Combined Public Safety	G89	\$385,139.00
Parking Meters, Off-Street Parking	G60	
Corrections	G05	
Other Public Safety	G89	
Streets & Highways	G44	
Sanitation/Solid Waste	G81	
Sewerage	G80	
Water	G91	\$40,035.00
Electric Utilities	G92	
Airports	G01	
Public Transportation	G94	
Hospital & Hospital Operations	G36	\$1,852,182.00
Welfare	G79	
Housing & Redevelopment	G50	
All Other Health & Welfare	G32	\$441,701.00

All Other Current Assets	111-129 Except Above		\$2,286,192.00					\$2,286,192.00
TOTAL OTHER CURRENT ASSETS		\$241,226.00	\$2,313,286.00	\$242,783.00	\$331,337.00	\$1,693,109.00		\$4,821,741.00
Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
CAPITAL ASSETS (NET)								
Land & Improvements	130-135							
Buildings & Equipment	136-147							
Vehicles	148-149							
Water System	152-153							
Sewer System	154-155							
All Other Capital Assets	150-151, 156-179			\$10,476,374.00		\$119,267,205.00		\$129,743,579.00
TOTAL CAPITAL ASSETS (NET)				\$10,476,374.00		\$119,267,205.00		\$129,743,579.00
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			\$3,861,664.00	\$4,300.00	\$4,086,657.00		\$7,952,621.00
Net OPEB Asset	191					\$39,821.00		\$39,821.00
Advances to Other Funds	193	\$150,000.00						\$150,000.00
Advances to Other Units of Government	194							
Other Investments	180-194 Except Above							
TOTAL OTHER LONG TERM ASSETS		\$150,000.00		\$3,861,664.00	\$4,300.00	\$4,126,478.00		\$8,142,442.00
TOTAL ASSETS		\$20,310,915.00	\$22,616,032.00	\$45,999,644.00	\$6,781,080.00	\$163,459,094.00		\$259,166,765.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	195-199			\$5,131,768.00	\$4,436.00	\$8,487,048.00		\$13,623,252.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		\$20,310,915.00	\$22,616,032.00	\$51,131,412.00	\$6,785,516.00	\$171,946,142.00		\$272,790,017.00

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	\$2,699,503.00	\$2,252.00	\$224,630.00			\$2,926,385.00
Accrued Wages & Benefits	257-261	\$72,126.00	\$21,087.00	\$1,767.00			\$94,980.00
All Other Accounts Payable & Current Liabilities	200-299 Except Above	\$1,517,698.00	\$1,654,203.00	\$2,682,162.00	\$693,267.00	\$2,414,898.00	\$8,962,228.00
TOTAL CURRENT LIABILITIES		\$4,289,327.00	\$1,677,542.00	\$2,908,559.00	\$693,267.00	\$2,414,898.00	\$11,983,593.00

Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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LONG-TERM LIABILITIES

Long-Term Debt	300-307					\$9,309,122.00	\$9,309,122.00
Advances from Other Funds	314		\$150,000.00				\$150,000.00
Other Advances	328-330, 333						
Unearned Revenues	339	\$63,872.00	\$595,870.00				\$659,742.00
Net Pension Liability	334						
OPEB Obligation	335			\$15,324,344.00	\$3,113.00	\$11,227,909.00	\$26,555,366.00
Accrued Benefits & Compensation	343			\$29,639.00	\$743.00		\$30,382.00
All Other Long-Term Liabilities	300-359 Except Above						
TOTAL LONG-TERM LIABILITIES		\$63,872.00	\$745,870.00	\$15,353,983.00	\$3,856.00	\$20,537,031.00	\$36,704,612.00

TOTAL DEFERRED INFLOWS OF RESOURCES	360-369	\$639,290.00	\$5,359,420.00	\$2,696,648.00	\$2,655.00	\$6,275,265.00	\$14,973,278.00
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Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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FUND BALANCE/NET POSITION

(Net) Investment in Capital Assets	391			\$10,476,374.00		\$114,522,512.00	\$124,998,886.00
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Nonspendable	370-374	\$1,509,974.00	\$27,094.00					\$1,537,068.00
Restricted	375-379, 392-398	\$171,284.00	\$11,885,092.00	\$8,307,899.00	\$6,085,738.00	\$14,064,017.00		\$40,514,030.00
Committed	380-384	\$6,824,764.00						\$6,824,764.00
Assigned	385-389	\$4,316,507.00	\$2,921,014.00					\$7,237,521.00
Unassigned/Unrestricted	390, 399	\$2,495,897.00	\$0.00	\$11,387,949.00	\$0.00	\$14,132,419.00		\$28,016,265.00
TOTAL FUND BALANCE/NET POSITION		\$15,318,426.00	\$14,833,200.00	\$30,172,222.00	\$6,085,738.00	\$142,718,948.00		\$209,128,534.00
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE/NET POSITION		\$20,310,915.00	\$22,616,032.00	\$51,131,412.00	\$6,785,516.00	\$171,946,142.00		\$272,790,017.00
Governmental Capital Assets (Net)					Governmental Long-Term Debt			

OTHER SUPPLEMENTARY INFORMATION

Description of Account

Total

Amounts Paid to Other Governments

Corrections	M05	
Local Schools	M12	
Financial Administration	M23	
Health	M32	
Hospitals	M38	
Housing and Urban Renewal	M50	
Highways	M44	
Transit Subsidies	M94	
Police	M62	
Fire		
Sewerage	M80	
Sanitation	M81	
All Other	M89	

Amounts Paid to State

Corrections	L05	
Local Schools	L12	
Financial Administration	L23	

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

City Income Tax Detail

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

Personnel Statistics

Number of Police Personnel		35
Number of Fire Personnel		
Combined Public Safety Personnel		
All Other Personnel		1392
Total Wage and Salary Costs		\$40,503,849.00

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

Investment Information

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

Other Information

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

DERIVATIVE INSTRUMENTS - NON-PENSION INVESTMENT PORTFOLIO

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

Issuer	Type of Derivative	Cost	Market Value
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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
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PENSION AND HEALTH BENEFIT PLANS

PENSION

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

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

-\$17,790,986.00

Please provide the following for all defined contributions plans:

Employer Contributions Made	Member Contributions Made
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Please select the types of defined benefit plans of the primary government:

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

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

Pension Expense	\$20,087,803.00	Actuarially Determined Contribution	\$0.00
Employer Contributions Made	\$2,775,422.00	Actuarial Value of Assets	\$316,280,212.00
Member Contributions Made	\$2,098,605.00	Funded Percentage	107.3%
Investment Rate of Return	18545760%		

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

If yes, is it administered by:			
	Insurance Company	CHECKED	Self
	Financial Institution		MERS

What is the aggregate Unfunded Accrued Liability for the primary government? (If overfunded, please enter as a negative number)	\$67,890,000.00
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Please provide the following:			
Annual Required Contribution	\$5,356,050.00		
Employer Contributions Made	\$298,447.00	Funded Percentage	18%

INDEBTEDNESS

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

Description	Beginning Balance	Additions (Include all refunding issues)	Reductions (Include all refunded debt)	Ending Balance
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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			
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ALL OTHER PURPOSES								
General Obligation Bonds		\$9,830,000.00				\$1,785,000.00		\$8,045,000.00
Revenue Bonds		\$29,575,000.00				\$440,000.00		\$29,135,000.00
Unlimited Tax Bonds								
Limited Tax Bonds								
Notes Payable		\$24,000.00				\$12,000.00		\$12,000.00
All Other Debt		\$26,743,352.00				\$1,209,604.00		\$25,533,748.00
TOTAL ALL OTHER PURPOSES	19U	\$66,172,352.00	29U		39U	\$3,446,604.00	44U	\$62,725,748.00
TOTAL LONG-TERM DEBT		\$66,172,352.00				\$3,446,604.00		\$62,725,748.00

Description	Beginning Balance	Additions (Include all refunding issues)	Reductions (Include all refunded debt)	Ending Balance
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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
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INTEREST ON DEBT

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

Interest on Water Supply System Debt	191							
Interest on Sewer System Debt	189							
Interest on Electric Power System Debt	192							
Interest on Transit System Debt	194							
Interest on All Other Debt	189	\$2,298,076.00						

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.