

# 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					
<b>County:</b>	BAY	<b>Type:</b>	County	<b>Local Unit Name:</b>	Bay County
<b>Municode:</b>	09-0-000	<b>FY Ending:</b>	2019	<b>Year End Month:</b>	12
Form ID: 75193			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	\$0.00	\$0.00	\$77,684.00	\$0.00	\$0.00	\$0.00	U99	<b>\$77,684.00</b>
Payment in-Lieu-of Taxes (PILOT)	432	\$42,000.00	\$38,259.00	\$12,695.00	\$0.00	\$0.00	\$13,333.00	C30	<b>\$64,287.00</b>
Swamp Land Taxes, Forest Reserve	429, 430	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C30	<b>\$0.00</b>
Commercial Facilities Tax (Act 255 of 1978)	433	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	T01	<b>\$0.00</b>
Trailer Taxes (Act 243 of 1959)	434	\$10,000.00	\$11,384.00	\$0.00	\$0.00	\$0.00	\$0.00	T99	<b>\$11,384.00</b>
Transient Guest Lodging Tax (Act 263 of 1974)	435	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	T19	<b>\$0.00</b>
Industrial Facilities Tax (Act 198 of 1974)	437	\$101,573.00	\$122,822.00	\$42,799.00	\$0.00	\$0.00	\$0.00	T01	<b>\$165,621.00</b>
Income Tax	438	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	T40	<b>\$0.00</b>
Property Tax (includes delinquent taxes, penalties, interest, fees, community-wide special assessments)	401-449 Except Above	\$15,654,641.00	\$16,227,844.00	\$5,412,010.00	\$2,085,704.00	\$0.00	\$5,359,576.00	T01	<b>\$29,085,134.00</b>
<b>TOTAL TAX REVENUE</b>		<b>\$15,808,214.00</b>	<b>\$16,400,309.00</b>	<b>\$5,545,188.00</b>	<b>\$2,085,704.00</b>	<b>\$0.00</b>	<b>\$5,372,909.00</b>		<b>\$29,404,110.00</b>

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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## SPECIAL ASSESSMENTS

Special Assessments	450-474	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150,262.00		<b>\$150,262.00</b>
<b>TOTAL SPECIAL ASSESSMENTS</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$150,262.00</b>		<b>\$150,262.00</b>

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
<b>LICENSES AND PERMITS</b>								
Business Licenses and Permits	476-489	\$223,411.00	\$223,145.00	\$241,322.00	\$0.00	\$0.00	\$8,818.00	T99 <b>\$473,285.00</b>
Non-Business Licenses and Permits	490-500	\$14,000.00	\$11,670.00	\$52,334.00	\$0.00	\$0.00	\$0.00	T99 <b>\$64,004.00</b>
<b>TOTAL LICENSES AND PERMITS</b>		<b>\$237,411.00</b>	<b>\$234,815.00</b>	<b>\$293,656.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,818.00</b>	<b>\$537,289.00</b>

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
<b>FEDERAL GRANTS</b>								
General Government	502	\$197,370.00	\$183,402.00	\$0.00	\$0.00	\$0.00	\$0.00	B89 <b>\$183,402.00</b>
Public Safety	505	\$212,977.00	\$70,581.00	\$0.00	\$0.00	\$0.00	\$0.00	B89 <b>\$70,581.00</b>
Sanitation	513	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B89 <b>\$0.00</b>
Health and/or Hospitals	516	\$0.00	\$0.00	\$1,990,163.00	\$0.00	\$0.00	\$0.00	B42 <b>\$1,990,163.00</b>
Welfare	519	\$0.00	\$0.00	\$149,316.00	\$0.00	\$0.00	\$0.00	B79 <b>\$149,316.00</b>
Culture and Recreation	523	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B89 <b>\$0.00</b>
Housing & Community Development	522	\$208,462.00	\$160,343.00	\$0.00	\$0.00	\$0.00	\$0.00	B50 <b>\$160,343.00</b>
All Other Federal Aid Grants	501-538 Except Above	\$1,408,148.00	\$1,288,359.00	\$59,099.00	\$327,852.00	\$0.00	\$2,011,117.00	B89 <b>\$3,686,427.00</b>
<b>TOTAL FEDERAL GRANTS</b>		<b>\$2,026,957.00</b>	<b>\$1,702,685.00</b>	<b>\$2,198,578.00</b>	<b>\$327,852.00</b>	<b>\$0.00</b>	<b>\$2,011,117.00</b>	<b>\$6,240,232.00</b>

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
<b>STATE GRANTS</b>								
State Revenue Sharing	574	\$2,583,966.00	\$2,663,478.00	\$0.00	\$0.00	\$0.00	\$0.00	C89 <b>\$2,663,478.00</b>
Public Safety	543-545, 547, 570	\$173,805.00	\$173,396.00	\$471,891.00	\$0.00	\$0.00	\$0.00	C89 <b>\$645,287.00</b>
Streets and Highways (Act 51)	546	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,357,744.00	C46 <b>\$13,357,744.00</b>
Streets and Highways (Non-Act 51)	546	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C46 <b>\$0.00</b>
Sanitation	552	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C89 <b>\$0.00</b>



All Other Sales, Use, & Admission Fees	638-651, 653, 654	\$614,194.00	\$642,748.00	\$0.00	\$600,367.00	\$0.00	\$0.00	A89	\$1,243,115.00
All Other Fees	600-654 Except Above	\$1,914,562.00	\$2,291,415.00	\$104,551.00	\$1,901,693.00	\$0.00	\$0.00	A89	\$4,297,659.00
TOTAL CHARGES FOR SERVICES		\$2,803,431.00	\$3,163,266.00	\$144,777.00	\$25,488,484.00	\$7,355,439.00	\$22,696,458.00		\$58,848,424.00

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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**FINES AND FORFEITS**

All Fines, Penalties & Forfeits	655-663	\$590,000.00	\$608,643.00	\$7,036.00	\$0.00	\$0.00	\$328,886.00	U99	\$944,565.00
TOTAL FINES AND FORFEITS		\$590,000.00	\$608,643.00	\$7,036.00	\$0.00	\$0.00	\$328,886.00		\$944,565.00

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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**INTEREST AND RENTS**

Interest & Dividends	665-666	\$0.00	\$336,571.00	\$301,358.00	\$2,650,402.00	\$70,108.00	\$965,358.00		\$4,323,797.00
Rents & Royalties	667-668	\$797,164.00	\$779,412.00	\$0.00	\$0.00	\$0.00	\$0.00		\$779,412.00

Other	664-670 Except Above	\$404,600.00	\$405,504.00	\$0.00	\$0.00	\$0.00	\$0.00		\$405,504.00
TOTAL INTEREST AND RENTS		\$1,201,764.00	\$1,521,487.00	\$301,358.00	\$2,650,402.00	\$70,108.00	\$965,358.00		\$5,508,713.00

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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**OTHER REVENUE**

Reimbursements	676	\$3,491,246.00	\$3,213,792.00	\$1,931,990.00	\$11,914.00	\$0.00	\$354,509.00		\$5,512,205.00
Sale of Capital Assets	673	\$0.00	\$0.00	\$4,368.00	\$0.00	\$0.00	\$419,031.00	U11	\$423,399.00

Public and Private Contributions	674	\$94,407.00	\$226,568.00	\$1,770,183.00	\$0.00	\$0.00	\$116,416.00	U99	\$2,113,167.00
Refunds & Rebates	687	\$180,264.00	\$12,609.00	\$50.00	\$944.00	\$0.00	\$0.00	U99	\$13,603.00

Miscellaneous/Other Revenue	671-689 Except Above	\$155,272.00	\$200,872.00	\$1,025,947.00	\$612,619.00	\$0.00	\$739,583.00	U99	\$2,579,021.00
TOTAL OTHER REVENUE		\$3,921,189.00	\$3,653,841.00	\$4,732,538.00	\$625,477.00	\$0.00	\$1,629,539.00		\$10,641,395.00

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
<b>OTHER FINANCING SOURCES</b>								
Proceeds from Bond/Note Issuance	696-698	\$4,600.00	\$11,170.00	\$0.00	\$0.00	\$0.00	\$0.00	<b>\$11,170.00</b>
Transfers In	699	\$3,256,131.00	\$3,235,458.00	\$3,591,328.00	\$1,926.00	\$0.00	\$0.00	<b>\$6,828,712.00</b>
TOTAL OTHER FINANCING SOURCES		<b>\$3,260,731.00</b>	<b>\$3,246,628.00</b>	<b>\$3,591,328.00</b>	<b>\$1,926.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,839,882.00</b>
TOTAL REVENUE		<b>\$34,873,882.00</b>	<b>\$35,333,739.00</b>	<b>\$21,621,800.00</b>	<b>\$31,179,845.00</b>	<b>\$7,425,547.00</b>	<b>\$47,240,301.00</b>	<b>\$142,801,232.00</b>

**STATEMENT OF OPERATIONS**

Legislative (Council, Board, Commission)	101-128	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	E29	<b>\$0.00</b>
Chief Executive	171-190	\$215,774.00	\$203,590.00	\$0.00	\$0.00	\$0.00	\$0.00	E29	<b>\$203,590.00</b>
Treasurer	253	\$429,997.00	\$425,517.00	\$0.00	\$0.00	\$0.00	\$0.00	E23	<b>\$425,517.00</b>
Clerk	215-218	\$349,810.00	\$340,481.00	\$0.00	\$0.00	\$0.00	\$0.00	E29	<b>\$340,481.00</b>
Assessing Equalization	243, 245, 247 and 257	\$296,781.00	\$269,916.00	\$0.00	\$0.00	\$0.00	\$0.00	E23	<b>\$269,916.00</b>
Finance and Tax Administration	191-260 Except Above	\$922,754.00	\$1,005,219.00	\$0.00	\$404,021.00	\$0.00	\$0.00	E23	<b>\$1,409,240.00</b>
Elections	262	\$134,046.00	\$95,542.00	\$0.00	\$0.00	\$0.00	\$0.00	E89	<b>\$95,542.00</b>
Building and Grounds	265	\$1,684,920.00	\$1,650,421.00	\$0.00	\$0.00	\$0.00	\$0.00	E31	<b>\$1,650,421.00</b>
Attorney/Corporation Counsel	266	\$306,439.00	\$299,412.00	\$0.00	\$0.00	\$0.00	\$0.00		<b>\$299,412.00</b>
All Other General Government	100-279 Except Above	\$8,223,934.00	\$7,668,883.00	\$309,557.00	\$0.00	\$0.00	\$33,587.00	E89	<b>\$8,012,027.00</b>
TOTAL GENERAL GOVERNMENT		<b>\$12,564,455.00</b>	<b>\$11,958,981.00</b>	<b>\$309,557.00</b>	<b>\$404,021.00</b>	<b>\$0.00</b>	<b>\$33,587.00</b>		<b>\$12,706,146.00</b>

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	
<b>JUDICIAL</b>									
Trial Court	281-282	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	E25	<b>\$0.00</b>

Circuit Court	283-285	\$1,269,788.00	\$1,295,155.00	\$0.00	\$0.00	\$0.00	\$0.00	E25	\$1,295,155.00
District/Municipal Court	286-288	\$1,909,363.00	\$1,978,841.00	\$0.00	\$0.00	\$0.00	\$0.00	E25	\$1,978,841.00
Friend of the Court	289, 291	\$871,025.00	\$868,491.00	\$0.00	\$0.00	\$0.00	\$0.00	E25	\$868,491.00
Friend of the Court-Cooperative Reimbursement Program	290	\$797,205.00	\$753,374.00	\$96,282.00	\$0.00	\$0.00	\$0.00	E25	\$849,656.00
Law Library	292-293	\$0.00	\$0.00	\$48,076.00	\$0.00	\$0.00	\$0.00	E25	\$48,076.00
Probate Court	294	\$1,421,386.00	\$1,356,225.00	\$0.00	\$0.00	\$0.00	\$0.00	E25	\$1,356,225.00
Probation	295	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	E25	\$0.00
Prosecuting Attorney	296	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	E25	\$0.00
Grand Jury	297	\$247,161.00	\$225,599.00	\$0.00	\$0.00	\$0.00	\$0.00	E25	\$225,599.00
Family Counseling Services	298	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	E25	\$0.00
Other Judicial Activities	280-299 Except Above	\$0.00	\$0.00	\$563,408.00	\$0.00	\$0.00	\$0.00	E25	\$563,408.00
TOTAL JUDICIAL		\$6,515,928.00	\$6,477,685.00	\$707,766.00	\$0.00	\$0.00	\$0.00		\$7,185,451.00
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	
<b>PUBLIC SAFETY</b>									
Police/Sheriff/Constable	301, 305, 310, 315-320, 330-332	\$8,963,552.00	\$8,831,662.00	\$0.00	\$0.00	\$0.00	\$357,737.00	E62	\$9,189,399.00
Fire	336-344	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	E24	\$0.00
Combined Public Safety Department	345	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	E89	\$0.00
Emergency 911 Dispatch Activities	325	\$0.00	\$0.00	\$2,138,519.00	\$0.00	\$0.00	\$0.00	E89	\$2,138,519.00
Corrections/Jail	351-370	\$19,625.00	\$19,556.00	\$182,994.00	\$0.00	\$0.00	\$0.00	E05	\$202,550.00
Building Inspection & Regulation Activities	371-399	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	E66	\$0.00
All Other Public Safety Activities	300-439 Except Above	\$805,569.00	\$624,240.00	\$0.00	\$0.00	\$0.00	\$0.00	E89	\$624,240.00
TOTAL PUBLIC SAFETY		\$9,788,746.00	\$9,475,458.00	\$2,321,513.00	\$0.00	\$0.00	\$357,737.00		\$12,154,708.00

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	
<b>PUBLIC WORKS</b>									
Public Works (Non-Act 51)	441, 442, 444-448	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$907,064.00	E44	<b>\$907,064.00</b>
Road Commission/Street Dept. (Act 51)	449-520	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,812,236.00	E44	<b>\$16,812,236.00</b>
Sanitation/Landfill/Solid Waste	521-522, 526-528	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	E81	<b>\$0.00</b>
Water and/or Sewer Systems	536-566	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,632,953.00	E80	<b>\$18,632,953.00</b>
Airports	595	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	E01	<b>\$0.00</b>
Public Transportation	596	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	E94	<b>\$0.00</b>
Other Public Works Enterprise-Activities	567-570, 597	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	E89	<b>\$0.00</b>
All Other Public Works	440-599 Except Above	\$2,300.00	\$1,222.00	\$0.00	\$0.00	\$0.00	\$0.00		<b>\$1,222.00</b>
<b>TOTAL PUBLIC WORKS</b>		<b>\$2,300.00</b>	<b>\$1,222.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$36,352,253.00</b>		<b>\$36,353,475.00</b>
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	
<b>HEALTH AND WELFARE</b>									
Health Departments, Boards and Clinics	601, 605, 610, 611	\$0.00	\$0.00	\$3,915,174.00	\$0.00	\$0.00	\$0.00	E32	<b>\$3,915,174.00</b>
Alcoholism and Substance Abuse	631	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	E32	<b>\$0.00</b>
Hospital	635	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	E36	<b>\$0.00</b>
Medical Examiner	648	\$176,500.00	\$168,863.00	\$0.00	\$0.00	\$0.00	\$0.00	E62	<b>\$168,863.00</b>
Mental Health	649, 650	\$682,242.00	\$682,242.00	\$0.00	\$0.00	\$0.00	\$0.00	E32	<b>\$682,242.00</b>
Emergency Services (Ambulance)	651	\$6,604.00	\$7,514.00	\$0.00	\$0.00	\$0.00	\$0.00	E32	<b>\$7,514.00</b>
Child Care Activities/Human Services	662-663	\$0.00	\$0.00	\$3,247,555.00	\$0.00	\$0.00	\$0.00	E79	<b>\$3,247,555.00</b>
Human Services & Medical Care Facility	670-671	\$0.00	\$0.00	\$0.00	\$29,610,337.00	\$0.00	\$0.00	E79	<b>\$29,610,337.00</b>
Area Agency on Aging	672	\$0.00	\$0.00	\$2,814,841.00	\$0.00	\$0.00	\$0.00	E89	<b>\$2,814,841.00</b>

Veteran's Programs	681-683, 689	\$5,000.00	\$5,000.00	\$300,132.00	\$0.00	\$0.00	\$0.00	E89	<b>\$305,132.00</b>
Redevelopment & Public Housing	690, 692-699	\$0.00	\$0.00	\$0.00	\$806,809.00	\$0.00	\$0.00	E50	<b>\$806,809.00</b>
All Other Health & Welfare	600-699 Except Above	\$1,200.00	\$360.00	\$1,273,739.00	\$0.00	\$0.00	\$0.00	E32	<b>\$1,274,099.00</b>
<b>TOTAL HEALTH AND WELFARE</b>		<b>\$871,546.00</b>	<b>\$863,979.00</b>	<b>\$11,551,441.00</b>	<b>\$30,417,146.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$42,832,566.00</b>

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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	E29	<b>\$0.00</b>
Economic Development	728, 730-732	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	E89	<b>\$0.00</b>
Register of Deeds	711	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		<b>\$0.00</b>
All Other Community Development	700-749 Except Above	\$255,192.00	\$240,383.00	\$27,962.00	\$0.00	\$0.00	\$0.00		<b>\$268,345.00</b>
<b>TOTAL COMMUNITY/ECONOMIC DEVELOPMENT</b>		<b>\$255,192.00</b>	<b>\$240,383.00</b>	<b>\$27,962.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$268,345.00</b>

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	\$1,668,140.00	\$1,519,797.00	\$0.00	\$553,825.00	\$0.00	\$0.00	E61	<b>\$2,073,622.00</b>
Library	790-791	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,024,469.00	E52	<b>\$7,024,469.00</b>
Various Cultural Activities, Fine Arts, Historical Society, Museums, etc.	803-805	\$0.00	\$0.00	\$279,383.00	\$0.00	\$0.00	\$0.00	E61	<b>\$279,383.00</b>
All Other Recreation and Culture	750-849 Except Above	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		<b>\$0.00</b>
<b>TOTAL RECREATION AND CULTURE</b>		<b>\$1,668,140.00</b>	<b>\$1,519,797.00</b>	<b>\$279,383.00</b>	<b>\$553,825.00</b>	<b>\$0.00</b>	<b>\$7,024,469.00</b>		<b>\$9,377,474.00</b>



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	\$457,523.00	\$398,603.00	\$0.00	\$2,213,505.00	\$7,798,503.00	\$0.00	\$10,410,611.00
Capital Outlay	901-904	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
Debt Service	906-929	\$0.00	\$0.00	\$1,458,800.00	\$0.00	\$0.00	\$25,860.00	\$1,484,660.00
Depreciation	968	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER		\$457,523.00	\$398,603.00	\$1,458,800.00	\$2,213,505.00	\$7,798,503.00	\$25,860.00	\$11,895,271.00
OTHER FINANCING USES								
Transfers (Out)	995	\$4,105,225.00	\$3,591,328.00	\$1,949,513.00	\$1,281,926.00	\$5,945.00	\$0.00	\$6,828,712.00
EXTRAORDINARY /SPECIAL ITEMS	998-99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER FINANCING USES		\$4,105,225.00	\$3,591,328.00	\$1,949,513.00	\$1,281,926.00	\$5,945.00	\$0.00	\$6,828,712.00
TOTAL EXPENDITURES		\$36,229,055.00	\$34,527,436.00	\$18,605,935.00	\$34,870,423.00	\$7,804,448.00	\$43,793,906.00	\$139,602,148.00
Description of Account								
Net Change in Fund Balances/Fund Net Position		\$-1,355,173.00	\$806,303.00	\$3,015,865.00	\$-3,690,578.00	\$-378,901.00	\$3,446,395.00	\$3,199,084.00
Fund Balance/Fund Net Position Beginning Balances		\$13,248,907.00	\$13,248,907.00	\$9,984,920.00	\$21,443,007.00	\$5,199,984.00	\$142,017,527.00	\$191,894,345.00
Prior Period Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance/Fund Net Position Ending Balances		\$11,893,734.00	\$14,055,210.00	\$13,000,785.00	\$17,752,429.00	\$4,821,083.00	\$145,463,922.00	\$195,093,429.00

**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	
Police	G62	
Fire	G24	
Combined Public Safety	G89	
Parking Meters, Off-Street Parking	G60	
Corrections	G05	
Other Public Safety	G89	
Streets & Highways	G44	
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	
Library	G52	
Other Recreation & Culture	G61	
Other Functions	G89	
Other Capital Outlay		\$1,038,100.00
<b>TOTAL ADDITIONS TO CAPITAL ASSETS</b>		<b>\$1,038,100.00</b>

**STATEMENT OF POSITION**

Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	ASSETS, DEFERRED OUTFLOWS OF RESOURCES	
Cash & Cash Equivalents	001-016	\$2,406.00	\$5,859,792.00	\$4,696,007.00	\$630,036.00	\$21,158,340.00		W61	<b>\$32,346,581.00</b>
						0			<b>0</b>

Investment in Securities	017	\$14,382,273.00	\$4,837,396.00	\$7,109,542.00	\$1,149,106.00	\$6,085,613.00	W61	\$33,563,930.00
TOTAL CASH AND INVESTMENTS		\$14,384,679.00	\$10,697,188.00	\$11,805,549.00	\$1,779,142.00	\$27,243,953.00		\$65,910,511.00

Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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RECEIVABLES

Tax, Utility, & Assessment Receivables	019-070	\$1,540,443.00	\$5,500,956.00	\$5,478,658.00	\$0.00	\$0.00		\$12,520,057.00
Due from Other Governments & Units	071-081	\$2,066,303.00	\$1,712,247.00	\$61,034.00	\$111.00	\$124,984.00		\$3,964,679.00
Due from Other Funds	084	\$93,024.00	\$0.00	\$27,442.00	\$3,535,386.00	\$0.00		\$3,655,852.00
All Other Receivables	18-100 Except Above	\$1,261,692.00	\$2,156,731.00	\$5,505,538.00	\$9,823.00	\$14,920,160.00		\$23,853,944.00
TOTAL RECEIVABLES		\$4,961,462.00	\$9,369,934.00	\$11,072,672.00	\$3,545,320.00	\$15,045,144.00		\$43,994,532.00

Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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OTHER CURRENT ASSETS

Inventory	101-110	\$14,498.00	\$0.00	\$62,907.00	\$0.00	\$1,386,623.00		\$1,464,028.00
Prepays	123	\$248,781.00	\$60,624.00	\$203,547.00	\$310,510.00	\$706,559.00		\$1,530,021.00
Assets Held for Sale	128	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
All Other Current Assets	111-129 Except Above	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
TOTAL OTHER CURRENT ASSETS		\$263,279.00	\$60,624.00	\$266,454.00	\$310,510.00	\$2,093,182.00		\$2,994,049.00

Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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CAPITAL ASSETS (NET)

Land & Improvements	130-135			\$1,244,225.00	\$0.00	\$41,673,039.00		\$42,917,264.00
Buildings & Equipment	136-147			\$0.00	\$0.00	\$0.00		\$0.00
Vehicles	148-149			\$0.00	\$0.00	\$0.00		\$0.00
Water System	152-153			\$0.00	\$0.00	\$0.00		\$0.00
Sewer System	154-155			\$0.00	\$0.00	\$0.00		\$0.00

All Other Capital Assets	150-151, 156-179			\$70,878,588.00	\$0.00	\$146,074,870.00		\$216,953,458.00
TOTAL CAPITAL ASSETS (NET)				\$72,122,813.00	\$0.00	\$187,747,909.00		\$259,870,722.00

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

Net Pension Asset	190			\$2,950,425.00	\$2,799.00	\$3,087,637.00		\$6,040,861.00
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Net OPEB Asset	191			\$0.00	\$0.00	\$0.00		\$0.00
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Advances to Other Funds	193	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
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Advances to Other Units of Government	194	\$827,350.00	\$0.00	\$0.00	\$0.00	\$0.00		\$827,350.00
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Other Investments	180-194 Except Above	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
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TOTAL OTHER LONG TERM ASSETS		\$827,350.00	\$0.00	\$2,950,425.00	\$2,799.00	\$3,087,637.00		\$6,868,211.00
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TOTAL ASSETS			\$20,436,770.00	\$20,127,746.00	\$98,217,913.00	\$5,637,771.00	\$235,217,825.00	\$379,638,025.00
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TOTAL DEFERRED OUTFLOWS OF RESOURCES	195-199	\$0.00	\$0.00	\$8,365,586.00	\$9,585.00	\$11,002,541.00		\$19,377,712.00
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TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			\$20,436,770.00	\$20,127,746.00	\$106,583,499.00	\$5,647,356.00	\$246,220,366.00	\$399,015,737.00
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Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, FUND BALANCE/NET POSITION</b>		101-Fund	102-499 Funds	500-599 Funds	601-699 Funds		101-699 Funds + Component units

**CURRENT LIABILITIES**

Due to Other Funds	214	\$3,515,050.00	\$119,687.00	\$21,115.00	\$1,145.00	\$0.00		\$3,656,997.00
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Accrued Wages & Benefits	257-261	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
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All Other Accounts Payable & Current Liabilities	200-299 Except Above	\$1,741,486.00	\$769,054.00	\$7,624,168.00	\$796,815.00	\$6,866,812.00		\$17,798,335.00
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TOTAL CURRENT LIABILITIES		\$5,256,536.00	\$888,741.00	\$7,645,283.00	\$797,960.00	\$6,866,812.00		\$21,455,332.00
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Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
<b>LONG-TERM LIABILITIES</b>							
Long-Term Debt	300-307			\$50,789,037.00	\$0.00	\$0.00	\$50,789,037.00
Advances from Other Funds	314	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Advances	328-330, 333	\$0.00	\$0.00	\$0.00	\$0.00	\$609,949.00	\$609,949.00
Unearned Revenues	339	\$85,214.00	\$279,030.00	\$0.00	\$0.00	\$0.00	\$364,244.00
Net Pension Liability	334			\$0.00	\$0.00	\$0.00	\$0.00
OPEB Obligation	335			\$26,197,287.00	\$24,736.00	\$27,169,233.00	\$53,391,256.00
Accrued Benefits & Compensation	343			\$7,350.00	\$0.00	\$0.00	\$7,350.00
All Other Long-Term Liabilities	300-359 Except Above	\$0.00	\$0.00	\$0.00	\$982.00	\$58,034,454.00	\$58,035,436.00
<b>TOTAL LONG-TERM LIABILITIES</b>		<b>\$85,214.00</b>	<b>\$279,030.00</b>	<b>\$76,993,674.00</b>	<b>\$25,718.00</b>	<b>\$85,813,636.00</b>	<b>\$163,197,272.00</b>
TOTAL DEFERRED INFLOWS OF RESOURCES	360-369	\$1,039,810.00	\$5,959,190.00	\$4,192,113.00	\$2,595.00	\$8,075,996.00	\$19,269,704.00
<b>FUND BALANCE/NET POSITION</b>							
(Net) Investment in Capital Assets	391			\$22,756,109.00	\$0.00	\$130,870,559.00	\$153,626,668.00
Nonspendable	370-374	\$1,090,629.00	\$60,624.00				\$1,151,253.00
Restricted	375-379, 392-398	\$135,755.00	\$6,642,794.00	\$7,459,588.00	\$4,821,083.00	\$8,001,767.00	\$27,060,987.00
Committed	380-384	\$6,824,764.00	\$0.00				\$6,824,764.00
Assigned	385-389	\$875,269.00	\$6,297,367.00				\$7,172,636.00
Unassigned/Unrestricted	390, 399	\$5,128,793.00	\$0.00	\$12,463,268.00	\$0.00	\$6,591,596.00	\$-742,879.00
<b>TOTAL FUND BALANCE/NET POSITION</b>		<b>\$14,055,210.00</b>	<b>\$13,000,785.00</b>	<b>\$17,752,429.00</b>	<b>\$4,821,083.00</b>	<b>\$145,463,922.00</b>	<b>\$195,093,429.00</b>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE/NET POSITION		<b>\$20,436,770.00</b>	<b>\$20,127,746.00</b>	<b>\$106,583,499.00</b>	<b>\$5,647,356.00</b>	<b>\$246,220,366.00</b>	<b>\$399,015,737.00</b>

Governmental Capital Assets (Net)				Governmental Long-Term Debt			
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**OTHER SUPPLEMENTARY INFORMATION**

Description of Account	Total
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**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

<b>Personnel Statistics</b>		
Number of Police Personnel		41
Number of Fire Personnel		
Combined Public Safety Personnel		
All Other Personnel		1426
Total Wage and Salary Costs		\$42,208,918.00
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. <b>Show total amount on the line for total wage and salary costs.</b>		

<b>Investment Information</b>		
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

<b>Other Information</b>		
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?		

<b>DERIVATIVE INSTRUMENTS - NON-PENSION INVESTMENT PORTFOLIO</b>			
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

<b>DERIVATIVE INSTRUMENTS - PENSION INVESTMENT PORTFOLIO</b>			
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
	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)	-\$10,265,077.00
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Please provide the following for all defined contributions plans:			
Employer Contributions Made		Member Contributions Made	

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	\$4,546,041.00	Actuarially Determined Contribution	\$1,152,393.00
Employer Contributions Made	\$2,064,909.00	Actuarial Value of Assets	\$283,327,021.00
Member Contributions Made	\$2,168,152.00	Funded Percentage	112.1%
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		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)

\$61,044,491.00

Please provide the following:

Annual Required Contribution

\$9,913,517.00

Employer Contributions Made

\$6,396,835.00

Funded Percentage

28.4%

**INDEBTEDNESS**

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

Description

Beginning Balance

Additions  
(Include all refunding issues)

Reductions  
(Include all refunded debt)

Ending Balance

**LONG-TERM DEBT**

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

Public Debt for Privately Owned Housing, Industrial, or Business Purposes	19T	\$0.00	24T	\$0.00	34T	\$0.00	44T	\$0.00
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**ALL OTHER PURPOSES**

General Obligation Bonds		\$6,325,000.00		\$0.01		\$1,690,000.00		\$4,635,000.01
Revenue Bonds		\$28,675,000.00		.01		\$475,000.00		\$28,200,000.01
Unlimited Tax Bonds								
Limited Tax Bonds								
Notes Payable								
All Other Debt		\$27,000,119.00		.01		\$1,587,769.00		\$25,412,350.01
TOTAL ALL OTHER PURPOSES	19U	\$62,000,119.00	29U	\$0.03	39U	\$3,752,769.00	44U	\$58,247,350.03
TOTAL LONG-TERM DEBT		\$62,000,119.00		\$0.03		\$3,752,769.00		\$58,247,350.03

Description	Beginning Balance	Additions (Include all refunding issues)	Reductions (Include all refunded debt)	Ending Balance
<b>SHORT-TERM (Interest-Bearing) DEBT</b>				
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						
<b>INTEREST ON DEBT</b>							
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	\$4,395,368.00					

Remarks:

No new debt issuances in 2019. Had to add pennies for the form to be excepted.

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.