ALPENA CITY COUNCIL MEETING January 17, 2023 – 6:00 p.m. AGENDA

The Meeting Will be Held In-Person at City Hall. The Meeting Can Be Viewed Virtually with the Login Information as Follows:

From a Computer, Tablet or Smartphone: https://www.gotomeet.me/CityofAlpena

Dial in Using a Phone: United States: +1 (646) 749-3112

Access Code: 667-050-061

- 1. Call to Order.
- 2. Pledge of Allegiance.
- 3. Approval of and Proposed Modifications to the Agenda.
- 4. Approve Minutes Regular and Closed Sessions of January 03, 2023, and Special Session of January 12, 2023.
- 5. Citizens Appearing Before Council on Agenda and Non-Agenda Items (Citizens Shall be Allowed a Maximum of Five (5) Minutes Each to Address Their Concerns. This is the Only Time During a Council Meeting that Citizens are Allowed to Address the Council).
- 6. Public Hearing.
- 7. Consent Agenda.
 - A. Bills to be Allowed, in the Amount of \$616,680.37.
 - B. Council Appointment of Lucille Bray, Lorenzo Johns, and Lisa Kruse to the Wildlife Sanctuary Board for a Three-Year Term Expiring on February 1, 2026.
 - C. Approval of Resolution No. 2023-01 Which Allows a Resident Taxpayer to File His or Her Protest Before the Board of Review by Letter.
- Presentations.
 - A. Retirement Recognition of John Nye, DPW Technician Rachel Smolinski, City Manager.
 - B. Annual Comprehensive Financial Report for Fiscal Year Ended June 30, 2022 Straley Lamp & Kraenzlein, P.C.
 - C. Target Alpena Semi-Annual Report Michael Mahler, Economic Development Director.
 - D. Huron Humane Society Semi-Annual Report HHS Staff.
- 9. Announcements.
- 10. Mayoral Proclamation.

Thunder Bay International Film Festival Week, January 23, 2023.

11. Report of Officers.

Second Quarter of Fiscal Year 2023 Financial Report – Anna Soik, Finance Director.

12. Communications and Petitions.

Hope Network PILOT (Payment in Lieu of Taxes) Request – Anthony Barker, Hope Network Executive Director of Housing and Community Development.

- 13. Unfinished Business.
- 14. New Business.
 - A. City Concrete Program Renewal Recommendation Charles Kendziorski, Assistant City Engineer.
 - B. Hot Mixed Asphalt Patching Program Contract Renewal Recommendation Charles Kendziorski, Assistant City Engineer.
- 15. Adjourn to Closed Session to Discuss an update on Sewer and Water Litigation.
- 16. Return to Open Session.
- 17. Adjourn.

Rachel Smolinski City Manager

Rachel R. Swelinski

COUNCIL PROCEEDINGS

January 03, 2023

The Municipal Council of the City of Alpena met in regular session on the above date and was called to order at 6:00 p.m. by the Mayor.

Present: Mayor Waligora, Mayor Pro Tem Johnson, Councilmember Mitchell, and Councilmember Walchak.

Absent: Councilmember Nowak.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was recited.

APPROVAL OF THE AGENDA

Moved by Mayor Pro Tem Johnson, seconded by Councilmember Walchak, to approve the agenda.

Motion carried 4-0, 1 absent.

MINUTES

The minutes of the regular session of December 19, 2022, were approved as printed.

CONSENT AGENDA

Moved by Mayor Pro Tem Johnson, seconded by Councilmember Mitchell, that the following Consent Agenda items be approved:

- A. Bills to be allowed, in the amount of \$237,428.57.
- B. Collection of 2023 property taxes for Alpena Public Schools.
- C. Approval of Councilwoman Cindy Johnson and City Manager Rachel Smolinski as representatives to the Northeast Michigan Materials Management Authority Board with the first meeting held on Thursday, January 19, 2023, at 5:30 p.m.
- D. Budget amendment to decrease the expense for the Thunder Bay River Center Project in the amount of \$8,050, which also decreases the amount

needed from committed fund balance.

Motion carried 4-0, 1 absent.

RETIREMENT RECOGNITION & PINNING CEREMONY

Joel Jett, Police Chief, was recognized for 32 years of service to the City of Alpena Police Department. Chief Kyle Knight, Harbor Springs Police Department, and Chief Todd Woods, Mackinaw City Police Department, presented a plaque on behalf of the Northern Michigan Association of Chiefs of Police. Chief Eric Hamp presented a plaque on behalf of the Alpena Police Department. City Manager Rachel Smolinski offered her congratulations and well wishes to Chief Jett. Chief Jett then removed his badge and presented it to Mrs. Dana Hamp for pinning on her husband, Chief Hamp. Afterwards, Chief Hamp received the Oath of Office as administered by Clerk Anna Soik.

ORDINANCE 22-483

Moved by Mayor Pro Tem Johnson, seconded by Councilmember Walchak, to adopt Ordinance No. 22-483 which amends the City of Alpena Zoning Map.

Motion carried 4-0, 1 absent.

ORDINANCE 23-484

City Attorney Pfeifer delivered the first reading of Ordinance No. 23-484 which amends Chapter 18, section 18-1 of the Medical Marihuana Facilities and Adult-Use Marihuana Establishments. Discussion ensued which resulted in suggestions for changes and additions to the ordinance. Attorney Pfeifer will make the requested changes and present the ordinance for a second reading at a future meeting.

RECESS

The Municipal Council recessed from 7:49 p.m. to 7:56 p.m.

RECONVENE IN CLOSED SESSION

Moved by Mayor Pro Tem Johnson, seconded by Councilmember Mitchell, to adjourn to closed session to discuss: (1) updates on sewer and water litigation; and (2) pending ARC Family Enterprises, Inc. v. City of Alpena tax appeal.

Motion carried 4-0, 1 absent.

RECONVENE IN OPEN SESSION

The Municipal Council reconvened in open session at 8:29 p.m.

ADJOURN

On motion of Mayor Pro Tem Johnson, seconded by Councilmember Mitchell, the Municipal Council adjourned at 8:30 p.m.

Matthew Waligora Mayor

ATTEST:

Anna Soik City Clerk

COUNCIL PROCEEDINGS

January 12, 2023

The Municipal Council of the City of Alpena met in special session upon the call of the Mayor for the purpose of an Intergovernmental Council meeting, at Alpena Community College located at 665 Johnson Street on the above date.

The meeting was called to order at 6:31 p.m.

The Pledge of Allegiance was recited.

Present: Mayor Waligora, Mayor Pro Tem Johnson, Councilmember Mitchell, Councilmember Nowak, and Councilmember Walchak.

Absent: None.

GOVERNMENTAL ENTITY REPORT

Mayor Waligora presented an update to the Intergovernmental Council on the following: changes to the Marihuana Ordinance to allow curbside service, elimination of fluoride in the City's water, movement of City elections from odd years to even years, and introduction of the new Police Chief, Eric Hamp, and Fire Chief, Robert Edmonds. City Manager Rachel Smolinski also added the following: progress of renovations to Culligan Plaza, closure of the Skate Park, update on the Alpena Housing Task Force, and an update on the creation of the Northeast Michigan Materials Management Authority.

BROADBAND PRESENTATION

Nico Tucker of Northeast Michigan Council of Governments (NEMCOG) lead a presentation and discussion of the broadband infrastructure network project which is expected to be completed by December 31, 2026. Three representatives from area broadband service providers presented to the Intergovernmental Council of their projects in Northeast Michigan. The representatives are as follows: Ethan Clarke of Peninsula Fiber Network, Marilyn Passmore of Charter, and Ruthanne Largent of Presque Isle Electric & Gas Connect.

ADJOURNMENT

	On	motion (or iviayor	Pro	rem	Jonnson,	seconded	by	Councilmembe	3 [
Nowak, the N	Лunic	ipal Cou	ncil adjou	ırned	at 8:1	0 p.m.				
						Ma	atthew Wali	gora	3	

Mayor

ATTEST:

Anna Soik City Clerk

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EXP CHECK RUN DATES 01/18/2023 - 01/18/2023 UNJOURNALIZED

OPEN - CHECK TYPE: PAPER CHECK

VENDOR	INVOICE #	DESCRIPTION LODGING - POLICE LODGING - POLICE SUPPLIES - AUDIT SUPPLIES - AUDIT STORES - CABLETIE SUPPLIES - PW TARGET FY 22-23 EDC SVCS REFUND - POLICE IT CONTRACTED SVCS 01/23 VEH MAINT #38 VEH MAINT #38 ELECTRIC STREET PERFORMERS - DDA VEH MAINT - EQ VEH MAINT - EQ SUPPLIES - IT SUPPLIES - IT SUPPLIES - IT SUPPLIES - IT MAINT - LIGHTS MAINT - LIGHTS MAINT - LIGHTS MAINT - LIGHTS SUPPLIES - PUBLIC WORKS SUPP	AMOUNT
9 OAKS INN	A-98-1	LODGING - POLICE	275.00
9 OAKS INN	A-105-1	LODGING - POLICE	275.00
ALLEGRA ALPENA	156895	SUPPLIES - AUDIT	146.07
ALLEGRA ALPENA	156906	SUPPLIES - AUDIT	223.28
ALPENA ACE HARDWARE ALPENA ACE HARDWARE	3383	STURES - CABLETIE	29.99
ALPENA ACE HANDWARE ALPENA AREA CHAMBER OF COMMERCE	000 4 011723	TARGET EV 22-23 EDC SVCS	20 000 00
ALPENA COMMUNITY COLLEGE	01/11/23	REFUND - POLICE	21 250 00
ALPENA COUNTY TREASURER	011723	IT CONTRACTED SVCS 01/23	8,446.00
ALPENA DIESEL SERVICE	75741	VEH MAINT #38	13.02
ALPENA DIESEL SERVICE	75746	VEH MAINT #38	793.33
ALPENA POWER COMPANY	011723	ELECTRIC	20,994.89
ALPENA STREET PERFORMERS ALRO STEEL CORP	124251	STREET PERFORMERS - DDA	225.00
ALRO STEEL CORP	CLG7979AL CLD7367AI	VEH MAINT - EQ	100.00 01.88
AMAZON CAPITAL SERVICES INC	1X19-JCTG-441.I	SUPPLIES - CLERK/TREAS	36 95
AMAZON CAPITAL SERVICES INC	1KHT-XKGX-F3VH	SUPPLIES - IT	52.65
AMAZON CAPITAL SERVICES INC	1J49-F4PN-494W	SUPPLIES - IT	57.01
AMAZON CAPITAL SERVICES INC	1RK6-F13Q-KQDD	SUPPLIES - IT	57.01
AMAZON CAPITAL SERVICES INC	1Y3L-39G7-QPY6	MAINT - LIGHTS	938.00
AMAZON CAPITAL SERVICES INC	1PCM-QWY3-HHX	Γ MAINT - LIGHTS	108.45
AMAZON CAPITAL SERVICES INC	1 I PM-MNYL-4GWN	MAINT-LIGHTS	614.55 74.05
AMAZON CAPITAL SERVICES INC AMAZON CAPITAL SERVICES INC	16//W-C86X-10//W	SUPPLIES - II	74.93 27.04
AMAZON CAPITAL SERVICES INC	1\/GK-N9FQ-M9NF	SUPPLIES - PUBLIC WORKS	66 90
AMAZON CAPITAL SERVICES INC	193N-PRDD-7GVP	SUPPLIES/UNIFORMS-POL/FIRE/EMS	129.13
ASSOC OF PUBLIC TREASURERS	25156	2022-23 MEMBERSHIP DUES	259.00
BALL TIRE & GAS INC	213397	VEH MAINT - POLICE	712.48
BALL TIRE & GAS INC	213644	VEH MAINT - POLICE	20.00
BALL TIRE & GAS INC	213844	VEH MAINT - POLICE	35.50
BALL TIRE & GAS INC BALL TIRE & GAS INC	214196	VEH MAINT EO	1,554.72
BALL TIRE & GAS INC BECKETT AND RAEDER	2022833	PROF SERVICES - DDA	2 340 00
BERG ASSESSING & CONSULTING INC	23-0000871	ASSESSING CONTRACTED SVCS 01/23	7.366.00
BOUND TREE MEDICAL LLC	84808385	SUPPLIES - EMS DISP	1,224.32
BP	63614371	ASSESSING CONTRACTED SVCS 01/23 SUPPLIES - EMS DISP GAS/FUEL - FIRE/EMS/EQ MECH INSP SVCS 12/22 PLUMBING INSP SVCS 12/22 CARBON LEASE - WATER VEH MAINT - POLICE VEH MAINT - EQ VEH MAINT - FIRE/EMS VEH MAINT - FIRE/EMS VEH MAINT - FIRE/EMS SUPPLIES - FIRE/EMS	6,869.37
BROCE TILLINGER	123122	MECH INSP SVCS 12/22	3,100.00
BRUCE TILLINGER	123122	PLUMBING INSP SVCS 12/22	1,226.40
CALGON CARBON CORPORATION CARQUEST AUTO PARTS	90154828 473062	CARBON LEASE - WATER VEH MAINT - POLICE	32,360.00 288.82
CARQUEST AUTO PARTS	473129	VEH MAINT - FOLICE VEH MAINT - EQ	(504.71)
CARQUEST AUTO PARTS	473159	VEH MAINT - FIRE/EMS	1,119.94
CARQUEST AUTO PARTS	473297	VEH MAINT - FIRE/EMS	83.04
CARQUEST AUTO PARTS	473322	VEH MAINT - FIRE/EMS	51.64
CARQUEST AUTO PARTS	473324	SUPPLIES - FIRE/EMS	11.18
CARQUEST AUTO PARTS	473340	VEH MAINT - FIRE/EMS	73.55
CARQUEST AUTO PARTS CARQUEST AUTO PARTS	473370 473766	VEH MAINT - FIRE/EMS VEH MAINT - EQ	40.46 14.73
CARQUEST AUTO PARTS	474356	VEH MAINT - EQ VEH MAINT - EQ	(185.00)
CARQUEST AUTO PARTS	474357	VEH MAINT - POLICE	5.94
CARQUEST AUTO PARTS	474435	VEH MAINT - EQ	10.42
CDWG GOVERNMENT	FT32283	GETAC TABLETS - IT	1,571.46
CERTA SITE LLC	9851799	EXTINGUISHER MAINT 2021	40.50
CHARTER COMMUNICATIONS	0161615122522	FAX LINE - CITY HALL	79.98
CHARTER COMMUNICATIONS CHARTER COMMUNICATIONS	0015914010523 0161888122722	WATER TWR INTERNET SIGNALS FAX LINE - PUBLIC WORKS	627.88 89.98
CITY OF ALPENA	4528-001 12/22	SEW/WATER PUBLIC SAFETY	140.74
CITY OF ALPENA	214-002 12/22	SEW/WATER - THOMSON PK	40.00
CITY OF ALPENA	1016-001 12/22	SEW/WATER - MARINA S	146.89
CITY OF ALPENA	1016-002 12/22	SEW/WATER - MARINA N	416.23
CITY OF ALPENA	1017-001 12/22	SEW/WATER - MARINA N	838.03
CITY OF ALPENA	1018-001 12/22	SEW/WATER - BOAT HARBOR	118.98
CITY OF ALPENA CITY OF ALPENA	3230 1020-001 12/22	SEW/WATER - HARBOR DR SEW/WATER - 12/22	36.66 1,064.50
CITY OF ALPENA CITY OF ALPENA	1020-001 12/22	SEW/WATER - 12/22 SEW/WATER - BH RESTROOMS	254.10
CITY OF ALPENA	1027-001 12/22	SEW/WATER - BIT RESTROOMS SEW/WATER - FLOATING DOCKS	221.47
CITY OF ALPENA	1028-001 12/22	SEW/WATER - BANDSHELL	76.66
CITY OF ALPENA	4211-002 12/22	SEW/WATER - CITY HALL	44.01
CITY OF ALPENA	4212-001 12/22	SEW/WATER - SEWER PLANT	2,610.70
CITY OF ALPENA	9364-001 12/22	SEW/WATER - BANDSHELL IRR	40.00
CITY OF ALPENA	4636-001 12/22	SEW/WATER - DDA IRR	30.45
CITY OF ALPENA	10344-001 12/22	SEW/WATER - DDA	36.66

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EXP CHECK RUN DATES 01/18/2023 - 01/18/2023 UNJOURNALIZED

OPEN - CHECK TYPE: PAPER CHECK

VENDOR	INVOICE #	DESCRIPTION	AMOUNT
CONTINENTAL LINEN SERVICE	70483 12/22	RUG/UNIFORM CONT 12/22 TEST AND BALANCE HVAC - CITY HALL VEH MAINT - EMS VEH MAINT - POLICE VEH MAINT - POLICE VEH MAINT - POLICE TRAINING - POLICE SUPPLIES - PARKS MAINT - MAJ ST STORES - DELINEATOR POST NATURAL GAS SUPPLIES - PUBLIC WORKS SUPPLIES - FIRE/EMS SUPPLIES - PARKS SUPPLIES - PARKS SUPPLIES - CITY HALL SUPPLIES - CITY HALL TABULATOR MAINT CONTRACT 2023 CHEMICAL TREATMENT/SVC - PSF VEHICLE LEASE - TRAVEL VEH/EQUIP FUND	1,017.07
CONTROL SOLUTIONS INC	18187	TEST AND BALANCE HVAC - CITY HALL	5,545.00
DEAN ARBOUR FORD LINCOLN MERCURY	176528	VEH MAINT - EMS	286.73
DEAN ARBOUR FORD LINCOLN MERCURY	36860	VEH MAINT - POLICE	406.36
DEAN ARBOUR FORD LINCOLN MERCURY	36862	VEH MAINT - POLICE	149.18
DEAN ARBOUR FORD LINCOLN MERCURY	36864	VEH MAINT - POLICE	18.00
DELTA COLLEGE DOG WASTE DEPOT	4558699 524613	I RAINING - PULICE	175.00 504.00
DORNBOS SIGN & SAFETY INC	INV67294	MAINT - MAI ST	120.00
DORNBOS SIGN & SAFETY INC	INV66966	STORES - DELINEATOR POST	495.00
DOG WASTE DEPOT DORNBOS SIGN & SAFETY INC DORNBOS SIGN & SAFETY INC DTE ENERGY EAGLE SUPPLY CO ELECTION SOURCE ENERCO CORPORATION ENTERPRISE FM TRUST EVERETT GOODRICH TRUCKING EVERETT GOODRICH TRUCKING EVERETT GOODRICH TRUCKING FASTENAL COMPANY FASTENAL COMPANY FASTENAL COMPANY FRANCIS ROSINSKI	011723	NATURAL GAS	3,185.89
EAGLE SUPPLY CO	124413	SUPPLIES - PUBLIC WORKS	27.60
EAGLE SUPPLY CO	124401	SUPPLIES - FIRE/EMS	347.56
EAGLE SUPPLY CO	124348	SUPPLIES - PARKS	42.20
EAGLE SUPPLY CO	124309	SUPPLIES - PSF	331.42
EAGLE SUPPLY CO	124310	BLDG MAINT - CITY HALL	94.40
EAGLE SUPPLY CO	124294	SUPPLIES - CITY HALL	84.97
ELECTION SOURCE	22-8481	TABULATOR MAINT CONTRACT 2023	3,210.00
ENERCO CORPORATION	INV001367	CHEMICAL TREATMENT/SVC - PSF	550.00
ENTERPRISE FM TRUST	FBN4649627	VEHICLE LEASE - TRAVEL VEH/EQUIP FUND STORES - COLD PATCH	557.75
EVERETT GOODRICH TRUCKING	34401	STORES - COLD PATCH	1,162.00
EVERETT GOODRICH TRUCKING	HMA 2022-02 HMA 2022-02A	HMA PATCHING 2022	12,036.24
EVERETT GOODRICH TRUCKING FASTENAL COMPANY	MIALP195607	VEH MAINT EO	2,872.80 3.85
FASTENAL COMPANY	MIALP 193007 MIALP196323	VEH MAINT EO	137.79
FASTENAL COMPANY	MIALP 196323 MIALP196240	VEH MAINT - EQ	28.62
FRANCIS ROSINSKI	123122	FLECTRICAL INSP SVCS 12/22	1,220.80
FREESE HYDRAULICS & EQUIP REPAIR	42794	VEHICLE LEASE - TRAVEL VEH/EQUIP FUND STORES - COLD PATCH HMA PATCHING 2022 HMA PATCHING 2022 VEH MAINT - EQ VEH MAINT - EQ VEH MAINT - EQ ELECTRICAL INSP SVCS 12/22 SUPPLIES - PW	237.32
FRONTIER	7430 01/23	ELEVATOR TELEPHONE - PUBLIC SAFETY	58.28
FRONTIER	7204 01/23	ELEVATOR TELEPHONE - CITY HALL	58.64
FRONTIER	5445 01/23	TELEPHONE - FIRE/EMS	97.75
FRONTIER	4175 01/23	TELEPHONE - FIRE/EMS	40.50
GALLS LLC	023047679	UNIFORMS - FIRE/EMS	139.95
GFL ENVIRONMENTAL	0059107586	DUMPSTER CHARGES 12/22	1,023.49
FREESE HYDRAULICS & EQUIP REPAIR FRONTIER FRONTIER FRONTIER FRONTIER GALLS LLC GFL ENVIRONMENTAL GIAMARCO MULLINS & HORTON PC GRAND TRAVERSE GREAT LAKES TROPHIES HALLS SERV-ALL HAVILAND HOME DEPOT CREDIT SERVICES	48	SUPPLIES - PW ELEVATOR TELEPHONE - PUBLIC SAFETY ELEVATOR TELEPHONE - CITY HALL TELEPHONE - FIRE/EMS TELEPHONE - FIRE/EMS UNIFORMS - FIRE/EMS DUMPSTER CHARGES 12/22 ATTY FEES - POL/PW RADIO MAINT - FIRE/EMS PLAQUE RENTAL FEE - PARKS SODIUM HYPOCHLORITE - WATER BLDG MAINT - POL SUPPLIES - POL SUPPLIES - POL SUPPLIES - POL SUPPLIES - DDA SUPPLIES - DDA SUPPLIES - FIRE/EMS	499.50
GRAND TRAVERSE	58594	RADIO MAINT - FIRE/EMS	1,218.60
GREAT LAKES TROPHIES HALLS SERV-ALL	63826 011723	PLAQUE DENTAL FEE DADVE	72.00 315.00
HAVILAND	457311	CODITIN DADOCAL ODITE MATER	7.590.00
HOME DEPOT CREDIT SERVICES	1064413	BLDG MAINT - POI	27.94
HOME DEPOT CREDIT SERVICES	1521557	SUPPLIES - POL	38.50
HOME DEPOT CREDIT SERVICES	102284	SUPPLIES - POL	(23.25)
HOME DEPOT CREDIT SERVICES	64466	SUPPLIES - POL	23.91
HOME DEPOT CREDIT SERVICES	4064744	SUPPLIES - DDA	34.98
HOME DEPOT CREDIT SERVICES	4072527	SUPPLIES - DDA	69.96
HOME DEPOT CREDIT SERVICES	3621826	SUPPLIES - FIRE/EMS	63.57
HOME DEPOT CREDIT SERVICES	7072864	SUPPLIES - PARKS	78.51
HOME DEPOT CREDIT SERVICES	6103151	BLDG MAINT - POL/CH	159.50
HURON HUMANE SOCIETY	011723	FY 22-23 CONTRIBUTION	5,000.00
INK AND TONER ALTERNATIVE	22-3941	SUPPLIES - IT	83.78
JOEL W JETT	011723 011723	MILEAGE - POLICE	113.13 1,385.00
JOSHUA TREE STUDIO & SPA KENDALL ELECTRIC INC	S112419985.001	RETAIL RECREUITMENT GRANT - DDA SUPPLIES - PUBLIC WORKS	128.69
KENDALL ELECTRIC INC	S112419965.001 S112242560.002	MAINT - LIGHTS	959.66
KENDALL ELECTRIC INC	S112461441.001	MAINT - LIGHTS MAINT - LIGHTS	54.05
LARRY SANDERSON	960373	SNOW REMOVAL - DDA	380.00
LIFELOC TECHNOLOGIES INC	375881	SUPPLIES - POLICE	270.00
MICHIGAN ASSOCIATION OF PLANNING	68346	REGISTRATION - ENG	55.00
MICHIGAN MUNICIPAL LEAGUE	8759206	BUSINESS INSURANCE PREMIUM 01-12/23	145,138.00
MICHIGAN MUNICIPAL LEAGUE	8795206	BUSINESS INSURANCE PREMIUM 01-12/23	(784.00)
MICHIGAN PIPE & VALVE	T024951	CAPITAL - WATER	1,438.00
MICHIGAN PIPE & VALVE	T024950	CAPITAL - WATER	2,006.00
MICHIGAN STATE POLICE	551-609030	SOR REGISTRATION - POLICE	90.00
MILLER OFFICE MACHINES	AR22539	COPIER MAINT - PSF	171.71
MILLER OFFICE MACHINES	AR22540	COPIER MAINT - CITY HALL	28.69
MILLER OFFICE MACHINES	AR22541 20230015	SUPPLIES - DDA 2023 PARTICIPATION FEE	13.21 3,427.96
MISS DIG SYSTEM INC MY MICHIGAN HEALTH	20230015 011723	EMPLOYEE PHYS - PW	3,427.96
MY MICHIGAN MEDICAL CENTER ALPENA	646	SUPPLIES - EMS DISP	2,610.00
NORTHERN CLEANING & MAINTENANCE	011723	MAINT - DDA	70.00
O'REILLY AUTO PARTS	5611-264495	VEH MAINT - POLICE	214.82
PK CONTRACTING INC	3280	PAVEMENT MARKING - MAJ ST	283.50
TR GOIVITY OTHYO HVO	0200	1 / V LIVILIA I IVI/ VIVIVIA - IVI/O O I	200.0

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EXP CHECK RUN DATES 01/18/2023 - 01/18/2023 UNJOURNALIZED

OPEN - CHECK TYPE: PAPER CHECK

VENDOR	INVOICE #	DESCRIPTION	AMOUNT
POWER LINE SUPPLY CO	56704999	MAINT - LIGHTS	201.82
PRESQUE ISLE ELECTRIC & GAS CO		ELECTRIC - AIR BASE PROPANE - CEMETERY HEATER - MARINA VEH MAINT - FIRE EQ SAFETY SHOE/WORK APPAREL MONTHLY FEE 12/22 VEH MAINT - EQ VEH MAINT - EQ CUSTODIAL SERVICES - WOODWARD VEH MAINT - EQ	51.52
PROPANE PLUS, INC	011723	PROPANE - CEMETERY	420.30
QUALITY HEATING & COOLING	469	HEATER - MARINA	1,500.00
R & R FIRE TRUCK REPAIR	64409	VEH MAINT - FIRE EQ	409.29
R & R FIRE TRUCK REPAIR	64412	VEH MAINT - FIRE EQ	409.29
R & R FIRE TRUCK REPAIR	64410	VEH MAINT - FIRE EQ	409.29
R & R FIRE TRUCK REPAIR	64411	VEH MAINT - FIRE EQ	413.38
SEAN MCNAMARA	011723	SAFETY SHOE/WORK APPAREL	350.00
STRALEY LAMP & KRAENZLEIN PC	36831	MONTHLY FEE 12/22	4,846.00
SUPERIOR FABRICATING INC	15752	VEH MAINT - EQ	137.00
SUPERIOR FABRICATING INC	15753	VEH MAINT #94	274.00
SUPERIOR FABRICATING INC	15755	VEH MAINT - EQ	85.00
SUPERIOR IMAGE CLEANING	10228	CUSTODIAL SERVICES - WOODWARD	1,183.39
TED FESTERLING LLC	10137	VEH MAINT - EQ	327.87
TED FESTERLING LLC	10140	VEH MAINT - EQ	1,647.20
TEMPEST ENTERPRISES LLC	7755	LIFT STATION ALARMS	33,743.94
TERMINAL SUPPLY CO	9210	VEH MAINT - EQ	92.10
THE ALPENA NEWS	110120	PUBLISHING/ADV - DDA	546.94
TRACTOR SUPPLY CREDIT PLAN	200096197	MAINT - MARINA	49.98
TRACTOR SUPPLY CREDIT PLAN	200099773	SUPPLIES - PW	65.93
TRACTOR SUPPLY CREDIT PLAN	200099844	SUPPLIES - PW	12.99
TRUE NORTH THREADS LLC	011723	CUSTODIAL SERVICES - WOODWARD VEH MAINT - EQ VEH MAINT - EQ LIFT STATION ALARMS VEH MAINT - EQ PUBLISHING/ADV - DDA MAINT - MARINA SUPPLIES - PW SUPPLIES - PW NAME PLATE UNIFORMS - FIRE/EMS MAINT - WATER TANKS MAINT - WATER TANKS 7:CONTRACT OPERATIONS 12/22 CONTRACT OPERATIONS 12/22 JOB LISTING/CONVENTION/MEMBERSHIP/TR	20.00
TRUE NORTH THREADS LLC	1624	UNIFORMS - FIRE/EMS	34.00
UTILITY SERVICE CO INC	573693	MAINT - WATER TANKS	13,756.29
UTILITY SERVICE CO INC	573694	MAINT - WATER TANKS	10,830.91
VEOLIA WATER CONTRACT OPERATIONS	202247207-209 03	7:CONTRACT OPERATIONS 12/22	34,461.30
VEOLIA WATER CONTRACT OPERATIONS	20224/144	CONTRACT OPERATIONS 12/22	133,028.73
VISA/ELAN FINANCIAL SERVICES			
VISA/ELAN FINANCIAL SERVICES	6116 01/23	TRAV EXP/SUPP/WEBINAR/MEMBERSHIP/TR/	2,067.31
VISA/ELAN FINANCIAL SERVICES VISA/ELAN FINANCIAL SERVICES	4688 01/23 5279 01/23	CONTED/MEMBERSHIP/SUPP - INSP	227.41 121.18
VISA/ELAN FINANCIAL SERVICES VISA/ELAN FINANCIAL SERVICES	7299 01/23	CONT ED/MEMBERSHIP/SUPP - INSP DUES/MISC - POL REGISTRATION - PLANNING DUES/SUPPT- POL	55.00
VISA/ELAN FINANCIAL SERVICES VISA/ELAN FINANCIAL SERVICES	7299 01/23 7661 01/23	NEGISTRATION - PLANNING	5,488.64
VISA/ELAN FINANCIAL SERVICES VISA/ELAN FINANCIAL SERVICES	2432 01/23	BLDG MAINT - POL	669.60
VISA/ELAN FINANCIAL SERVICES VISA/ELAN FINANCIAL SERVICES	3610 01/23	COMM PROM/ELECTRIC/SUPP - DDA	525.73
VISA/ELAN FINANCIAL SERVICES VISA/ELAN FINANCIAL SERVICES	4503 01/23	VEH MAINT/SEC CAMERA - PW/POL/IT	1,391.71
WALMART-CAPITAL ONE	011723	SUPPLIES - FIRE/EMS	84.34
WALMART-CAPITAL ONE	011723 011723B	SUPPLIES - DDA	74.70
WEINKAUF PLUMBING & HEATING INC	21932	MAINT - PUBLIC SAFETY BLDG	1,340.75
WEINKAUF PLUMBING & HEATING INC	21982	BLDG MAINT - FIRE/EMS	231.88
WEINKAUF PLUMBING & HEATING INC	22061	MAINT - PUBLIC SAFETY BLDG	135.00
WEINKAUF PLUMBING & HEATING INC	22017	MAINT - PUBLIC SAFETY	1.026.32
WEINKAUF PLUMBING & HEATING INC	22044	MAINT - PUBLIC SAFETY BLDG	3,175.00
WELLS FARGO	5023344605	COPIER LEASE - DDA	181.36
WEX BANK/SPEEDWAY	86071591	GAS/FUEL-POL/FIRE/EMS/EQ	7,423.55
WILLIAM SEARCY	AP22-2332C	AMBULANCE REFUND	412.70

Total: 616,680.37

1/17/2023

	NAME	BOARD	TERM	New Ex. Date	APPT AUTH
APPOINT	Lucille Bray	Wildlife Santuary Board	3	2/1/2026	Council
APPOINT	Lorenzo Johns	Wildlife Santuary Board	3	2/1/2026	Council
APPOINT	Lisa Kruse	Wildlife Santuary Board	3	2/1/2026	Council

K:Himes Doc

Memorandum



To:

Mayor Waligora and Municipal Council

From:

Anna Soik, City Clerk/Treasurer/Finance Director

Date:

January 4, 2023

Re:

Resolution to Allow Residents to Protest in Writing

Attached is a resolution that the assessor is required to have on file. It was not requested in the past but is now a requirement. If you have any questions, I recommend reaching out to Mr. Berg as he is familiar with information related to the resolution. I am also able to forward any questions to him if you prefer.

Thank you kindly.

City of Alpena Resolution No. 2023-01 Residents to Protest in Writing

WHEREAS, MCL 211.30(8) allows the City to adopt a resolution to allow a resident taxpayer to file his or her protest before the Board of Review by letter;

WHEREAS, such a resolution would ease the burden on taxpayers, the assessor, and the Board of Review,

WHEREAS, said resolution will ensure that all taxpayers have an equal opportunity to be heard by the Board of Review;

WHEREAS, MCL 211.30(8) specifically states:

MCL 211.30(8): The governing body of the township or city may authorize, by adoption of an ordinance or resolution, a resident taxpayer to file his or her protest before the board of review by letter without a personal appearance by the taxpayer or his or her agent. If that ordinance or resolution is adopted, the township or city shall include a statement notifying taxpayers of this option in each assessment notice under section 24c and on each notice or publication of the meeting of the board of review.

NOW THEREFORE, BE IT RESOLVED, that the City of Alpena, in Alpena County, State of Michigan, according to the provisions of MCL 211.30(8) of the General Property Tax Act, directs that the Board of Review shall receive letters of protest regarding assessments from resident taxpayers starting on the Tuesday following the first Monday in March until it adjourns from the public hearings for which it meets to hear such protests.

Councilmember moved to adopt the above resolution, seconded by Councilmember					
Ayes:	,				
Nays:					
Absent:					
Resolution declared					
I Anno Soile Cloud of the City of Alexand DO LEDERY OF	managed and the second				

I, Anna Soik, Clerk of the City of Alpena, **DO HEREBY CERTIFY** that the above is a true copy of a resolution adopted by the Municipal Council at a regular meeting held on January 17, 2023.

Anna Soik City Clerk



ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal Year Ended June 30, 2022

CITY OF ALPENA, MICHIGAN

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For The Fiscal Year Ended June 30, 2022

City Council

Matt Waligora, Mayor

Cindy Johnson, Mayor Pro-Tem Michael Nowak, Councilmember Danny Mitchell, Councilmember Karol Walchak, Councilmember

City Manager

Rachel Smolinski

Clerk/Treasurer/Finance Director

Anna Soik

Prepared by:

City Clerk/Treasurer/Finance Director's Office

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III.

I. INTRODUCTORY SECTION

The Introductory Section Contains:

- A. Letter of Transmittal
- B. Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting
- C. Organizational Chart
- D. Administrative Staff





-Clerk/Treasurer___

December 22, 2022

To the Honorable Mayor, Members of the City Council, and Citizens of the City of Alpena, Michigan:

It is our pleasure to submit the Annual Comprehensive Financial Report (ACFR) of the City of Alpena, Michigan for the fiscal year ended June 30, 2022. This report was prepared in conformance with regulations and standards set forth by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants and its Committee on Governmental Accounting and Auditing, generally accepted accounting principles (GAAP), the Treasurer of the State of Michigan, and the Government Finance Officers Association (GFOA).

State law requires that every general-purpose local government publish, within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Annual Comprehensive Financial Report of the City of Alpena, Michigan for the fiscal year ended June 30, 2022.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal controls that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Straley Lamp & Kraenzlein P.C., Certified Public Accountants, have issued an unmodified ("clean") opinion on the City of Alpena, Michigan's financial statements for the year ended June 30, 2022. The independent auditor's report is located at the front of the financial section of the ACFR.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE CITY OF ALPENA

The City of Alpena is the county seat of Alpena County. Alpena is located on the west shore of Lake Huron and is one of the oldest chartered communities in the Lower Peninsula. Alpena is a community highly dependent on its industrial base, as it has been since it was laid out in 1840. In the early historical days, Alpena was a thriving lumbering/logging community, reaching a peak population of 15,600 in 1897.

By the end of the 1880s, Alpena was nearing the end of its lumbering heyday. By the early part of the twentieth century cement manufacturing had eclipsed lumbering as the City's chief industry. The cement industry continues to remain an integral, valuable, and important part of the City. Government agencies such as the City and County seats; organizations such as the hospital, museum, high school and community college; and businesses such as LafargeHolcim, Besser Company and Decorative Panels International all make the City of Alpena their headquarters.

For 2020, the U.S. Census Bureau reports a population of 10,197 for the City of Alpena. That is 286 people less than the 2010 census. The City is the largest political entity within the County and comprised of over one-third of the total County population. The City is completely surrounded by the Charter Township of Alpena which comprises another one-third of the County population.

Most recent data show the median age is 44.1 years old and the average income per capita is \$24,202. The average income per capita has increased steadily since 2016.

At the end of October 2022, the unemployment level for Alpena County was 4.2%, which is a decrease from the previous year of 4.7%.

School enrollment has been decreasing since 2016, however in 2021, enrollment increased to 1,191.

There are 2,826 workers employed by the principal employers in the City with the largest percentage employed by MidMichigan Medical Center, followed by Northeast Michigan Community Mental Health, Alpena Community College, and Alpena Public Schools.

The taxable value of real property in the City for tax year 2021 was \$230,562,366 and personal property was \$23,578,400 for a total taxable value of \$254,140,766. The real property values increased from the tax year 2020 value of \$222,448,288, and the personal property decreased from the taxable value of \$27,863,800. The total taxable value for tax year 2021 resulted in an increase of \$3,828,678 over 2020.

Municipal services provided to its taxpayers include: General Government functions such as legislative, executive, financial and tax administration along with elections and Human Resources. Other functions also include Public Safety, Public Works, Community and Economic Development, and Recreation and Culture. In addition, the City maintains two enterprise funds, which provide water and sewer. Other funds include an equipment fund for transportation rental services, and a stores fund. The City also has a marina fund, a tree/park improvement fund, and a building authority fund.

The City of Alpena operates under the council-manager form of government. The City's charter was adopted September 1, 1915, and then revised March 13, 1944. The Council consists of five members, including the Mayor, who are elected by the residents of the City qualified to vote under the Constitution and Laws of the State of Michigan. The members of the Council serve for a term of four years. The Mayor of the City is elected at large by the voters of the City and also serves a four-year term.

The City Charter provides for a chief administrative office headed by a City Manager. The City Council appoints the City Manager based on his/her education, work experience, training, and ability without regard to political preference. The Manager serves at the pleasure of the City Council. The Manager appoints the City Planning and Development Director, City Engineer, Police Chief, Fire Chief, and others as may be determined by the City Council, all subject to confirmation by the Council. The offices of City Clerk/Treasurer/Finance Director, City Attorney, and City Assessor are appointed directly by the City Council.

ECONOMIC CONDITIONS AND OUTLOOK

Since its early years, the economic base for the City rested on its proximity to abundant natural resources. Strategically sited at the mouth of the Thunder Bay River and along the shores of Lake Huron, it was the optimum location to process raw materials into a marketable product and then ship the product off to distant markets. Resource based industries, starting in the late 1800's, were the driving force of economic growth. Starting around 1980, large employment-based heavy industry underwent a manpower reduction as modern automated systems displaced the workforce.

Today, Alpena serves as the commercial and healthcare hub for a four-county area. National retailers and service providers have opened and created employment. Healthcare services have produced the largest growth. In 2016, the Alpena Regional Medical Center joined MidMichigan Health and changed its name to MidMichigan Medical Center – Alpena. The facility has grown from a local primary care county-based hospital into a regional secondary healthcare center. In 2017, the Medical Center was recognized as a Top Rural Community Hospital and received Michigan's Quality Improvement Organization Governor's Award for Excellence. In 2019, the hospital received the Governor's Award of Excellence for outstanding achievement in effective reporting and measurement. In 2020, ground was broken for a \$59 million inpatient tower featuring private patient rooms. It is now known as MyMichigan Medical Center Alpena.

Education, small-specialized industries, and tourism are other sources of new jobs and economic development. Alpena Community College's spring 2022 enrollment was 2,371. Fairly steady enrollment has allowed the college to create more jobs and train many people to take advantage of new technology, healthcare, marketing, and new industrial applications. Likewise, organizations like the Alpena Area Convention and Visitors Bureau, the Alpena Downtown Development Authority, and the Alpena Area Chamber of Commerce have created and promoted many successful events that include the Michigan Brown Trout Festival, Great Lakes Lighthouse Festival, Maritime Festival, and other similar events that attract tourism dollars to the community's motels, eateries, and specialty shops. Efforts are being made to attract new technology and specialized industries to new industrial and commercial parks in the City and at the Alpena County Regional Airport.

Local Property Taxes and State Revenue Sharing Funds are the primary source of local government revenue. The City of Alpena will collect 16.0373 mils for operations in fiscal year 2023, which is a decrease as compared to last fiscal year. This tax revenue funds a budget of \$11.9 million for fiscal year 2022/23 with a fund balance of \$4.3 million. The City also will levy 0.9957 mils for Dial-A-Ride operations and an additional 1.9812 mills in the Downtown Development District area. The County currently levies 4.7763 mills, which have been rolled back from 5.4800 mills allowed under State Law by the Headlee Amendment. This has limited County government by restricting expansion of non-mandated services, unless provided by voter approval (EMS millage, 911 surcharge, Senior Citizen millages, etc.). The County also levies 0.9949 mills for library services, 0.9950 mills for jail operations, 1.4925 mills for ambulance services, 0.5500 mills for senior services, 0.2100 mills for veterans' services, and 0.5000 mills for recreation.

Alpena is actively preparing to accommodate a large and growing elderly population. The area's natural resources, friendly small-town atmosphere, cultural and continuing education opportunities, and quality medical care facilities all provide an exceptional quality of life. Several facilities geared toward senior housing have been completed in the last several years and prospects for further such development are promising. Besser Senior Living Community was completed in early 2020 and includes 48 assisted living units.

The City has been an active participant in attempts to redevelop the former Fletcher Paper Mill site. The former mill office building was rehabbed, and additional parking was added for new offices for Community Mental Health in 2012. The NOAA Maritime Heritage Center completed a major expansion project in 2013. A portion of the mill has been utilized as an office for US Fish and Wildlife.

All the lots have been sold in the City's North Industrial Park. To provide additional sites for light industrial growth, the City, in conjunction and partnership with Target Alpena, developed another business enterprise park for light manufacturing and commercial ventures.

The City continues in its effort to sell and develop the 100-acre US 23 North property across from North Industrial Park. The City instituted a price reduction plan whereby a purchaser could significantly reduce the acquisition cost for a parcel based on capital investment and job creation. The City constructed an access road and utilities from US 23 North across wetlands located on the front of the property to the dry developable land in the rear and stands ready for development.

The City has utilized MSHDA's Neighborhood Rental Rehabilitation and Downtown Rental Development Programs in the past. The Downtown Rental Development program has resulted in the construction of many new residential rental units, primarily in underutilized second floors of downtown commercial buildings. This program was reinitiated recently by the MEDC after several years of transition between MSHDA to the MEDC. Several property owners are looking at the possibility of adding additional downtown units above commercial uses.

The City was certified as a Redevelopment Ready Community in 2018 through the MEDC. The certification shows the City of Alpena meets all the best practices as set by the State in their redevelopment efforts. The City of Alpena was the 23rd community in the state to receive this certification.

Target Alpena Development Corporation, the local economic development organization, continues to implement its short-term and long-term strategic economic development plan for Alpena County, including the City of Alpena. These efforts have been strengthened by its merger with the Alpena Area Chamber of Commerce. This brings to the table the resources and unique capabilities of each organization thereby significantly increasing the economic development potential of the combined entities. The most recent service agreement between the City and Target Alpena has been executed and went into effect July 1, 2022. This Agreement, which provides Target Alpena with \$40,000 in funding from the City of Alpena, includes a scope of services to be performed by Target Alpena, reporting requirements for the organization, and an outline of the rights and responsibilities of both parties. Under the leadership of the Chamber and Target Alpena's Executive Director and Executive Committee, great strides have been made in revitalizing and refocusing the area's economic development efforts.

In 2014, the City was able to utilize a brownfield redevelopment plan to assist in the development of the vacant riverfront property at Third Avenue and River Street (225 River Street) in downtown. A four story, ninety room Holiday Inn Express hotel, was completed in 2017 at a cost of \$8.25 million. The 15-year Brownfield Tax Increment Financing (TIF) Plan approved by the City Council, the City's Brownfield Redevelopment Authority (BRA), and the Michigan Economic Growth Authority (MEGA) Board. The MEGA will reimburse the developers for the cost of special pier foundations required for the site, as well as street improvements necessary to convert Third Avenue to a two-way street between Chisholm Street and River Street. The City approved a 10-year Commercial Rehabilitation Exemption Certificate that provides a 100% abatement of all local property taxes on the improvements constructed on the property. In 2015, the City was able to utilize funding from the brownfield remediation fund to conduct environmental testing for a vacant industrial building at 821 W. Miller Street to allow for the development of a new brewery, called the Austin Brothers Beer Company. The City utilized the remediation fund for two smaller sites, including 120 Washington Avenue and 1222 Ford Avenue to allow those sites to be sold for future development. In 2019, the Alpena Authority for Brownfield Redevelopment received a \$300,000 brownfield grant from the U.S. Environmental Protection Agency to allow for the environmental assessment of properties within the City of Alpena and that process is underway for several properties.

There have been significant investments within the City in both the public and private sectors. These investments range from significant hospital improvements completed and a new patient wing currently under construction, to private investment in the area (Holiday Inn, Mangos, WMCR HQ and Austin Brothers) to grant assisted projects (Mangos, Alpena Furniture, Red Brick Tap and Barrel and soon 310 N Second Ave) to public projects like the Dog Park and Splash Pad. With nearly \$30 million in investments and \$78 million in future investment, all signs indicate that this trend will continue.

Placemaking or creating public areas that attract visitors is another goal. To that end, individual and corporate volunteers from the area have partnered to upgrade park infrastructure by replacing the deteriorating bridge that connected Duck Park to Island Park to a new covered style bridge. The bridge reflects the dedication of Alpena area residents. Other improvements have been made such as the addition of landscaped wildflower gardens and fishing areas. The Wildlife Sanctuary Board is also hoping to expand educational opportunities at the site and recently finished a feasibility study and building design for an interpretive center proposed to be constructed at Duck Park. Additional placemaking projects include the large public mural in the DDA pocket park downtown and a dog park that was constructed in North Riverfront Park. Both projects received financial support from a combination of crowd funding and MEDC grants. The Thunder Bay Arts Council also utilized the crowd funding program with an MEDC match to fund sculptures located at ACC, the Duck Park and the Dog Park and are continuing their sculpture development program throughout the City.

The City also received a \$10,000 grant from NEMCOG through the State Regional Prosperity Initiative. The grant was utilized to install over 20 wayfinding signs in various parts of the City's 19-mile Bi-Path, which direct people utilizing the trails to various business corridors and attractions.

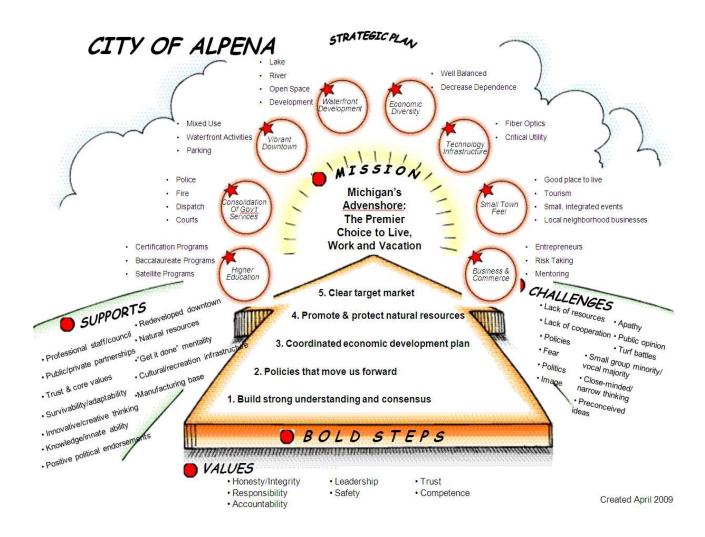
Northland Area Federal Credit Union's new corporate headquarters began construction in 2018 in the City of Alpena. The building is a four (4) story, 58,000 square foot structure, located at 1161 N. Bagley Street and was completed in 2020.



VISION STATEMENT AND GOALS

The City of Alpena conducted an in-depth visioning session that involved extensive input from citizens and the city staff in 2009. The Alpena City Council used that information as well as insights from analyzing current and future trends, assumptions, opportunities, and potential threats that would influence the vitality of the community to envision a collective desired future. With examination of all the data, the Council established long-term directions and short-term goals in major impact areas.

Committed to continuous improvement, the Alpena City Council and City staff conducted a planning session in April 2009 to revisit the vision and review the status of the goals to purposefully revise and update them (reviewed annually since 1988, biannually since 1998 until 2004. The last planning session was held in 2009). Specific intent was focused on the major impact areas, which reflect key aspects of the community's daily life. Each impact area is cooperatively maintained or enhanced to achieve the quality of life desired for citizens, their children, grandchildren, and great-grandchildren.



City of Alpena

CREATING THE FUTURE

Executive Summary

The City Council of Alpena met on April 18 and 25, 2009 to develop a vision for the City, identify the values that are important guiding principles for the City, and to develop a strategic plan identifying key priorities for the City for the next three to five years. Several community members also participated in the April 18 meeting.

The group identified 21 key strategies for achieving the vision. After a rigorous prioritization process, five strategies were selected as critical areas for focus in the next three to five years.

- Build strong understanding of and consensus for what is happening in Alpena.
- Ensure that policies support the vision and move Alpena forward (ordinances, charter, etc.).
- Establish a coordinated economic development plan and strategy.
- Promote and protect natural resources.
- Identify a clear target market (who we are tourism, manufacturing, seniors, other).

Participants also identified six strategies that are important to continue to perform well. As foundational strategies, these are critical to maintain.

- Strong essential services.
- Strong infrastructure.
- Adequate resources.
- Identify all possible areas of funding.
- Public and private partnerships.
- Educated staff, board and council.

Values

Understanding an organization's values is important – because these represent the "non-negotiable" behaviors that will govern its activities and employees. Council members, staff, and community members identified seven important values for the City, defining them as shown below.

Honesty and Integrity

We are transparent—always.

As Individuals

- We say what we mean and do what we say.
- We avoid hidden or personal agendas.
- We act in a selfless manner.

As a City

- We encourage openness, through meetings, communication channels and discussions.
- We share the information we can, and trust others when they cannot share information.
- We say what we mean and do what we say.

Accountability

We accept responsibility for our actions.

As individuals ...

- We provide explanations, not excuses.
- We know who to direct others to.
- We are available and respectful of others.

As a City ...

- We are open and transparent.
- We have clearly defined responsibilities for council and staff.
- We have a comprehensive plan and we live by our plan.

Responsibility

We do the right things, in the right way, at the right time.

As individuals...

- We model accountability.
- We demonstrate our commitment.
- We are proud of our accomplishments.

As a City...

- We practice environmental stewardship.
- We are service oriented, with a strong referral and support network.
- We build inclusive and collaborative relationships.

Trust

We have confidence that everyone involved will do the right thing.

As individuals...

- We are willing to be open and vulnerable.
- We accept each other's actions without doubt.
- We are consistent in our actions.

As a City ...

- We encourage an open door policy, with full disclosure whenever appropriate.
- We are transparent and share information freely with our community.
- We provide opportunities for public feedback through surveys, our newsletter, and our website.

Safety

We protect our community and employees from harm.

As individuals ...

- We provide funding for safety initiatives.
- We are knowledgeable about safety practices.
- We enforce safety laws, ordinances and regulations.

As a City ...

- We educate the public about safety practices.
- We update our ordinances to encourage safe practices.
- We issue warnings and/or tickets when necessary to encourage safe practices.

Leadership

We are willing to take responsibility for making things happen.

As individuals ...

- We demonstrate strength of character.
- We have strong convictions.
- We are willing to be involved.

As a City ...

- We cooperate with other governmental units.
- We demonstrate fiscal responsibility.
- We listen to the public and understand its needs.

Competence

We have the ability (through training and experience) to do things well.

As individuals ...

- We participate in ongoing, continuous education.
- We demonstrate a positive attitude toward learning.
- We are dedicated to performing tasks well.

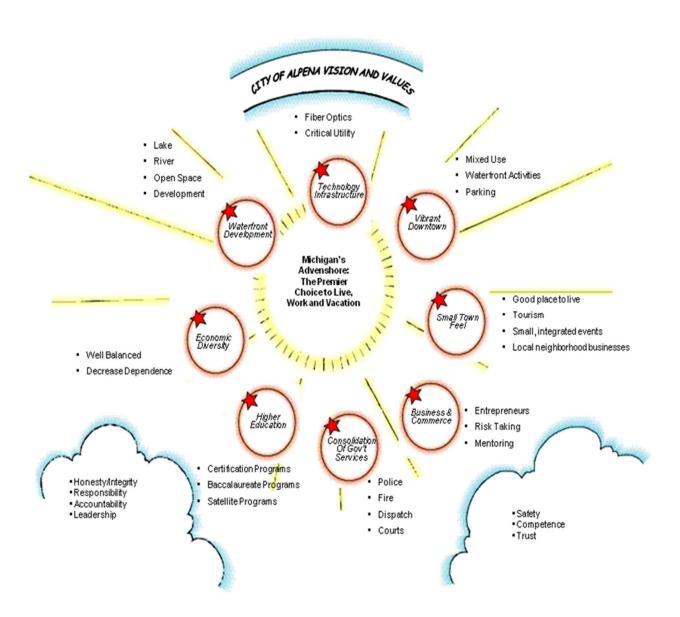
As a City ...

- We budget for continuing education.
- We attend classes and seminars.
- We identify and hold each other to clear standards of performance.

Vision

Understanding where an organization is going is a critical part of successful change. Council members, staff, and community members participated in a visioning exercise, which resulted in eight major themes that are important for the City in the future.

- Vibrant Downtown
- Small Town Feel
- Business & Commerce
- Consolidation of Government Services
- Higher Education
- Economic Diversity
- Waterfront Development
- Technology Infrastructure



Creating the Future

Obstacles

Looking back from great success, what were the obstacles that had to be overcome to achieve the vision for the City of Alpena? Council members and staff identified the following key obstacles.

- Lack of money/budget
- Lack of cooperation (internal & external)
- Community apathy
- Public opinion
- Policies (lack of, limiting, too much)
- Turf battles (government and agencies)
- Lack of resources (time, staff, money)
- Fear (failure, unknown, ridicule, re-election)
- Small group minority/vocal majority
- Politics
- Close-minded narrow thinking
- Image (self & external)
- Pre-conceived ideas
- Having to do more with less
- "No"
- Boundary constraints / lack of room
- Limited staff, time, burnout
- Lack of citizens taking ownership
- Disconnect between staff and elected officials
- "Alpena mentality" not good enough

A discussion of the obstacles allowed for clearing the air and served as a springboard for looking forward.

Enablers

What are the things we have going for us now that can help us create the City that we want? Council members and staff focused on the question, "It's five years from now. You have had great success."

- What "enablers" were available that helped the City to achieve its great success?
- What resources did you take advantage of?

The group identified the following enablers.

- Professional staff & council
- Partnerships
 - o Public
 - o Private
- Built trust and core values
- Survival ability/adaptability
- Innovative and creative thinking
- Knowledge and innate ability
- Redeveloped downtown
- Natural resources
- Positive political endorsements
- "Get it done" mentality
- Cultural/recreational infrastructure
- Leadership
- Safety
- Manufacturing base
- Trust
- Volunteers/community spirit
- Technology
- Better service
- Cooperation amongst "powers that be"
- Grants

Strategic Profile

Having considered the obstacles to success and possible resources that could be employed to achieve the vision for the City, participants then considered possible strategies that could be implemented to achieve success.

After considering many possible strategies, participants identified 21 strategies for success.

- A. Educated staff, boards, council, etc. (training, workshops, abilities, skills)
- B. Built strong consensus and understanding for ideas (joint workshops, staff, council, community) good communication with staff about what's happening
- C. Multiple opportunities for community involvement (solicited public input, listened with an open mind)
- D. Policies that support the vision and move us forward (ordinance, charters, etc.)
- E. Clear target market (who we are tourism, manufacturing, other, seniors)
- F. Strong essential services (police, fire, etc.)
- G. Strong infrastructure
- H. Great housing options (green/redeveloped/new)
- I. Great communication with state and federal legislators and agencies
- J. Partnerships public and private (townships, county, MDOT, schools, service organizations, grants, etc.)
- K. Clear organizational priorities and goals
- L. Coordinated economic development plan and strategy
- M. Adequate resources work together, committed to right things
- N. Marketed Alpena's assets
- O. Promoted and protected natural resources
- P. Found all available sources of funding (grants, private, public internal, external)
- Q. Consolidated government services
- R. Encouraged employees input and participation
- S. Communicate information to public effectively (use technology, etc.)
- T. Empower citizens to find their own solutions and work together
- U. Capitalize on Alpena's small town feel

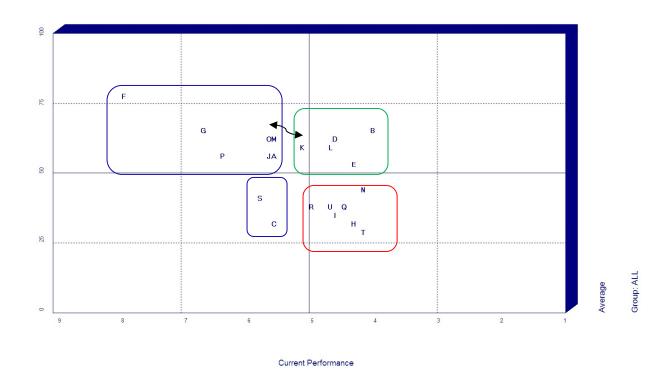
Strategic Rankings

The 21 strategies were ranked and plotted using Consensys™ technology. They were viewed from two perspectives.

- 1. Importance Looking back from great success, having implemented all of these strategies, which were the most important in achieving the City's vision?
- 2. Current Performance How well are you currently performing this strategy, as compared to where it needs to be?

The following chart is an opportunity profile displaying the results of the evaluation. Letters on the chart correspond with the letters shown in the list of strategies

Strategic Opportunity Profile



Profile Interpretation

mportance

The items with the green rectangle around them are the most important strategies to be addressed first.

High-Leverage Opportunities

Five strategies emerged as high-leverage opportunities (high importance, low performance). They are:

- Built strong consensus and understanding for ideas (B)
- Policies that support the vision and move us forward (D)
- Coordinated economic development plan and strategy (L)
- Clear target market (E)
- Promote and protect natural resources (O)* (note: this was moved to high-leverage because there is a clear discrepancy between the council's and staff's perception as to current performance).

Foundational Strategies

Nine additional strategies (in blue) were identified as foundational strategies that must be continued. These are strategies that are important to continue, as they are foundational to the success of the City.

- Strong essential services (F)
- Strong infrastructure (G)
- Found all available sources of funding (P)
- Adequate resources (M)
- Public and private partnerships (J)
- Educated staff, board, and council (A)
- Clear organizational goals and objectives (K)* (moved to foundational based on discussion and consensus that action planning on the high-leverage opportunities would address performance issues on this strategy).
- Communicate information to public effectively (S)
- Multiple opportunities for community involvement (C)

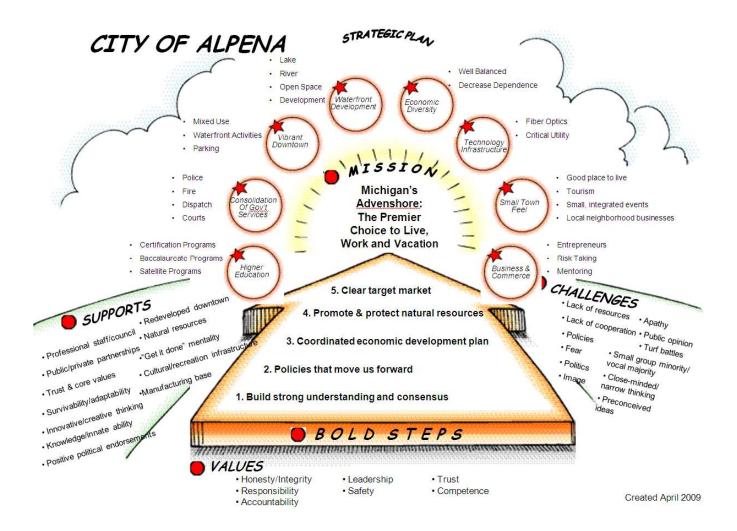
Mid-Term Opportunities (24-36 months)

Seven additional strategies (in red) were identified as mid-term opportunities that should be explored. While these will take slightly longer to implement, research should be started soon. As performance improves on the high-leverage opportunities, these strategies are likely to increase in importance.

- Marketed Alpena's assets (N)
- Encouraged employees' input and participation (R)
- Capitalize on Alpena's small town feel (U)
- Consolidated government services (Q)
- Great communication with state and federal legislators and agencies (I)
- Great housing options (H)
- Empower citizens to find their own solutions and work together (T)

Five Bold Steps

When all of the activities from the strategic planning meetings are combined, the result was the following drawing that represents the vision and plan for the City.



Action Plans

Action plans were created for the five high-leverage strategies. These plans will need to be updated on a regular basis as progress takes place.

Build Strong Understanding and Consensus

WHO:	Staff ←→City Council
What:	Face to face meetings between council and staff
When:	Semi-annually or quarterly
How:	Specific meeting times with council / work session type environment. Set up specific times when staff is available for council interaction
Measurement:	Comfort level between staff and the community (based on direction going)

WHO:	Manager ←→ Staff
What:	Manager and key staff member meetings
When:	Bi-weekly with all key department heads; as needed for specific issues
How:	Set regular meeting times (block on calendars)
Measurement:	Comfort level between staff and the community (based on direction going)

WHO:	Public ←→ Staff/City Council
What:	Further promote existing communication channels
When:	Ongoing
How:	Letters, emails, public comment meetings, public information meetings, on-site meetings, presentations, Internet
Measurement:	Comfort level between staff and the community (based on direction going)

WHO:	City ←→ Other Governmental Agencies
What:	Meet with appropriate government officials as needed for specific actions
When:	Dictated by need based upon specific issues
How:	As appropriate and as needed
Measurement:	Comfort level between staff and the community (based on direction going)

Policies that Move Us Forward

WHO:	City Attorney, Appropriate Staff, Council, Community
What:	Update city policies and charter to align with our vision; Review policies, ordinances, and charter to identify sections that are inconsistent or interfere; Develop new language
When:	Review within 180 days Rewrite within 180 days after review is completed Coordinate charter revisions with scheduled elections
Measurements:	When adopted or approved by Council When passed by the electorate

Coordinated Economic Development Plan/Strategy

WHO:	Area wide economic development process. Council, staff, citizens DDA, Target, CVB, business community
What:	Determine what we are targeting and build consensus about what we're looking for Modify zoning ordinances, etc. to help promote economic development Identify which tax incentives we want to approve based upon our economic development goals
When: Measurements:	Need to begin immediately – establish within 6-9 months Zoning completed

Promote Natural Resources

WHO:	City council, DDA, CVB, individual citizens, very involved peer groups
What:	Promote educational programs in both government and individuals
	Better communicate with agencies
	Market Alpena's water facilities/culture (lakes, rivers, amenities)
	Strive for cleaner beaches and lakes
When:	As soon as possible → long term
	Education – institute fairly quickly
	Some things take more funding or planning
	Work on long-term as finances allow
Measurements:	Scientific sampling and studies
	Waste stream collection records
	Recycling collection records
	Public surveys
	Sniff tests
	Level of cleaner streets (protect catch basins)
	Reduction of salt
	Seeing fewer non-redeemable containers along streets and roadways
	Tourism surveys
	More people on beaches

Protect Natural Resources

WHO:	MDEQ, EPA, Large/small industry, private citizens, council, other environmental protection agencies
What:	Better communication with agencies
	Government and public education
	Offer solutions for pollution
	Incentives for environmental responsibility
	Better understanding of economic/ environmental costs and impact
	Seek ways to make environmental responsibility cost effective
When:	As soon as possible → long term
	Education – institute fairly quickly
	Some things take more funding or planning
	Work on long-term as finances allow
Measurements:	Scientific sampling and studies
	Waste stream collection records
	Recycling collection records
	Public surveys
	Sniff tests
	Level of cleaner streets (protect catch basins)
	Reduction of salt
	Seeing fewer non-redeemable containers along streets and roadways
	Tourism surveys
	More people on beaches

Clear Target Market

WHO:	City council, staff, Public citizens, Chamber, CVB, DDA, Businesses, DNR, Sportsmen, media (involved), environmental, seniors, hospital, college, K-12, intergovernmental partners, CRTC, Airport, State & Federal representatives, NEMCOG, contractors, manufacturers, Target didn't intentionally exclude anyone
What/When:	 Staff, elected 30 days Create / invite / organize the "Kings & Queens" meeting in a workshop type session. Outside facilitator. Review recent plans Brainstorm what we want Alpena to be – 120 days Identify opportunities for target market – create public input forum
Measurements:	Agreed upon target markets

Consensus

While it is important to look at the overall voting results, it is equally important to consider the level of agreement for each strategy. In most cases, there is significant agreement among the groups (same quadrant = general agreement). Where there are significant differences, additional dialogue should be considered.

Conclusion and Recommendations

There is much work to be done to turn these action plans into reality. The City is encouraged to add these items to quarterly Council agendas for the purpose of following up and keeping the focus on the important priorities that has been established.

Relevant Financial Policies

Management of the City is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognized that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Budgeting Controls. In addition, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council. Activities of the general fund, special revenue funds and debt service funds are included in the annual appropriated budget. Project-length financial plans are adopted for the capital projects funds. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by department within the individual funds. Detail at the activity level is presented in the Required Supplementary Information – Budgetary Comparison Schedule – General Fund for the benefit of management.

As demonstrated by the statements and schedules included in the financial section of this report, the City continues to meet its responsibility for sound financial management.

Other Information

Awards. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Alpena for its comprehensive annual financial report for the fiscal year ended June 30, 2021. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized annual comprehensive financial report, whose contents conform to program standards. The report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The City of Alpena has received a Certificate of Achievement for the last 28 consecutive years (fiscal years ended June 30, 1994 through 2021). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Acknowledgments. Special recognition must be extended to Leilan Bruning, Deputy Clerk/Treasurer/Finance Director, who assisted with the development of the Annual Comprehensive Financial Report (ACFR) and annual independent audit. We wish to express our appreciation to all members of the City's departments. We would also like to thank the members of the Alpena City Council for their interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectfully submitted,

Rochal R Surolinger

Rachel Smolinski City Manager

City Clerk/Treasurer/Finance Director

ma M. Soile



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

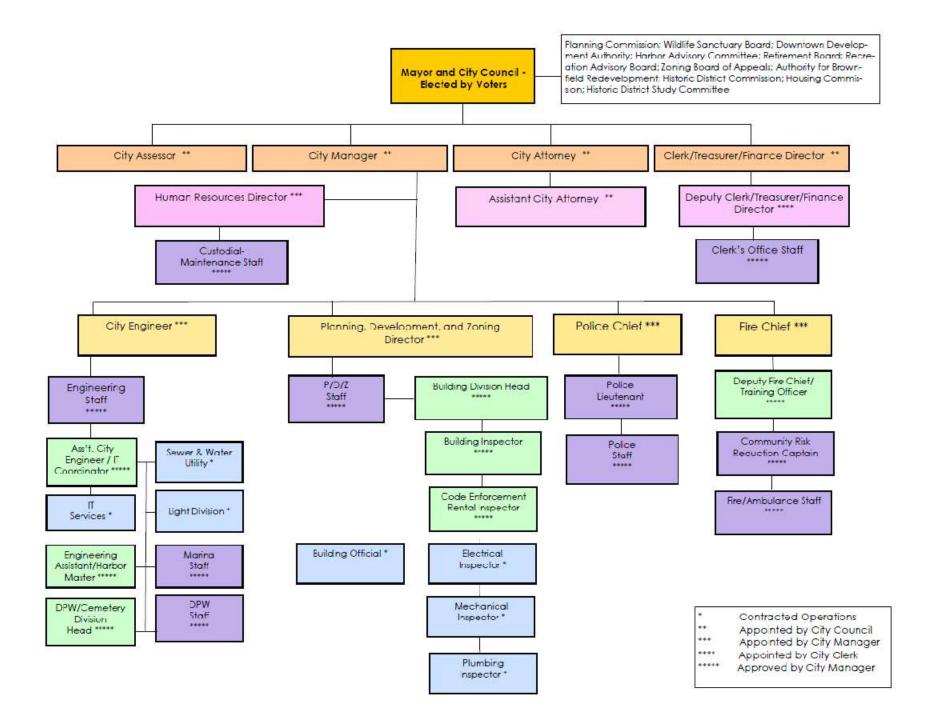
Presented to

City of Alpena Michigan

For its Annual Comprehensive Financial Report For the Fiscal Year Ended

June 30, 2021

Chuitophe P. Morrill
Executive Director/CEO



ADMINISTRATIVE STAFF

City Council Appointees

City Manager Rachel Smolinski

City Clerk/Treasurer/Finance Director Anna Soik

City Assessor Berg Assessing and

Consulting, Inc.

City Attorney William Pfeifer

City Manager Appointees

City Planning, Development, & Zoning Director Montiel Birmingham

City Engineer Stephen Shultz

Assistant City Engineer Charles Kendziorski

Police Chief Joel Jett

Fire Chief William Forbush

Deputy Fire Chief Robert Edmonds

Deputy Clerk/Treasurer/Finance Director Leilan Bruning

Human Resources Administrator Kathy Himes

City Building Official Donald Gilmet

Division Head

Department of Public Works / Cemetery Sean McNamara



II. FINANCIAL SECTION

The Financial Section Contains:

- A. Independent Auditor's Report
- B. Management's Discussion and Analysis
- C. Basic Financial Statements
- **D.** Required Supplementary Information
- E. Combining and Individual Fund Financial Statements and Schedules (Supplementary Information)





Philip T. Straley, CPA/PFS Bernard R. Lamp, CPA James E. Kraenzlein, CPA/ABV/CFF Gary C. VanMassenhove, CPA Jeff A. Taphouse, CPA Andrew R. Lamp, CPA Chelsea A. McConnell, CPA Leah M. LaFave, CPA Nicholas L. Cordes, CPA Mark L. Sandula, CPA John D. Faulman

Independent Auditor's Report

To the Honorable Mayor and Members of the City Council City of Alpena, Michigan

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Alpena, Michigan (the "City") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Alpena, Michigan as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Alpena, Michigan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As described in Note 1 to the basic financial statements, the City adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, which changes accounting and financial reporting for leases by governments. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Alpena, Michigan's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplemental information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Alpena, Michigan's basic financial statements. The other supplementary information, as identified in the table of contents, is presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplemental information, as identified in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

Straley Lamp ? Kraenzlein P.C.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2022, on our consideration of the City of Alpena, Michigan's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Alpena, Michigan

December 22, 2022

Management's Discussion and Analysis

As management of the City of Alpena, Michigan (the "City") we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 3-24 of this report.

Financial Highlights

- The total assets of the City of Alpena are \$78,448,507, composed of \$57,956,360 in capital assets and \$20,492,147 in other assets. The total deferred outflows of resources are \$4,076,721. Total liabilities are \$18,611,536, composed of \$16,482,266 in long-term liabilities and \$2,129,270 in current liabilities. Total deferred inflows of resources for the City are \$2,969,685.
- The total net position for the City is \$60,944,007 (*net position*). Of this amount, \$3,941,925 is unrestricted, of which \$(4,122,091) relates to governmental activities and \$8,064,016 relates to business-type activities.
- The City of Alpena's primary government total net position increased by \$1,741,250. This was the result of negative net changes in position of \$(181,630) in the governmental activities and positive net changes in position of \$1,922,880 in business-type activities.
- The City of Alpena provided services of \$14,062,775 in governmental activities and \$4,528,071 of business-type activities for expenses totaling \$18,590,846 during the year ended June 30, 2022.
- At the close of the fiscal year, the City of Alpena's governmental funds reported a combined ending fund balance of \$7,959,565, an increase of \$921,526 in comparison with the prior year. Approximately 52% of the combined ending fund balance is available for spending at the City's discretion (unassigned fund balance).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$4,170,767, or 41% of total General Fund expenditures and transfers to other funds, in comparison to \$3,684,718 at the close of the prior year, an increase of \$486,049.
- The City's total outstanding long-term debt obligations increased by \$6,592,457 from the prior year, primarily due to an increase in the net pension liability. Total debt obligations at June 30, 2022 were \$16,988,246 which consisted of bonds and loans of \$3,985,755, compensated absences of \$264,805, a net pension obligation of \$11,236,315; and a net OPEB obligation of \$1,501,371.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the City of Alpena's basic financial statements. The City of Alpena's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Alpena's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City of Alpena's assets, liabilities and deferred inflows/outflows of resources, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Alpena is improving or deteriorating.

Management's Discussion and Analysis

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Alpena that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Alpena include general government, public safety, public works, community and economic development, and recreation and culture. The business-type activities of the City of Alpena include sewage and water operations.

The government-wide financial statements include not only the City of Alpena itself (known as the *primary government*), but also two legally separate downtown development authorities, a brownfield redevelopment authority, and a legally separate economic development corporation, for which the City of Alpena is financially accountable. Financial information for these *component units* is reported separately from the financial information presented for the primary government itself. The City of Alpena's Building Authority, although also legally separate, functions for all practical purposes as a department of the City of Alpena, and therefore has been included as an integral part of the primary government.

The government-wide financial statements can be found on pages 49-51 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Alpena, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Alpena can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Alpena maintains twelve individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General, Major Street, and American Rescue Plan Act Funds, all of which are considered to be major funds. Data from the other nine governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The City of Alpena adopts an annual appropriated budget for its General, Major Street, and American Rescue Plan Act Funds. A budgetary comparison schedule has been provided for these major funds to demonstrate compliance with this budget as part of the required supplemental information.

Management's Discussion and Analysis

The basic governmental fund financial statements can be found on pages 52-59 of this report.

Proprietary funds. The City of Alpena maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of Alpena uses enterprise funds to account for its Water and Sewage Funds. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City of Alpena's various functions. The City of Alpena uses internal service funds to account for its equipment and its stores supplies. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Sewage and Water Funds, both of which are considered to be major funds of the City of Alpena. Conversely, both internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 60-67 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the City of Alpena's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 68-69 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 74-121 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the City of Alpena's progress in funding its obligation to provide pension and OPEB benefits to its employees. The City also adopts annual appropriated budgets for its general and major governmental funds. Budgetary comparison schedules are also presented. Required supplementary information can be found on pages 123-134 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds and internal service funds are presented immediately following the required supplementary information.

Combining and individual fund statements and schedules can be found on pages 136-185 of this report.

A Statistical Section with data reflecting information on financial trends, revenue capacity, debt capacity, demographic, and economic trends of the City can be found on pages 187-216 of this report.

Government-wide Financial Analysis

As noted earlier, net position over time, may serve as a useful indicator of a government's financial position. In the case of the City of Alpena, Michigan, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$60,944,007 at the close of the most recent fiscal year.

Management's Discussion and Analysis

City of Alpena's, Net Position

	Governmental Activities					Business-type Activities				Total			
		2022		2021		2022		2021		2022		2021	
Assets													
Current and other assets	\$	12,260,485	\$	9,868,807	\$	8,231,662	\$	7,162,351	\$	20,492,147	\$	17,031,158	
Capital assets		27,240,617		28,408,064		30,715,743		30,193,570		57,956,360		58,601,634	
Total assets		39,501,102		38,276,871		38,947,405		37,355,921		78,448,507		75,632,792	
Deferred outflows of resources		4,076,721		1,015,733		-		=		4,076,721		1,015,733	
Liabilities													
Current liabilities		1,645,374		735,038		483,896		440,292		2,129,270		1,175,330	
Noncurrent liabilities		13,733,447		6,732,531		2,748,819		3,123,819		16,482,266		9,856,350	
Total liabilities		15,378,821		7,467,569		3,232,715		3,564,111		18,611,536		11,031,680	
Deferred inflows of resources		2,969,685		6,414,088		=		=		2,969,685		6,414,088	
Net position													
Net investment in capital assets		26,378,681		27,459,339		27,591,924		26,694,751		53,970,605		54,154,090	
Restricted		2,972,727		2,551,192		58,750		59,844		3,031,477		2,611,036	
Unrestricted (deficit)		(4,122,091)		(4,599,584)		8,064,016		7,037,215		3,941,925		2,437,631	
Total net position	\$	25,229,317	\$	25,410,947	\$	35,714,690	\$	33,791,810	\$	60,944,007	\$	59,202,757	

The largest portion of the City of Alpena's net position, \$53,970,605 (89%), reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding. The City of Alpena uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City of Alpena's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Alpena's net position totaling \$3,031,477 (5%) represents resources that have restrictions on how they may be used, (e.g. bond payments, perpetual lot care). The remaining portion of net position of \$3,941,925 (6%) represents the unrestricted net position.

Management's Discussion and Analysis

City of Alpena's, Changes in Net Position

	(Governmental Activities Business-type Activities							Total			
		2022		2021		2022		2021	2022			2021
Revenues												
Program revenues:												
Charges for services	\$	4,745,597	\$	4,394,558	\$	6,424,654	\$	6,801,594	\$	11,170,251	\$	11,196,152
Operating grants and												
contributions		3,086,219		2,869,365		-		-		3,086,219		2,869,365
Capital grants and												
contributions		3,660		3,310		-		-		3,660		3,310
General revenues:												
Property taxes		4,090,366		3,929,252		-		-		4,090,366		3,929,252
Unrestricted state revenue		2,191,938		1,959,744		-		-		2,191,938		1,959,744
Investment earnings		(236,635)		12,239		26,297		20,887		(210,338)		33,126
Total revenues		13,881,145		13,168,468		6,450,951		6,822,481		20,332,096		19,990,949
Expenses												
General government		3,996,966		3,293,492		-		-		3,996,966		3,293,492
Public safety		5,408,877		5,554,734		-		-		5,408,877		5,554,734
Public works		3,948,154		3,146,029		_		_		3,948,154		3,146,029
Recreation and culture		543,436		479,251		_		_		543,436		479,251
Community and												
economic development		138,146		-		-		-		138,146		-
Interest on long-term debt		27,196		29,628		-		-		27,196		29,628
Sewage		-		-		2,391,017		2,328,230		2,391,017		2,328,230
Water						2,137,054		2,493,841		2,137,054		2,493,841
Total expenses		14,062,775		12,503,134		4,528,071		4,822,071		18,590,846		17,325,205
Change in net position		(181,630)		665,334		1,922,880		2,000,410		1,741,250		2,665,744
Net position, beginning		25,410,947		24,745,613		33,791,810		31,791,400		59,202,757		56,537,013
Net position, ending	\$	25,229,317	\$	25,410,947	\$	35,714,690	\$	33,791,810	\$	60,944,007	\$	59,202,757

The City of Alpena's net position increased \$1,741,250 during the current fiscal year. Key elements of this increase are as follows:

Governmental activities experienced a decrease in net position during the current fiscal year of \$(181,630) while business-type activities had a positive change of \$1,922,880.

The revenues of governmental activities increased by \$712,677 for the current fiscal year. Revenue for charges for services was the primary reason for the increase in revenue, increasing by \$351,039, due to an increase in charges for services for building inspection revenue. In addition, operating grants and contributions increased by \$216,854 and capital grants and contributions increased by \$350. The main reason for the increase in operating grants and contributions was primarily due to an increase in state grants received for streets (public works). The City, Village, and Township Revenue Sharing, CVTRS, has increased the last 9 out of 10 fiscal years. The City received an increase in revenue sharing of \$88,997 in 2022 than 2021. The only revenue category that decreased was investment earnings, which decreased by \$248,874. This decrease was primarily due to changes in value for investments held.

Management's Discussion and Analysis

Governmental activities expenses increased by \$1,559,641 in 2022 from the previous year. Majority of departments experienced an increase with the most significant being the public works department, \$802,125, followed by an increase of \$703,474 in general government and an increase of \$138,146 in community and economic development. The public safety department expenses decreased by \$145,857. The main reason for the increase in public works expense was due to an increase in spending on major streets and the marina of approximately \$360,000 and \$343,000, respectively. The general government expense increased due to an increase in the pension expense for GASB Statement No. 68.

Across all departments the cost of the post-retirement health insurance paid into the fund was 6% of budgeted payroll.

The net cost of services for governmental activities increased \$991,398 from the 2020-21 fiscal year's net cost of \$5,235,901. Program revenue increased from 2020-21 by \$568,243 primarily due to public works, which as discussed previously, was mainly due to an increase in state revenue for streets. Expenses increased \$1,559,641, which was discussed previously.

Cost of Services – Governmental Activities

	Total Cost	of Services	Program	Revenues	Net Cost of Services			
	2022	2021	2022	2021	2022	2021		
Functions/Programs:								
General government	\$ 3,996,966	\$ 3,293,492	\$1,792,883	\$1,691,657	\$ 2,204,083	\$1,601,835		
Public safety	5,408,877	5,554,734	3,048,769	3,051,545	2,360,108	2,503,189		
Public works	3,948,154	3,146,029	2,939,921	2,465,631	1,008,233	680,398		
Recreation and culture	543,436	479,251	23,946	50,133	519,490	429,118		
Community and economic								
development	138,146	-	29,957	8,267	108,189	(8,267)		
Interest on long-term debt	27,196	29,628			27,196	29,628		
Total expenses	\$14,062,775	\$12,503,134	\$7,835,476	\$7,267,233	\$ 6,227,299	\$5,235,901		

The City's taxable value increased in 2021 by \$4,091,950. The real property taxable values increased by \$8,299,750, while personal property taxable values decreased by \$4,207,800 for the 2021-22 fiscal year from the previous year. Taxable values for personal property have begun to trend down due to The Small Business Personal Property Exemption in 2014 and the Industrial Exemption in 2016. Revenue Sharing has remained fairly steady since 2013-14. The City received \$1,489,088 in 2021-22 and \$1,400,091 in 2020-21. A number of documents are required to be submitted annually to the State in order to receive the CVTRS.

Labor and benefit costs are approximately 65% of the final budget. The City has worked hard to keep health insurance costs from rising. Employees have paid 20% of their premiums for several years.

The City's pension system includes 104 retirees, 5 deferred retirees, and 55 active employees. The City has made pension contributions of \$942,781 for fiscal year 2019-20, \$983,398 for fiscal year 2020-21, and \$1,072,812 for 2021-22. Along with health insurance, pensions are the most expensive employee benefits. Pension reform has been implemented for all employees. Administrative employees and DPW hired after July 1, 2009 and Clerical employees hired after July of 2010 will not be in the defined benefit plan, but rather a defined contribution plan. New hires in the Public Safety department will continue to be in the defined benefit plan but their multiplier was reduced from 3.00% to 2.25%. The City's Pension Fund is currently at a funding level of 70.59%.

Management's Discussion and Analysis

Other efforts to reduce costs include re-bidding contracts, seeking out grant funds and reducing services without eliminating them. All departments review work processes during the budget sessions and throughout the year to improve efficiency as much as possible. The implementation of new tax and financial software has greatly increased efficiency and has given us the opportunity to offer better customer service. The City accepts credit and debit cards and on-line payment of taxes, tickets, and miscellaneous charges, which helps increase collections.

Revenues

Property taxes continue to be one of the largest sources of revenue. The City received \$4,203,587 during fiscal year 2021-22. For 2021, the total City taxable valuation increased to \$254,140,766 from \$250,312,088 in 2021. Valuations are increasing, however at a slow rate. For 2021, the total taxable valuation of \$254,140,766, is an increase of \$3,828,678 from 2020. The City can levy up to 17.5 mills within the limits of the Charter, however due to the Headlee Amendment and Proposal A, the City has been rolled back to 16.1066 mills. The 2021-22 total millage for the City of Alpena homestead property was 39.1322 mills and non-homestead property was 57.1160 mills.

Much of the development in the City is done through tax abatements or exemption programs such as the Renaissance Zones, OPRA, NEZ, or IFT's. In the short term, this does not help increase tax revenues; however, the City will see the benefits when the programs mature, and the properties are placed on the tax roll at 100%. Some of the NEZ abatements are beginning to be phased back on to the tax roll at their full value.

State Revenue Sharing increased from \$1,400,091 in 2020-21 to \$1,489,088 in 2021-22. The revenue has increased annually over the last several years.

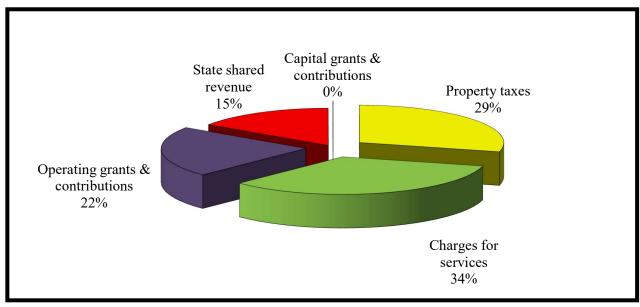
State and Federal Grants were used in 2021-22 for projects in the City. Federal grant revenue was lower in 2021-22 as compared to the previous year due to the previous year having over \$100,000 of federal revenue from the CARES Act. The Downtown Development Authority continues to offer façade grants for the business owners in the downtown area. Many building owners have taken advantage of this program and made their building exteriors very pleasing.

All administrative charges for services are increased by 3.0% annually. Revenue for ambulance charges for services increased slightly by about \$36,000 in 2021-22. The City has a partnership with surrounding townships for EMS service at their locations five days per week.

Investment income decreased by approximately \$249,000 from the previous year, mainly due to the market decreasing between the fiscal years.

The categories of fines and forfeitures and other revenue are fairly steady overall. Fluctuations occur for items such as donations received, vehicle sales, or insurance reimbursement.

Revenues by Source - Governmental Activities



^{*}This chart does not include the loss from investments, which totaled (2)% of total revenue for governmental activities.

Business-type Activities. The Enterprise Funds (the Water and Sewage Funds) are operated under contract by an outside private contractor, Veolia, formerly known as SUEZ. The operations agreement with SUEZ was renewed for a 4-year period ending on June 30, 2024.

The total net position for business-type activities was \$35,714,690 at June 30, 2022, an increase of \$1,922,880 in the net position from \$33,791,810 where fiscal year 2021 ended. Detailed below are the results for the major business-type funds:

Cost of Services – Business-type Activities

	Total Cost	of Services	Program	Revenues	Net Cost of Services			
	2022	2021	2022	2021	2022	2021		
Functions/Programs:								
Sewage	\$ 2,357,852	\$ 2,291,311	\$ 2,844,138	\$3,071,242	\$ (486,286)	\$ (779,931)		
Water	2,098,728	2,451,021	3,580,516	3,730,352	(1,481,788)	(1,279,331)		
Total expenses	\$ 4,456,580	\$4,742,332	\$ 6,424,654	\$6,801,594	\$(1,968,074)	\$(2,059,262)		

Sewage Fund. At June 30, 2022, the Sewage Fund's net position is \$18,738,446, an increase of \$471,591 from the prior year net position of \$18,266,855. The change in the Sewer Fund net position is due to \$486,286 of net operating income offset by total nonoperating revenue and expenses of \$(14,695) in fiscal year 2022.

The total operating income in the Sewage Fund is \$486,286 for the year ending June 30, 2022, a decrease of \$293,645 from the prior year. The main reason for the decrease was due to a decrease in total operating revenues. Operating revenue is \$2,844,138 for the year ending June 30, 2022, a decrease of \$227,104 from the year ending June 30, 2021. The total operating revenues decrease was primarily due to a decrease in sewer billings in the current fiscal year due to decreased usage. The two main areas of revenue were sales and septage treatment. The total operating expenses in the Sewage Fund are \$2,357,852 for the year ending June 30, 2022, an increase of \$66,541

Management's Discussion and Analysis

from the prior year. The operating expense change was primarily caused by a \$28,631 increase in supplies and durable goods, \$18,981 increase of utilities, and a \$17,736 increase in repairs and maintenance. The net non-operating expenses remained relatively consistent to the prior year, experiencing a slight decrease of \$4,455.

Water Fund. The Water Fund had a net position of \$16,976,244 at June 30, 2022, an increase of \$1,451,289 from the prior year net position of \$15,524,955. The change in the Water Fund net position is caused by \$1,481,788 of net operating income offset by total nonoperating revenue and expenses of \$(30,499) in fiscal year 2022.

The total operating revenues were \$3,580,516 for the year ended June 30, 2022, a decrease of \$149,836 from the prior year. The total operating revenues decrease was primarily due to decreased income from other services. The total operating expenses were \$2,098,728, a decrease of \$352,293 from the prior year. The decrease in operating expenses was primarily caused by a \$391,536 decrease in repairs and maintenance as compared to the prior year, due to the prior year having large maintenance expenses for water intake cleaning. The net non-operating expenses decreased by \$9,203. The total operating income was \$1,481,788 for the year ended June 30, 2022, an increase of \$202,457.

The revenues in the Sewage and Water Funds are primarily derived from charges for servcies, 99.6%, while non-operating revenues derive the reamining .4%.

Financial Analysis of the Governmental Funds

As noted earlier, the City of Alpena uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City of Alpena's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of Alpena's financing requirements. In particular unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of fiscal year 2021-22, the City of Alpena's governmental funds reported combined ending fund balances of \$7,959,565 an increase of \$921,526 in comparison with the prior year. Approximately 52% of this total amount constitutes unassigned fund balance, \$4,170,767, which is available for spending at the government's discretion. The remainder of fund balance falls into three categories: nonspendable, restricted, and committed.

The General Fund is the chief operating fund of the City of Alpena. At the end of the fiscal year 2021-22, the fund balance of the General Fund was \$4,428,837, of which \$4,170,767 was unassigned, \$127,707 was committed for specific purposes, \$10,000 was restricted for specific purposes, and \$120,363 was nonspendable. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represented 41% of total General Fund expenditures and operating transfers to other funds.

The fund balance of the City of Alpena's General Fund increased by \$519,287 during the 2021-22 fiscal year. This was an increase of fund balance of about 13%. Property tax revenues increased by approximately \$345,000 over fiscal year 2020-21 due to an increase in taxable valuations and receiving a large delinquent personal property tax payment. In addition, expenditures increased by about \$306,000. The main reason for the increase in expenditures was due to an increase in public works for about \$229,000, which was mainly attributable to an increase in salaries and wages and employee benefits.

The Major Street Fund has a fund balance of \$1,041,946, which is an increase from last year's fund balance by \$182,157. This was an increase of fund balance of about 21%. The main factor for the increase was due to an increase in revenues of \$126,874, primarily due to an increase in state revenue received restricted to use for streets. The fund balance of the Major Street Fund represents funds restricted for streets and highways.

Management's Discussion and Analysis

In March 2021, the American Rescue Plan Act (ARPA or the Act) was enacted to provide continued relief stemming from the COVID-19 pandemic. The City received approximately \$1,046,000 of federal monies through the Act. The funds received must be used in accordance with the ARPA rules, therefore the City established the American Rescue Plan Act Fund (a special revenue fund) to account for the restricted funds. During the year ending June 30, 2022 the City had utilized approximately \$26,000 of the restricted funds and recognized the remaining \$1,020,000 as unearned revenue as of June 30, 2022. The funding must be obligated by December 31, 2024 and expended by December 31, 2026. The ARPA Fund ended the fiscal year with a fund balance of \$2,118, which was the investment income earned on the funds. Under the ARPA regulation, interest earned is not subject to the requirements of the Cash Management improvement Act and Treasury's implementing regulations at 31 CFR part 205 or 2 CFR 200.305(b)(8). Consequently, the City is allowed to keep and use the interest earned, creating a committed fund balance of \$2,118 at June 30, 2022.

The Debt Service Fund has a total fund balance of \$10,798, all of which is reserved for the payment of debt service. The net decrease in fund balance during the current year in the debt service fund is \$14.

General Fund Budgetary Highlights

At year-end the revenue was \$297,906 less than the final budget and \$645,226 more than received last fiscal year. The two largest contributing factors for the increase were property taxes and state revenue. Charges for services and federal revenue decreased by \$51,563 and \$137,875, respectively, over the last fiscal year. Property tax and state revenue increased by \$344,627 and \$254,987, respectively over fiscal year 2020-21.

There was a net decrease of about \$122,000 between the original and final amended budget for expenditures, including transfers to other funds. The largest change in expenditures by function was recreation and culture and general government, which had budget amendments decreasing the expenditure by almost \$225,000 and \$187,000, respectively, between the original and final budget. In addition, the community and economic development and public works functions had budget amendments to increase the budget by about \$147,000 and \$146,000, respectively.

The City's General Fund actual expenditure amounts came in under the final budget by \$601,079. The largest variance from the final budget was for public safety, which accounts for \$333,988 of the difference.

Management's Discussion and Analysis

Capital Asset and Debt Administration

City of Alpena's, Capital Assets

	Governmental Activities		Business-ty	pe Activities	Total		
	2022	2021	2022	2021	2022	2021	
Historical cost:							
Land	\$ 3,237,864	\$ 3,237,864	\$ 12	\$ 12	\$ 3,237,876	\$ 3,237,876	
Construction in progress	140,139	117,610	449,307	1,304,000	589,446	1,421,610	
Land improvements	6,942,752	6,747,561	573,255	566,355	7,516,007	7,313,916	
Buildings and improvements	10,350,858	10,316,465	7,482,004	7,423,162	17,832,862	17,739,627	
Machinery and equipment	9,282,153	9,081,738	3,253,807	3,075,462	12,535,960	12,157,200	
Infrastructure	51,511,986	51,285,305	46,421,207	44,198,857	97,933,193	95,484,162	
	81,465,752	80,786,543	58,179,592	56,567,848	139,645,344	137,354,391	
Accumulated depreciation:							
Land improvements	(3,985,522)	(3,797,679)	(329,156)	(314,907)	(4,314,678)	(4,112,586)	
Buildings and improvements	(5,408,639)	(5,224,571)	(3,682,856)	(3,533,773)	(9,091,495)	(8,758,344)	
Machinery and equipment	(8,023,879)	(7,633,182)	(2,212,544)	(2,101,977)	(10,236,423)	(9,735,159)	
Infrastructure	(36,807,095)	(35,723,047)	(21,239,293)	(20,423,621)	(58,046,388)	(56,146,668)	
	(54,225,135)	(52,378,479)	(27,463,849)	(26,374,278)	(81,688,984)	(78,752,757)	
Net capital assets	\$ 27,240,617	\$ 28,408,064	\$ 30,715,743	\$ 30,193,570	\$ 57,956,360	\$ 58,601,634	

Capital assets. The City of Alpena's net investment in capital assets for its governmental and business-type activities as of June 30, 2022, amounted to \$57,956,360. The infrastructure of the City has been a high priority and we have committed much of our capital project money to improve the roads, bridges, sidewalks, and water/sewer lines.

During the year ended June 30, 2022 the City of Alpena had an overall decrease of \$1,167,447 to its governmental activities capital assets as a result of capital asset depreciation exceeding additions. Business-type activities capital assets increased by \$522,173, which was the result of capital asset additions exceeding depreciation charges.

Additional information on the City of Alpena's capital assets can be found in the footnote disclosure in Note 6 on pages 92-94 of this report.

Management's Discussion and Analysis

City of Alpena's Outstanding Debt

City of Alpena's, Outstanding Debt Bonds and Loans

_	Governmental Activities			Business-type Activities					Total			
_		2022		2021		2022 2021		2021	2022		2021	
General obligation bonds	\$	-	\$	-	\$	400,000	\$	450,000	\$	400,000	\$	450,000
Building authority bonds		860,000		945,000		-		-		860,000		945,000
Installment contracts		1,936		3,725		-		-		1,936		3,725
State of MI Revolving Fund					2	2,723,819	3	3,048,819		2,723,819		3,048,819
<u>-</u>	\$	861,936	\$	948,725	\$3	3,123,819	\$3	3,498,819	\$3	3,985,755	\$	4,447,544

At the end of the current fiscal year, the City of Alpena (primary government) had total debt from bonds and loans outstanding of \$3,985,755. Of this amount, there was \$860,000 of building authority bonds and installment contracts of \$1,936. The remainder of the City of Alpena's debt of \$3,123,819 represents the long-term obligations of the Sewage and Water Funds. Of this amount, \$400,000 comprises general obligation bonds and \$2,723,819 is a direct borrowing through the State of Michigan revolving fund.

The City of Alpena decreased its total debt from bonds and loans by \$461,789 during the current fiscal year.

Additional information on the City of Alpena's long-term debt can be found in Note 7 on pages 95-98 of this report.

Economic Factors and Next Year's Budgets and Rates

- Property tax revenue makes up 38% of the 2021-22 final budget. The 2021-22 budgeted revenue increased by \$8,035 to \$3,993,400 from the 2020-21 level of \$3,985,365. The 2022-23 budget projects property tax revenues of \$4,313,459 which includes \$118,000 for the property tax administration fee that was assessed beginning in tax year 2019.
- The taxable value increased from \$250,312,088 for 2020 to \$254,140,766 in 2021.
- The City has been successful in incorporating many economic development tools that attract businesses and residences to the area. Currently, there are Neighborhood Enterprise Zones, Renaissance Zones, Personal Property Tax Abatements, Commercial Rehabilitation Exemptions, Brownfield's and Industrial Facility Tax Abatements.
- The City utilized a grant from the Michigan Land Bank for the removal of the former Alpena Power Building located downtown. Most of the building had been vacant for 12 years. The building has been demolished and the riverfront site is being marketed for development.

Management's Discussion and Analysis

- In 2016, the Alpena Regional Trailhead located off Woodward Avenue was completed. In 2018, a splash park was constructed at Starlite Beach along with several other improvements to the walkability of the park. Both projects utilized MDNR Trust Fund grants and were supported by various community groups including the Alpena Rotary Club who contributed \$200,000 of matching funds for the splash park.
- Interest in Alpena continues to bring new businesses and activities to the area. We have seen new office buildings erected, several public art installations around the City, and the renovation of numerous buildings as well. Several businesses now have tables and chairs outside in the summer months. The City upgraded the downtown pocket park and opened a dog park in North Riverfront Park.
- The Thunder Bay National Marine Sanctuary and Underwater Preserve operated by NOAA attracts thousands of tourists annually to the facility and to dive among the shipwrecks. Their site along the Thunder Bay River is also the home of a glass bottom boat that takes visitors out to tour the lighthouses and shipwrecks in Thunder Bay. The Sanctuary hosts the Maritime Festival in July.
- The Sanctuary also periodically hosts an international robotics competition in their outdoor diving tank. Teams from all over the world came to participate in the event.
- The City has Mobile Food Vendors in several of the City parks during the summer season.
- A covered bridge and water tower at the Wildlife Sanctuary was completed by a local businessman. It is a beautiful site drawing many visitors and has become a local favorite for photo opportunities.
- The City continues to partner with local entrepreneurs to offer kayak and canoe rentals in the Wildlife Sanctuary throughout the summer months.

Council Policy 55 – "Fund Balance Policy" requires that a minimum of 10% of expenditures and a maximum of 20% be in the fund balance of the General Fund. The fund balance for 2021-22 is \$4,428,837. The unassigned portion is \$4,170,767. The unassigned fund balance represents 41% of total General Fund expenditures. Due to the uncertainty of future reimbursements by the state for personal property tax exemptions, and the always present possibility of more changes to state revenue sharing, Council approved a fund balance over the 20% maximum.

Another area that continues to impact the City's finances is funding the City of Alpena Employees Retirement Fund. The funding level of the retirement system as of the June 30, 2021 valuation date was 77.8%. The 2021-22 contribution to the retirement system was \$1,072,812. The 2022-23 contribution will be \$1,035,096. The City moved towards a phase-out of the defined benefit plan for new hires and has replaced it with a defined contribution plan. As of July 1, 2009, all new hires in Administration and DPW were enrolled in a defined contribution plan rather than the defined benefit plan. As of July 1, 2010, all new hires in the Clerical department were enrolled in a defined contribution plan rather than the defined benefit plan. As of July 1, 2011, all new hires in the Public Safety Department are members of the defined benefit plan and have a multiplier of 2.25%. In December 2018, the City hired a new investment advisor to manage the pension assets.

The June 30, 2022, GASB Statement Nos. 74 and 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions reported the unfunded accrued liability at \$1,501,371. The City budgeted 6% of fiscal year 2022-23 payroll to be put into the Post-Retirement Health Care Fund. While this does not keep the fund at the suggested funding rate, it does help to stay ahead of the annual premium costs.

Since 2014, the City has implemented a rate methodology based on actual costs incurred in the operation of the water and wastewater systems, the debt associated with each utility, and a portion of the capital needs of the two systems. The City has been increasing the per-unit cost associated with the capital needs annually towards achieving the funding levels needed to meet the capital demands. While still below the funds needed, the rate methodology being utilized is improving the position of the two utilities in meeting those needs.

Management's Discussion and Analysis

Requests for Information

This financial report is designed to provide a general overview of the City of Alpena's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Office of the City Clerk/Treasurer/Finance Director, 208 N. First Avenue, City of Alpena, Alpena, MI 49707. E-mail: annas@alpena.mi.us



Statement of Net Position

June 30, 2022

]			
	Governmental	Primary Government Business-type	 -	Component
	Activities	Activities	Total	Units
Assets				
Cash and cash equivalents	\$ 5,821,736	\$ 4,476,632	\$ 10,298,368	\$ 496,526
Investments, at fair value	3,977,538	-	3,977,538	-
Receivables, net	1,452,684	3,741,763	5,194,447	3,805
Due from component units	3,670	-	3,670	-
Inventories	348,157	-	348,157	-
Prepaid expense	144,716	13,267	157,983	358
Capital assets not being depreciated	3,378,003	449,319	3,827,322	93,756
Capital assets being depreciated, net	23,862,614	30,266,424	54,129,038	143,324
Leases receivable - net of current portion	511,984		511,984	
Total assets	39,501,102	38,947,405	78,448,507	737,769
Deferred Outflows of Resources				
Deferred outflows related to pension	3,432,168	-	3,432,168	-
Deferred outflows related to OPEB	644,553	-	644,553	-
Total deferred outflows of resources	4,076,721	-	4,076,721	-
Liabilities				
Accounts payable	335,971	88,727	424,698	1,123
Deposits payable	16,758	2,550	19,308	-
Accrued payroll	64,386	536	64,922	1,159
Accrued interest payable	6,297	17,083	23,380	-
Due to primary government	, -	, -	· -	3,670
Unearned revenue	1,090,982	_	1,090,982	9,184
Long-term liabilities:	-,		-, -, -,	-,
Due within one year				
Compensated absences	44,044	-	44,044	-
Bonds and loans	86,936	375,000	461,936	3,642
Due in more than one year	,	ŕ	ŕ	ŕ
Compensated absences	220,761	-	220,761	-
Bonds and loans	775,000	2,748,819	3,523,819	35,508
Net OPEB liability	1,501,371	-	1,501,371	-
Net pension liability	11,236,315	-	11,236,315	-
Total liabilities	15,378,821	3,232,715	18,611,536	54,286
Deferred Inflows of Resources				
Deferred inflows related to pension	5,972	-	5,972	-
Deferred inflows related to OPEB	2,344,104	-	2,344,104	=
Deferred inflows related to leases	619,609	-	619,609	-
Total deferred inflows of resources	2,969,685		2,969,685	
Net Position				
Net investment in capital assets	26,378,681	27,591,924	53,970,605	197,930
Restricted for:		_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,-,-,	
Cemetery care				
Nonexpendable	1,008,091	_	1,008,091	_
Streets and highways	1,855,378	_	1,855,378	-
Building inspection	67,442	_	67,442	_
Tree/park improvement	21,018	-	21,018	-
Debt service	10,798	58,750	69,548	-
Donor imposed	10,000	,·- •	10,000	_
Unrestricted	(4,122,091)	8,064,016	3,941,925	485,553
	())	, , , , ,	\$ 60,944,007	\$ 683,483

Statement of Activities

For the Year Ended June 30, 2022

		Program Revenues					
					Operating		Capital
		(Charges for	(Grants and	Gr	ants and
	Expenses		Services	C	ontributions	Con	tributions
Functions/Programs							
Primary Government							
Governmental activities:							
General government	\$ 3,996,966	\$	1,792,883	\$	-	\$	-
Public safety	5,408,877		1,832,974		1,212,135		3,660
Public works	3,948,154		1,065,837		1,874,084		-
Recreation and culture	543,436		23,946		-		-
Community and economic development	138,146		29,957		_		-
Interest on long-term debt	27,196		-		_		-
Total governmental activities	14,062,775		4,745,597		3,086,219		3,660
Business-type activities:							
Sewage	2,391,017		2,844,138		-		-
Water	2,137,054		3,580,516		-		-
Total business-type activities	4,528,071		6,424,654		-		
Total primary government	\$ 18,590,846	\$	11,170,251	\$	3,086,219	\$	3,660
Component Units							
Downtown Development Authority No.2	\$ 185,140	\$	4,457	\$	3,687	\$	_
Downtown Development Authority No.5	79,314		9,819		46,250		_
Brownfield Redevelopment Authority	110,856		-		41,292		-
Economic Development Corporation	20		-		_		-
•	\$ 375,330	\$	14,276	\$	91,229	\$	

General revenues:

Property taxes Unrestricted state revenue Investment earnings Total general revenues

Change in Net Position

Net Position, beginning of year

Net Position, end of year

	Net	(Expe	nse) Revenue ar	nd Cha	anges in Net Pos	ition			
			ary Government						
G	overnmental	В	usiness-type			Component			
	Activities		Activities		Total		Units		
\$	(2,204,083)	\$	-	\$	(2,204,083)	\$	-		
	(2,360,108)		-		(2,360,108)		-		
	(1,008,233)		-		(1,008,233)		-		
	(519,490)		-		(519,490)		-		
	(108,189)		-		(108,189)		-		
	(27,196)				(27,196)		-		
	(6,227,299)		-		(6,227,299)		-		
	-		453,121		453,121		-		
			1,443,462		1,443,462		-		
	-		1,896,583		1,896,583		-		
	(6,227,299)		1,896,583		(4,330,716)		-		
							(176,006)		
	-		-		-		(176,996) (23,245)		
	-		-		<u>-</u>		(69,564)		
	_				_		(0),304) (20)		
							(269,825)		
							(= 0, 0, 0, 0, 0)		
	4,090,366		-		4,090,366		231,355		
	2,191,938		-		2,191,938		5,229		
	(236,635)		26,297		(210,338)		12,173		
	6,045,669		26,297		6,071,966		248,757		
	(181,630)		1,922,880		1,741,250		(21,068)		
	25,410,947		33,791,810		59,202,757		704,551		
\$	25,229,317	\$	35,714,690	\$	60,944,007	\$	683,483		

Balance Sheet - Governmental Funds

June 30, 2022

		General		Major Street
Assets	Ф	1.006.545	Ф	007.012
Cash and cash equivalents	\$	1,896,545	\$	887,213
Investments, at fair value		1,997,770		-
Accounts receivable, net		549,244		-
Taxes receivable		217,075		-
Lease receivable		526,125		-
Special assessment receivable Interest receivable		15,907		-
		269,144		194 100
Due from other governmental units Due from component units		3,670		184,100
Due from other funds		3,070		-
Inventories		-		-
Prepaid expenditures		120,363		4,288
Total assets	-\$	5,595,843	\$	1,075,601
Total assets	Ψ	3,373,043	Ψ	1,075,001
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities:				
Accounts payable	\$	214,270	\$	29,750
Deposits payable	Ψ	16,758	Ψ	25,750
Accrued payroll		56,777		1,922
Other liabilities		50,777		1,722
Due to other funds		153,347		1,983
Unearned revenue		133,317		1,703
Total liabilities		441,152	-	33,655
Deferred inflows of resources:		, , , , , , , , , , , , , , , , , , , 		
Unavailable revenue, property taxes		217,149		_
Unavailable revenue, leases		508,705		_
		300,703		_
Unavailable revenue, special assessments Total deferred inflows of resources		725,854		<u>-</u>
Total deferred liftlows of resources		723,634		
Fund balances:				
Nonspendable		120,363		4,288
Restricted		10,000		1,037,658
Committed		127,707		-
Unassigned		4,170,767		_
Total fund balances		4,428,837		1,041,946
	-			
Total liabilities, deferred inflows of resources	Φ.	5 505 046	¢.	1.077.601
and fund balances	<u>\$</u>	5,595,843	\$	1,075,601

	American Rescue Plan Act	Go	Other overnmental Funds	G	Total overnmental Funds
\$	723,008	\$	1,409,453	\$	4,916,219
Ф	299,670	Ф	947,030	Ф	3,244,470
	299,070		14,813		564,057
	_		14,015		217,075
	-		114,894		641,019
	_		5,758		5,758
	_		26		15,933
	_		62,299		515,543
	_		02,277		3,670
	_		149,539		149,539
	_		40,182		40,182
	_		9,589		134,240
\$	1,022,678	\$	2,753,583	\$	10,447,705
\$	_	\$	71,728	\$	315,748
	_		_	·	16,758
	_		5,023		63,722
	_		1,306		1,306
	_		1,778		157,108
	1,020,560		70,422		1,090,982
	1,020,560		150,257		1,645,624
			<u> </u>		
	-		-		217,149
	-		110,904		619,609
	-		5,758		5,758
	_		116,662		842,516
	-		1,057,862		1,182,513
	-		916,978		1,964,636
	2,118		511,824		641,649
					4,170,767
	2,118		2,486,664		7,959,565
\$	1,022,678	\$	2,753,583	\$	10,447,705



Reconciliation of the Balance Sheet - Governmental Funds to the Government-Wide Statement of Net Position

June 30, 2022

Fund balances - total governmental funds		\$ 7,959,565
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore not reported in the governmental funds.		
Capital assets not being depreciated Capital assets being depreciated, net Less capital assets accounted for in internal service funds	\$ 3,378,003 23,862,614 (564,403)	26,676,214
Long-term debt and compensated absences are not due and payable in the current period and therefore have not been included in the governmental funds.		
Compensated absences Bonds payable Installment purchase agreements	(264,805) (860,000) (1,936)	(1,126,741)
Certain pension and OPEB related amounts, such as the net liability and deferred amounts are not due and payable in the current period or do not represent current financial resources and therefore are not reported in the governmental funds.		
Net pension liability Deferred outflows related to the net pension liability Deferred inflows related to the net pension liability	(11,236,315) 3,432,168 (5,972)	(7,810,119)
Net OPEB liability Deferred outflows related to the net OPEB liability Deferred inflows related to the net OPEB liability	(1,501,371) 644,553 (2,344,104)	(3,200,922)
Accrued interest payable for the current portion of interest due on bonds has not been reported in the governmental funds.		(6,297)
Deferred inflows of resources in the governmental funds is susceptible to full accrual on the government-wide statements.		222,907
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of internal service funds are included in governmental activities in the		
statement of net position.		2,514,710
Net position of governmental activities		\$ 25,229,317

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

	 General	Major Street
Revenues		
Property taxes	\$ 4,203,587	\$ -
Special assessment revenue	-	-
Licenses and permits	38,693	-
State revenue	2,283,605	1,409,170
Federal revenue	5,364	-
Local grant revenue	1,120,723	-
Charges for services	2,640,347	-
Investment income and rents	210,303	4,856
Fines and forfeitures	19,366	-
Other	134,977	2,081
Total revenues	10,656,965	1,416,107
Expenditures		
Current operations:		
General government	2,444,456	_
Public safety	5,197,664	_
Public works	1,208,021	1,058,950
Community and economic development	141,076	1,000,000
Recreation and culture	529,816	_
Debt service:	525,010	
Principal retirement	_	_
Interest and fees	_	_
Total expenditures	 9,521,033	1,058,950
Total expenditures	9,321,033	 1,030,930
Excess (Deficiency) of Revenues Over Expenditures	1,135,932	 357,157
Other Financing Sources (Uses)		
Transfers in	25,619	_
Transfers out	(642,264)	(175,000)
Total other financing sources (uses)	 (616,645)	 (175,000)
Total other imalienig sources (uses)	 (010,043)	 (173,000)
Net Change in Fund Balances	519,287	182,157
Fund Balances, beginning of year	 3,909,550	 859,789
Fund Balances, end of year	\$ 4,428,837	\$ 1,041,946

American Rescue Plan Act	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 4,203,587
φ -	1,175	1,175
-	10,018	48,711
-	430,319	4,123,094
25,703	430,319	31,067
23,703	-	1,120,723
-	390,547	3,030,894
2,118	(7,016)	210,261
2,110	1,995	21,361
-	27,580	164,638
27,821	854,618	12,955,511
27,021	034,010	12,933,311
2.4		2 445 505
84	3,255	2,447,795
-	336,916	5,534,580
-	884,334	3,151,305
		141,076
-	-	529,816
-	85,000	85,000
	27,458	27,458
84	1,336,963	11,917,030
27,737	(482,345)	1,038,481
-	700,309	725,928
(25,619)		(842,883)
(25,619)	700,309	(116,955)
2,118	217,964	921,526
<u> </u>	2,268,700	7,038,039
\$ 2,118	\$ 2,486,664	\$ 7,959,565



Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Government-Wide Statement of Activities

Net change in fund balances - total governmental funds		\$ 921,526
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.		
Capital outlay Depreciation expense	\$ 587,252 (1,688,105)	(1,100,853)
The borrowing of and repayment of bond and land purchase loan principal is an other financing source and expenditure in the governmental funds, but the borrowings increase long-term liabilities and the repayments reduces long-term liabilities in the statement of net position.		
Bond principal payments Installment contract payments	85,000 1,789	86,789
Some revenues (costs) reported in the statement of activities do not provide current financial resources and therefore are not reported as revenues in governmental funds.		
Change in deferred inflow of resources - unearned revenue		(107,463)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Change in accrued interest payable Change in long-term compensated absences Change in net pension liability Change in long-term OPEB obligations	603 23,929 (435,067) 481,893	71,358
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.		(52,987)
Change in net position of governmental activities		\$ (181,630)

Statement of Net Position - Proprietary Funds

June 30, 2022

	Business-type Activities - Enterprise Funds			
	Sewage		Water	
Assets				
Current assets:				
Cash and cash equivalents	\$	3,041,631	\$	1,435,001
Investments, at fair value		-		-
Accounts receivable, net		995,117		2,746,646
Interest receivable		-		-
Due from other funds		-		-
Inventories		-		-
Prepaid expenditures		7,250		6,017
Total current assets		4,043,998		4,187,664
Noncurrent assets:				
Capital assets not being depreciated		262,474		186,845
Capital assets being depreciated, net		16,138,726		14,127,698
Total noncurrent assets		16,401,200		14,314,543
Total assets		20,445,198		18,502,207
Liabilities				
Current liabilities:				
Accounts payable		87,906		821
Deposits payable		-		2,550
Accrued payroll		268		268
Accrued interest payable		7,919		9,164
Bonds and notes payable, current portion		190,000		185,000
Total current liabilities		286,093		197,803
Noncurrent liabilities:				
Bonds and notes payable		1,420,659		1,328,160
Total liabilities		1,706,752		1,525,963
Net Position				
Net investment in capital assets		14,790,541		12,801,383
Restricted for:				
Debt service		29,375		29,375
Unrestricted		3,918,530		4,145,486
Total net position	\$	18,738,446	\$	16,976,244

	erprise Funds - ent Year Totals	Governmental Activities Internal Service Funds		
Ф	4 476 622	Φ 005.517		
\$	4,476,632	\$ 905,517		
	2 741 762	733,068		
	3,741,763	3,246		
	-	2,037 7,569		
	-	307,975		
	13,267	10,476		
	8,231,662	1,969,888		
	0,231,002	1,707,000		
	449,319	-		
	30,266,424	564,403		
	30,715,743	564,403		
	38,947,405	2,534,291		
	88,727	18,917		
	2,550	, -		
	536	664		
	17,083	-		
	375,000	-		
	483,896	19,581		
	2.740.010			
	2,748,819	-		
	3,232,715	19,581		
	· /	· · · · · · · · · · · · · · · · · · ·		
	27,591,924	564,403		
	58,750	_		
	8,064,016	1,950,307		
\$	35,714,690	\$ 2,514,710		

Statement of Revenues, Expenses and Changes in Net Position Proprietary Funds

	Business-type Activities - Enterprise Funds				
	Sewage			Water	
Operating Revenues					
Charges for services	\$	2,823,393	\$	3,578,768	
Other services		20,745		1,748	
Total operating revenues		2,844,138		3,580,516	
Operating Expenses					
Salaries and wages		36,012		35,976	
Employee benefits		17,134		17,976	
Supplies and durable goods		55,005		169,221	
Gas and oil		-		-	
Professional and contractual		988,384		915,160	
Administrative services		234,203		236,500	
Insurance		6,801		5,767	
Utilities		305,847		124,348	
Repairs and maintenance	32,294			107,126	
Equipment rental		58,194		17,594	
Miscellaneous	1,733			1,734	
Depreciation	622,245			467,326	
Total operating expenses		2,357,852		2,098,728	
Operating Income (Loss)		486,286		1,481,788	
Nonoperating Revenues (Expenses)					
Investment income and rents		18,470		7,827	
Interest expense		(33,165)		(38,326)	
Total nonoperating revenues (expenses)		(14,695)		(30,499)	
Net income (loss) before transfers and special item		471,591		1,451,289	
Transfers					
Transfers in					
Change in Net Position		471,591		1,451,289	
Net Position, beginning of year		18,266,855		15,524,955	
Net Position, end of year	\$	18,738,446	\$	16,976,244	

	erprise Funds - ent Year Totals	Governmental Activities - Internal Service Funds
\$	6,402,161	\$ 1,050,687
	22,493	
	6,424,654	1,050,687
	71,988	59,820
	35,110	56,972
	224,226	226,461
	-	114,868
	1,903,544	1,899
	470,703	426,522
	12,568	9,213
	430,195	-
	139,420	135,752
	75,788	34
	3,467	815
	1,089,571	170,683
	4,456,580	1,203,039
	1,968,074	(152,352)
	26,297	(17,590)
	(71,491)	
	(45,194)	(17,590)
	1,922,880	(169,942)
-	• •	
	_	116,955
	1,922,880	(52,987)
	33,791,810	2,567,697
\$	35,714,690	\$ 2,514,710

Statement of Cash Flows Proprietary Funds

	Business-type Activities - Enterprise Funds			
	Sewage			Water
Cash Flows from Operating Activities		- 0.5- 500		
Receipts from customers and users	\$	2,867,698	\$	3,352,365
Receipts from interfund service provided		-		-
Payments to suppliers		(1,384,424)		(1,366,295)
Payments to employees		(57,033)		(54,860)
Payments for interfund services used		(237,207)		(236,500)
Net cash provided (used) by operating activities		1,189,034		1,694,710
Cash Flows from Noncapital Financing Activities				
Transfers from other funds		-		-
Net cash provided (used) by noncapital financing activities		-		-
Cash Flows from Capital and Related Financing Activities				
Acquisition and construction of capital assets		(742,399)		(869,345)
Principal paid on capital debt		(190,000)		(185,000)
Interest paid on capital debt		(34,108)		(39,449)
Net cash provided (used) by capital and				
related financing activities		(966,507)		(1,093,794)
Cash Flows from Investing Activities				
Interest and dividends received		18,470		7,827
Net cash provided (used) by investing activities		18,470		7,827
Net increase (decrease) in cash and				
cash equivalents		240,997		608,743
Cash and Cash Equivalents, beginning of year		2,800,634		826,258
Cash and Cash Equivalents, end of year	\$	3,041,631	\$	1,435,001

Enterprise Funds - Current Year Totals	Governmental Activities - Internal Service Funds
\$ 6,220,063 (2,750,719) (111,893) (473,707) 2,883,744	\$ 1,050,135 (467,650) (128,601) (401,446) 52,438
<u>-</u>	116,955 116,955
(1,611,744) (375,000) (73,557)	(104,088)
(2,060,301)	(104,088)
26,297 26,297	10,085 10,085
849,740	75,390
3,626,892	830,127
\$ 4,476,632	\$ 905,517

Statement of Cash Flows Proprietary Funds (continued)

	Business-type Activities - Enterprise Funds			
		Sewage		Water
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$	486,286	\$	1,481,788
Adjustments to reconcile operating income				
to net cash provided (used) by operating activities:				
Depreciation		622,245		467,326
(Increase) decrease in accounts receivable		23,560		(227,826)
(Increase) decrease in due from other funds		-		-
(Increase) decrease in inventories		-		-
(Increase) decrease in prepaid expenditures		(6,697)		(5,604)
Increase (decrease) in accounts payable		70,531		(19,741)
Increase (decrease) in deposits payable		-		(325)
Increase (decrease) in accrued payroll		(3,887)		(908)
Increase (decrease) in due to other funds		(3,004)		
Net cash provided (used) by operating activities	\$	1,189,034	\$	1,694,710
Non-Cash Investing, Capital and Financing Activities Increase (decrease) in fair value of investments	\$	<u> </u>	\$	<u> </u>

Enterprise Funds - Current Year Totals		Governmental Activities Internal Service Funds		
\$	1,968,074	\$	(152,352)	
	1,089,571 (204,266) - (12,301) 50,790 (325)		170,683 (552) 25,076 13,939 (9,364) 7,453	
	(4,795) (3,004)		(2,445)	
\$	2,883,744	\$	52,438	
\$		\$	(16,932)	

Statement of Fiduciary Net Position Fiduciary Funds

June 30, 2022

	Trust Funds Pension (and Other Employee Benefit)			Custodial Fund Trust and Agency Fund		
Assets						
Cash and cash equivalents	\$	-	\$	166,757		
Investments, at fair value:						
Short-term investment funds		564,379		-		
Fixed income		6,626,120		-		
Equity securities		20,195,439		-		
Alternative investments		1,437,695		-		
Taxes receivable		-		225,727		
Interest receivable		60,599		-		
Total assets		28,884,232		392,484		
Liabilities						
Accounts payable		32,186		26,638		
Due to other governmental units		<u>-</u>		365,846		
Total liabilities		32,186		392,484		
Net Position						
Net position restricted for:						
Pension		26,970,818		_		
OPEB		1,881,228		-		
	\$	28,852,046	\$	-		

Statement of Changes in Fiduciary Net Position Fiduciary Funds

	1	Trust Funds	Custodial Fund		
		Pension	Trus		
	,	and Other	and		
	Emp	loyee Benefit)	Agency 1	Fund	
Additions					
Contributions:					
Employer	\$	1,361,943	\$	-	
Employees		202,629		-	
Total contributions		1,564,572		-	
Investment income:					
Net increase (decrease) in fair value of investments		(5,459,767)		-	
Gain (loss) on securities sold		494,996		-	
Interest and dividends		859,165		-	
		(4,105,606)		-	
Less investment expense		142,916		-	
Net investment income		(4,248,522)		-	
Property taxes collected		-	9,	050,571	
Fines, fees and miscellaneous		-		2,813	
Total contributions		-	9,	053,384	
Total additions		(2,683,950)	9,	053,384	
Deductions					
Benefits		2,704,586		-	
Lump-sum retirement payments		505,334		-	
Employee refunds		21,337		-	
Administrative expense		62,016		-	
Miscellaneous		(694)		-	
Distributions to other governments			9,	053,384	
Total deductions		3,292,579	9,	053,384	
Change in Net Position		(5,976,529)		-	
Net Position, beginning of year		34,828,575		_	
Net Position, end of year	\$	28,852,046	\$	-	

Statement of Net Position - Component Units

June 30, 2022

	Downtown Development Authority No. 2	Downtown Development Authority No. 5		
Assets				
Cash and cash equivalents	\$ 239,103	\$ 112		
Accounts receivable	-	3,750		
Taxes receivable	-	55		
Prepaid items	312	46		
Capital assets not being depreciated	93,756	-		
Capital assets being depreciated, net	143,324			
Total assets	476,495	3,963		
Liabilities				
Accounts payable	1,057	66		
Accrued payroll	1,159	-		
Due to primary government	3,670	-		
Unearned revenue	-	-		
Long-term liabilities:				
Due within one year				
Bonds and loans	3,642	-		
Due in more than one year				
Bonds and loans	35,508			
Total liabilities	45,036	66		
Net Position				
Net investment in capital assets	197,930	_		
Unrestricted	233,529	3,897		
Total net position	\$ 431,459	\$ 3,897		

Red	Brownfield Redevelopment Authority		conomic elopment rporation		Total
\$	253,621	\$	3,690	\$	496,526
Ψ	233,021	Ψ	5,070	Ψ	3,750
	_		_		55
	_		_		358
	-		-		93,756
					143,324
	253,621		3,690		737,769
	_		_		1,123
	_		_		1,159
	-		-		3,670
	9,184		-		9,184
	-		-		3,642
	_		_		35,508
	_				33,300
	9,184				54,286
	_		_		197,930
	244,437		3,690		485,553
\$	244,437	\$	3,690	\$	683,483

Statement of Activities - Component Units

For the Year Ended June 30, 2022

			Program Revenues					
	Expenses		Charges for Services		Operating Grants and Contributions		Capital Grants and Contributions	
Downtown Development Authority No.2	\$	185,140	\$	4,457	\$	3,687	\$	-
Downtown Development Authority No.5		79,314		9,819		46,250		-
Brownfield Redevelopment Authority		110,856		-		41,292		-
Economic Development Corporation		20						
	\$	375,330	\$	14,276	\$	91,229	\$	

General revenues:

Property taxes

Unrestricted state shared revenues

Investment earnings

Total general revenues

Change in Net Position

Net Position, beginning of year

Net Position, end of year

	Net (Ex	kpense) Rev	enue an	d Char	nges in Net Po	sition		
D	owntown	Downto	own					
De	velopment	Develop	ment	Bı	rownfield	Eco	nomic	
A	Authority	Author	ity	Red	evelopment		opment	
	No. 2	No. :	5		uthority	Corpo	oration	Total
\$	(176,996)	\$	-	\$	-	\$	-	\$ (176,996)
	-	(2	23,245)		-		-	(23,245)
	-		-		(69,564)		-	(69,564)
							(20)	 (20)
	(176,996)	(2	23,245)		(69,564)		(20)	(269,825)
	140,835	2	20,923		69,597		-	231,355
	5,229		-		-		-	5,229
	3,886		6,219		2,070		(2)	12,173
	149,950	2	27,142		71,667		(2)	 248,757
	(27,046)		3,897		2,103		(22)	(21,068)
	458,505				242,334		3,712	 704,551
\$	431,459	\$	3,897	\$	244,437	\$	3,690	\$ 683,483

Notes to Financial Statements

Note 1--Summary of Significant Accounting Policies.

The accounting policies of the City of Alpena, Michigan (the "City") conform to accounting principles generally accepted in the United States of America ("GAAP") as applicable to governmental units. Accounting and financial pronouncements are promulgated by the Governmental Accounting Standards Board ("GASB"). The following is a summary of the significant accounting policies used by the City of Alpena, Michigan:

A. Reporting Entity.

The City was incorporated in 1871 and covers an area of approximately 8.4 square miles. The City operates under an elected Municipal Council (consisting of the Mayor and four members) and provides services to approximately 10,197 residents (2020 census) in many areas including law enforcement, fire, water, sewer, community enrichment and development, and human services.

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Although blended component units are legal separate entities, in substance, they are part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government, although the government has the ability to impose its will over the entities. The criteria established by GASB for determining the reporting entity includes financial accountability and whether the financial statements would be misleading if data were not included.

Blended component units - A blended component unit is a legally separate entity from the City, but is so intertwined with the City that it is, in substance, the same as the City of Alpena. It is reported as a part of the City and blended into the appropriate fund types.

Building Authority - The City of Alpena Building Authority is governed by a three-member board appointed by the City's governing body. Although it is legally separate from the City, the Building Authority is reported as if it were a part of the primary government because its sole purpose is to finance and construct the City's public buildings.

Discretely presented component units - The component units' columns in the government-wide combined financial statements include the financial data of the City's four component units. These units are reported in a separate column to emphasize that they are legally separate from the City.

City of Alpena Downtown Development Authority (DDA) No. 2 and No. 5 – (governmental fund type)

- City approves operating budget
- City appoints governing board
- City issues bonds to finance Authority projects
- Surplus funds existing at termination of Authority vest to the City

The Downtown Development Authorities were organized to promote and rehabilitate the downtown area. The Authorities also sponsor downtown events.

Brownfield Redevelopment Authority – (governmental fund type)

Notes to Financial Statements

Note 1--Summary of Significant Accounting Policies. (continued)

The City of Alpena Brownfield Redevelopment Authority was created under Act 381, of P.A. 1996 of the State of Michigan to promote the revitalization, redevelopment, and reuse of contaminated, blighted and functionally obsolete properties within the City of Alpena through the use of Tax Increment Financing and State Single Business Tax credits. The Authority is governed by a six-member board appointed by the Mayor with approval of the City Council. In addition, the City Council is responsible for approving the Authority's budget.

City of Alpena Economic Development Corporation (EDC) - (governmental fund type)

- City appoints governing board
- City approves issuance of bonds to finance projects
- Surplus funds existing at termination of the EDC vest to City

The EDC was created to encourage business development and job creation within the City. The EDC provides loans to start up or expanding businesses.

Separate financial statements for the four discretely presented component units are not prepared. Questions about these organizations may be directed to the City of Alpena Clerk-Treasurer.

B. Government-Wide and Fund Financial Statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported instead as general revenue.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds, fiduciary funds, and component unit financial statements. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Notes to Financial Statements

Note 1--Summary of Significant Accounting Policies. (continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Property taxes, state-shared revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenue of the current fiscal period. Grants with eligibility requirements imposed by the provider are also susceptible to accrual when the requirements are met. All other revenue items are considered to be available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, and claims and judgments are recorded only when payment is due.

The government reports the following major governmental funds:

General Fund. This fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Major Street Fund. This fund accounts for the resources of state gas and weight tax revenues that are restricted for use on City streets that have been designated as major by the Michigan Department of Transportation. This fund is deemed to be a major fund due to its importance to financial statement users.

American Rescue Plan Act Fund. This fund is used to account for the grant funds received under the American Rescue Plan Act.

The government reports the following major proprietary funds:

Sewage Fund. Accounts for the activities associated with the collection and purification of wastewater.

Water Fund. Accounts for the activities related to water production, purification, distribution and billing.

Additionally, the City of Alpena reports the following fund types:

Special Revenue Funds. Account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified services.

Capital Project Funds. These funds are used to account for the acquisition or construction of capital facilities.

Debt Service Funds. Account for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

Internal Service Funds. Account for major machinery and equipment purchases and maintenance, as well as supply inventory services provided to other departments of the government on a cost reimbursement basis.

Pension and Other Employee Benefit Trust Funds. These account for the activities of the City of Alpena's employee retirement system which accumulates resources for pension benefit payments to qualified employees and funding of employee health care benefits.

Notes to Financial Statements

Note 1--Summary of Significant Accounting Policies. (continued)

Custodial Fund. This fund is used to account for property taxes collected and distributed to other governments in an agency capacity.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's water and sewer function and various other functions of the government. Eliminations of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenue include: (1) charges to customers or applicants for goods, services or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenue rather than as program revenue. Likewise, general revenue includes all taxes.

When an expense is incurred for purposes for which both restricted and unrestricted net position of fund balances are available, the City's policy is to first apply restricted resources. When an expense is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it is the City's policy to spend funds in this order: committed, assigned, and then unassigned.

D. Assets, Liabilities, and Net Position or Equity.

Cash and Investments. The City maintains and controls two cash and investment pools in which the primary government and component unit's share. Each fund's or component unit's portion of a pool is displayed on its respective balance sheet. Cash and cash equivalents are considered to be cash on hand, demand deposits, pooled cash, certificates of deposit and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value which is determined using selective bases. Securities traded on a national exchange are valued at the last reported sales price.

Receivables and Payables. In general, outstanding balances between funds are reported as "due to/from other funds." Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as "advances to/from other funds." Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown as net of allowance for uncollectible amounts. Property taxes are levied on each July 1st and December 1st on the taxable valuation of property as of the preceding December 31st. Taxes are considered delinquent on March 1st of the following year, at which time penalties and interest are assessed.

Inventories and Prepaid Items. Inventories are valued at the lower of cost or net realizable value, on a first-in, first-out basis. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements.

Notes to Financial Statements

Note 1--Summary of Significant Accounting Policies. (continued)

Deferred Outflows of Resources. In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government reports deferred outflows of resources for changes in expected and actual investment returns, assumptions, and benefits provided in its pension and OPEB plans as well as for the deferred loss on refunding. A deferred refunding loss results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Capital Assets. Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at the estimated fair market value at the date of donation.

Property, plant and equipment are depreciated using the straight-line method over the following useful lives:

Land improvements	20 to 25 years
Buildings	40 to 45 years
Building improvements	15 to 45 years
Machinery and equipment	3 to 45 years
Infrastructure	10 to 75 years

Compensated Absences (Vacation and Sick Leave). City employees are granted vacation and sick leave in varying amounts based on length of service and union contracts. Vacation pay is fully vested when earned; upon termination, employees are paid accumulated vacation at their regular pay rates to a limit of 100% of their current annual earned vacation.

Administrative and non-union employees hired prior to May 19, 2003 are granted 120 days of sick leave at the time of hire. If after using some or all of his/her sick leave, an employee goes six (6) months without missing a scheduled day of work, his/her sick leave bank is restored to 120 days. For employees hired on or after May 19, 2003, the number of sick days is 90. At termination, death, or retirement, no payment is made to an administrative or non-union employee (or heirs) for unused sick leave.

Clerical employees, Public Works employees, Police Patrol, and Police Command Officers earn sick leave at the rate of eight hours for each full month of service, and Firefighters/EMS employees earn sick leave at the rate of 12 hours for each full month of service or if they regularly work 40 hours per week, then they earn sick leave at the rate of eight hours for each month of service. The caps are as follows:

	Days
Clerical employees	90
Public Works employees	90
Police Patrol	90
Police Command Officers	90
Firefighters/EMS employees	unlimited

Notes to Financial Statements

Note 1--Summary of Significant Accounting Policies. (continued)

Upon retirement, clerical employees are paid for one-half of their accumulated sick leave based on their hourly straight-time rate of pay at the time of retirement. No payments for unused sick leave are made at termination or death.

Upon retirement, public works employees shall receive one-half of his or her accumulated sick leave. However, the pay is not to exceed one-half of 75 days. This payment is based on the hourly straight time rate at the time of retirement. Public works employees hired on or after July 1, 2011, shall not receive the payout of accumulated sick leave upon retirement.

Police Patrol employees hired prior to July 1, 2011, upon retirement or death, shall receive one-half of their accumulated sick leave based on the employee's average hourly straight-time rate at the time of retirement. Police patrol employees hired after July 1, 2011, upon retirement or death, shall receive their accumulated sick leave, not to exceed \$500.

Police Command Officers hired before July 1, 2011, retiring employees shall receive one-half of their accumulated sick leave based on average hourly straight-time rate at the time of retirement. Police Command Officers hired on or after July 1, 2011, will not receive a payout of any accumulated sick leave upon retirement.

Upon either retirement or death of Firefighter/EMS employees hired before July 1, 2011, shall receive one-half of accumulated sick leave up to 1,456 hours for 24-hour employees or up to 1,040 for 40-hour employees, or prorated proportionately if an employee has sick leave in the bank, at the employee's regular straight-time hourly rate of pay at the time of retirement or death. The payoff is limited to 13 weeks of pay. Firefighter/EMS employees hired on or after July 1, 2011, will not receive unused sick leave payment upon retirement or death.

It is the City's policy to permit employees to accumulate earned but unused vacation and sick leave benefits. There is no liability for nonvested accumulated sick leave. All vacation pays, and vested sick leave is accrued when incurred in the government-wide, proprietary and fiduciary fund financial statements. The General Fund has been used to liquidate the liability for compensated absences in prior years.

Deferred Inflows of Resources. In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds also report unavailable revenues, which arise only under a modified accrual basis of accounting, that are reported as deferred inflows of resources. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Long-Term Obligations. In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the period incurred. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing uses. Issuance costs are reported as debt service expenditures.

Notes to Financial Statements

Note 1--Summary of Significant Accounting Policies. (continued)

Net Other Postemployment Benefit (OPEB) Liability. Beginning in fiscal year 2018, GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions, requires governments providing defined benefit post-employment benefits (other than pensions) to recognize the net OPEB liability and the OPEB expense on their financial statements. The net OPEB liability is the difference between the total OPEB liability and the plan's fiduciary net position. The OPEB expense recognized each fiscal year is equal to the change in the net OPEB liability from the beginning of the year to the end of the year, adjusted for deferred recognition of the liability and investment experience. The net OPEB liability is recorded on the government-wide statements and is computed differently than the prior unfunded actuarial accrued liability, using specific parameters set forth by the GASB.

Net Pension Liability. Beginning in fiscal year 2015, GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, requires governments providing defined benefit pensions to recognize the net pension liability and the pension expense on their financial statements. The net pension liability is the difference between the total pension liability and the plan's fiduciary net position. The pension expense recognized each fiscal year is equal to the change in the net pension liability from the beginning of the year to the end of the year, adjusted for deferred recognition of the liability and investment experience. The net pension liability is recorded on the government-wide statements and is computed differently than the prior unfunded actuarial accrued liability, using specific parameters set forth by the GASB.

Net Position. Net position represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, laws or regulations of other governments.

Fund Equity. In the fund financial statements, governmental funds report various components of fund balance. Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance-amounts that are not in a spendable form (such as inventory and prepaid expenditures) or are legally or contractually required to be maintained intact;
- **Restricted fund balance**-amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- Committed fund balance-amounts constrained and formally set aside to specific purposes by a government itself, using its highest level of decision-making authority the City Council. To be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint;
- Assigned fund balance-amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by the city manager or clerk/treasurer/finance director, who are authorized by a resolution approved by the governing body to make assignments;
- Unassigned fund balance-amounts that are available for any purpose; positive amounts are reported only in the General Fund.

The City establishes (and modifies or rescinds) fund balance commitments by passage of a resolution.

Notes to Financial Statements

Note 1--Summary of Significant Accounting Policies. (continued)

In the General Fund, the City strives to maintain a minimum unassigned fund balance to be used for unanticipated emergencies of approximately 10% of the actual GAAP basis expenditures and other financing uses. When unassigned fund balance approaches its minimum threshold, the following measures will be considered:

- Cut or delay pay-as-you-go capital improvements from the Capital Improvement Plan;
- Cut general operating expenses;
- Increase rates and charges funding specific revenues to make them self-sufficient where possible.

The City has not established a policy for its use of unrestricted fund balance amounts. Therefore, in accordance with GASB Statement 54, committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. When both restricted and unrestricted resources are available for use, it is the City's intent to use restricted resources first, then unrestricted resources as they are needed.

Budget Stabilization. In accordance with P.A. 30 of 1978 (MCL141.441 et seq., MSA 5.3230(1) et seq.), City Council established the Budget Stabilization Fund. The Budget Stabilization Fund is considered part of the General Fund for financial reporting purposes. By a two-thirds vote of City Council members, all or part of a surplus in the General Fund may be appropriated for budget stabilization. At June 30, 2022, the amount committed for budget stabilization was \$30,378. The City Council may appropriate the committed funds by resolution of a two-thirds vote for the following purposes:

- To cover a General Fund deficit, when the City's annual audit reveals such a deficit;
- To prevent a reduction in the level of public services or in the number of employees at any time in the
 fiscal year when the City's budgeted revenue is not being collected in an amount sufficient to cover
 budgeted expenses;
- To prevent a reduction in the level of public services or in the number of employees when, in preparing the budget for the next fiscal year, the City's estimated revenue does not appear sufficient to cover estimated expenses:
- To cover expenses arising because of a natural disaster, including a flood, fire, or tornado, unless federal or state funds are received to cover such expenses.

Contracted Services. On July 1, 1988 the City turned over operation of its Water and Sewage Treatment Plants to a private contractor, who is also responsible for billings and collection of payments. Except for certain equipment, ownership of these plants remains with the City. Various other maintenance services previously performed by the City are now being provided by independent contractors.

Proprietary Funds Operating Classification. Proprietary funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the water and sewer fund and the internal service fund is charges to customers for sales and services. The water and sewer fund also recognize as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administration, expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Notes to Financial Statements

Note 1--Summary of Significant Accounting Policies. (continued)

Statements of Cash Flows. The City presents statements of cash flows for all proprietary fund types. These statements, which have been prepared utilizing the direct method, analyze the net increase or decrease in cash and cash equivalents by source. For purposes of the statements of cash flows, the City considers all highly liquid investments purchased with an original maturity of three months or less and the deposits in the investment funds to be cash equivalents.

Use of Estimates. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Leases. The City is the lessor for noncancelable leases of cellular towers. The City recognizes a lease receivable and a deferred inflow of resources in the governmental fund financial statements and the governmental activities in the government-wide financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines the discount rate it uses to discount the expected lease receipts to present value, lease term, and lease receipts.

- The City uses the incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee with escalation over the term of the lease.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Comparative Data / Reclassifications. Comparative total data for the prior year have been presented in only the management discussion and analysis and in the certain individual fund financial statements (which are considered supplementary information) in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

Special Item. Special items are transactions or events that are within the control of the City and that are either unusual in nature or infrequent in occurrence. There were no transactions that were considered special items during the current fiscal year.

Change in Accounting Principle. As of July 1, 2021, the City adopted GASB Statement No. 87, *Leases*. As a result, the General Fund and D.P.W. Construction Fund (a nonmajor capital projects fund) now includes a receivable for the present value of the payments expected to be received and deferred inflows of resources that will be recognized as revenue over the term of the lease. Lease activity is further described under Note 8.

Notes to Financial Statements

Note 2--Stewardship, Compliance and Accountability.

Budgetary Information. Annual budgets are adopted on a basis consistent with generally accepted accounting principles and State of Michigan Public Act ("P.A.") 2 of 1968, as amended, for the General Fund and each special revenue fund. Budgets are not required for debt service, capital project, enterprise, and internal service funds. Prior to adoption of the budgets, City departments prepare and submit their proposed operating budgets for the period commencing July 1. A public hearing is conducted the second meeting in May to obtain taxpayer comments. Prior to July 1, the budget is adopted by the Council. Budgeted amounts shown are as originally adopted and as amended by the Council during the year. Unused appropriations lapse at June 30 and are not carried forward to the following year.

After the budget is adopted, the City Manager and the Clerk/Treasurer are authorized to transfer budgeted amounts between accounts within a department. However, any revisions that alter the total expenditures of a department or fund must be approved by the City Council. Activities of the General Fund and special revenue funds are included in the annual appropriated budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriation amount) is established by department within the individual funds. Detail at the activity level is presented in the General Fund - Comparative Schedule of Revenues, Expenditures and Fund Balances – Budget and Actual for the benefit of management.

Individual budget amendments were not material in relation to the original appropriations.

Excess of Expenditures Over Appropriations in Budgeted Funds. The Uniform Budgeting and Accounting Act, P.A. 2 of 1968, as amended, (MCL 141.421 et seq.) provides that a local governmental unit shall not incur expenditures in excess of the amount appropriated. The City of Alpena's budgeted and actual expenditures for the funds budgeted have been shown on a departmental basis by function.

During the year, the City incurred expenditures in certain budgeted funds, which were in excess of the amounts appropriated, as follows:

Budget Item	Ap	Appropriated I		Expended		Variance	
General Fund Other Financing Sources Transfers out	\$	520,738	\$	642,264	\$	(121,526)	
Major Street Fund							
Public works							
Maintenance							
Trunkline		125,212		134,364		(9,152)	
Snow and ice		230,717		252,006		(21,289)	

Accumulated Fund Deficits. The City of Alpena had no funds with an accumulated fund balance deficit at June 30, 2022.

Notes to Financial Statements

Note 3--Cash and Investments.

Michigan Compiled Laws, Section 129.91, authorizes the City of Alpena to deposit and invest in the accounts of federally insured banks, credit unions, and savings and loan associations; bonds, securities and other direct obligations of the United States, or any agency or instrumentality of the United States; United States government or federal agency obligation repurchase agreements; banker's acceptance of United States banks; commercial paper rated within the two highest classifications, which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions which are rated as investment grade; and mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan. Financial institutions eligible for deposit of public funds must maintain an office in Michigan.

The Pension Trust Fund is also authorized to invest in certain reverse repurchase agreements, equity securities, diversified investment companies, annuity investment contracts, real estate leased to public entities, mortgages, real estate (limited to 5 percent of the trust fund's assets if total assets are less than \$250 million), debt or equity of certain small businesses, certain state and local government obligations, and certain other specified investment vehicles.

The investment policy adopted by the City Council has authorized investments to those listed under the State's statutory authority as noted above. The City of Alpena's deposits and investments are in accordance with statutory authority.

Michigan Compiled Law, Section 128.4, authorizes the City of Alpena to establish and maintain an irrevocable endowment as a component fund within a community foundation to lessen the burden of investing the funds for the Perpetual Lot Care Fund. The City has established such an endowed fund with the local community foundation and the funds are to be invested in perpetuity, except that the community foundation shall annually authorize two distributions of interest and other earnings to the municipality for the care and maintenance of the cemetery.

At year end, the City of Alpena's cash and investments were reported in the accompanying financial statements in the following categories:

	Primary Government	Component Units	Total
Statement of net position	¢ 10.200.270	ф. 40 <i>(</i> 52 (¢ 10.704.004
Cash and cash equivalents Investments, at fair value	\$ 10,298,368 3,977,538	\$ 496,526 -	\$ 10,794,894 3,977,538
Statement of fiduciary net position			
Cash and cash equivalents	166,757	-	166,757
Investments, at fair value	28,823,633		28,823,633
Total	\$ 43,266,296	\$ 496,526	\$ 43,762,822

Notes to Financial Statements

Note 3--Cash and Investments. (continued)

Cash and investments as of June 30, 2022 consisted of the following:

	Primary		C	omponent		
	Government		,	Units		Total
Bank deposits (demand accounts)	\$	9,812,355	\$	496,526	\$	10,308,881
Certificates of deposit due within one year		650,000		-		650,000
Cash on hand		2,770		-		2,770
Investments, at fair value						
Short-term investment funds		564,379		-		564,379
Brokerage certificates		670,508		-		670,508
Municipal bonds		1,047,534		-		1,047,534
Treasury bonds		1,401,939		-		1,401,939
Endowment fund		857,557		-		857,557
Fixed income:						
Corporate bonds		2,192,171		-		2,192,171
Treasury bonds		1,452,165		-		1,452,165
Agency bonds		504,681		-		504,681
Mutual funds - fixed income		2,014,806		-		2,014,806
Asset backed		462,297		-		462,297
Alternative investments - mutual funds		1,437,695		-		1,437,695
Equity securities		20,195,439		-		20,195,439
	\$	43,266,296	\$	496,526	\$	43,762,822

The City's cash and investments are subject to several types of risk, which are examined in more detail below.

Notes to Financial Statements

Note 3--Cash and Investments. (continued)

Custodial Credit Risk of Bank Deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's investment policy does not directly address a deposit policy for custodial credit risk. At year end, the City had demand bank deposits (certificates of deposit, checking, and savings accounts) with a carrying amount of \$10,958,881 and a bank balance of \$11,324,374. FDIC insurance provides \$250,000 coverage for aggregated interest and noninterest bearing accounts per insured bank. From the bank balance, \$11,170,747 was covered by federal depository insurance and \$153,627 was uninsured and uncollateralized. The City believes that due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits. As a result, the City evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

	Carrying Amount	Bank Balance	Insured	<u>U</u> :	ninsured
Cash and cash equivalents	\$ 9,812,467	\$ 10,178,195	\$ 10,028,189	\$	150,006
Certificates of deposit	650,000	650,000	650,000		-
Downtown Development Authority No. 2	239,103	238,870	238,870		-
Brownfield Redevelopment Authority	253,621	253,621	250,000		3,621
Economic Development Authority	3,690	3,688	3,688		
				·	
Totals	\$ 10,958,881	\$ 11,324,374	\$11,170,747	\$	153,627

Custodial Credit Risk of Investments. For investments this is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Michigan law and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: Michigan law (MCL 129.33) requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The fair value of the pledged securities in the collateral pool must equal at least 100% of the total amount deposited by the public agencies.

At year end, none of the City's investments were subject to custodial credit risk due to one of the following:

- Investments were part of an insured pool
- Investments were book-entry only in the name of the City and were fully insured
- Investments were part of a mutual fund
- Investments were held by an agent in the City's name

Interest Rate Risk. The risk that changes in market interest rates will adversely affect the fair value of an investment. The City through its investment policy, manages its exposure to interest rate risk by purchasing a combination of shorter term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The City monitors the interest rate risk inherent in its portfolio by measuring the weighted average maturity of its portfolio. The City has no specific limitations with respect to this metric. At year end, the average maturities of investments are as follows:

Notes to Financial Statements

Note 3--Cash and Investments. (continued)

	Fair	Investment Maturities (Fair Value by Years)						
Investment Type	Value	<1	1-5	6-10	>10			
Short-term investment funds	\$ 564,379	\$ 564,379	\$ -	\$ -	\$ -			
Brokerage certificates Municipal bonds	670,508 1,047,534	247,800 201,448	226,104	422,708 619,982	-			
Corporate bonds	2,192,171	55,027	1,235,511	856,317	45,316			
Treasury bonds	2,854,104	299,670	2,093,018	461,416	-			
Agency bonds	504,681	-	19,030	70,004	415,647			
Mutual funds - fixed income	2,014,806	2,014,806	-	-	-			
Alternative investments -								
mutual funds	1,437,695	1,437,695	-	-	-			
Asset backed	462,297		404,446	57,851				
	\$ 11,748,175	\$4,820,825	\$3,978,109	\$ 2,488,278	\$ 460,963			

Concentration of Credit Risk. The City places no limits on the amount the City may invest in any one issuer.

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Note 3--Cash and Investments. (continued)

Credit Risk. In compliance with State law, the City's investment policy limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations. As of year-end, the credit quality ratings of debt securities (other than the U.S. government securities) are as follows:

	Fair Value of		Rating			
Investment Type	Investments	Rating	Organization			
City investment pool:						
Municipal bonds	\$ 226,104	Aal	Moody's			
Municipal bonds	386,138	A1	Moody's			
Municipal bonds	233,845	AA	Standard and Poor's			
Municipal bonds	201,447	Baa1	Moody's			
Treasury bonds	1,401,939	Aaa	Moody's			
	\$ 2,449,473					
Pension trust fund:						
Fixed income:						
Corporate bonds	\$ 56,169	Aaa	Moody's			
Corporate bonds	-	Aa1	Moody's			
Corporate bonds	25,340	Aa2	Moody's			
Corporate bonds	29,967	Aa3	Moody's			
Corporate bonds	245,611	A1	Moody's			
Corporate bonds	285,251	A2	Moody's			
Corporate bonds	303,939	A3	Moody's			
Corporate bonds	447,607	Baa1	Moody's			
Corporate bonds	657,559	Baa2	Moody's			
Corporate bonds	125,881	Baa3	Moody's			
Corporate bonds	14,847	Not rated	Moody's			
Treasury bonds	1,452,165	Aaa	Moody's			
Agency bonds	19,030	Aaa	Moody's			
Agency bonds	485,651	Not rated	Moody's			
Alternative investments - mutual funds	1,437,695	Not rated	Moody's			
Mutual funds - fixed income	2,014,806	Not rated	Moody's			
Asset backed	338,432	Aaa	Moody's			
Asset backed	123,865	Not rated	Moody's			
	\$ 8,063,815		-			

Foreign Currency Risk. Foreign currency risk is the risk that an investment denominated in the currency of a foreign country could reduce its U.S. dollar value, as a result of changes in foreign currency exchange rates.

The pension fund has exposure to the international asset class in order to increase diversification and reduce risk. The investments held by the pension fund are protected from foreign currency risk through the use of ADRs (American Depository Receipts).

Notes to Financial Statements

Note 3--Cash and Investments. (continued)

Fair Value. The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs and are based on estimates and assumptions. These levels are determined by the investment manager.

In instances whereby, inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The City's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

			Fair Value Measurements Using						
			Quoted Price in		Significant Other		Significant		
			Active Markets for		O	bservable	Unob	servable	
	Balance at		Identical Assets		Inputs		Inputs		
	June 30, 2022		(Level 1)		(Level 2)		(Level 3)		
General Investments:									
Debt Securities:									
Brokerage certificates	\$	670,508	\$	-	\$	670,508	\$	-	
Treasury bonds		1,401,939		1,401,939		-		-	
Municipal bonds		1,047,534		-		1,047,534		-	
Endowment fund		857,557				857,557			
Total investments by fair value level		3,977,538	\$	1,401,939	\$	2,575,599	\$		
Pension and Employee Health Care Trust Funds:									
Equity Securities:									
ETF	\$	10,217,658	\$	10,217,658	\$	-	\$	-	
Mutual funds		9,977,781		9,977,781					
Total equity securities		20,195,439		20,195,439					
Fixed Income:									
Corporate bonds		2,192,171		-		2,192,171		-	
Treasury bonds		1,452,165		-		1,452,165		-	
Agency bonds		504,681		-		504,681		-	
Alternative investments - mutual funds		1,437,695		-		1,437,695		-	
Mutual funds - fixed income		2,014,806		-		2,014,806		-	
Asset backed		462,297				462,297			
Total fixed income		8,063,815		<u>-</u> _		8,063,815			
Other:									
Short-term investment funds		564,379		564,379				_	
Total investments by fair value level	\$	28,823,633	\$	20,759,818	\$	8,063,815	\$		

Notes to Financial Statements

Note 3--Cash and Investments. (continued)

Equity and debt securities classified in Level 1 are valued using prices quoted in active markets for those securities.

The fair value of collateralized debt obligations for brokerage certificates and the fixed income investments at June 30, 2022 was determined primarily based on Level 2 inputs. The City estimates the fair value of these investments using other inputs such as interest rates and yield curves that are observable at commonly quoted intervals.

Short-term investment funds are held by equity managers as a temporary investment vehicle for cash prior to entrance into the equity market.

Note 4--Receivables.

Receivables for the primary government and component units at June 30, 2022 are as follows:

	Primary Government							
	Governmental		Business-type				Co	nponent
		ctivities	Activities		Total		Units	
Receivables (net of allowance								
for uncollectables)	\$	567,303	\$	3,741,763	\$	4,309,066	\$	3,750
Taxes receivable		217,075		-		217,075		55
Special assessment receivable		5,758		-		5,758		-
Lease receivable		641,019		-		641,019		-
Interest receivable		17,970		-		17,970		-
Due from governmental units		515,543		<u> </u>		515,543		
	\$	1,964,668	\$	3,741,763	\$	5,706,431	\$	3,805

Amounts not expected to be collected within one year are \$511,984 of the lease receivable.

Notes to Financial Statements

Note 5--Interfund Receivables, Payables, and Transfers.

The composition of interfund receivable/payable balances at June 30, 2022 are as follows:

Interfund Receivable		Interfund Payable		
\$	-	\$	153,347	
	-		1,983	
	-		1,240	
	-		538	
	149,539		-	
	7,569			
\$	157,108	\$	157,108	
	Re	Receivable \$	Receivable I \$ - \$	

Interfund balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

For the year ended June 30, 2022, interfund transfers consisted of the following:

General Fund ARPA Fund \$ 25,619 \$ - 25,619 Marina Fund General Fund 208,000 - 208,000 Local Street Fund Major Street Fund Major Street Fund 175,000 - 175,000 Building Inspection Fund General Fund 61,284 - 61,284 Building Authority Debt Fund General Fund 112,470 - 112,470 Perpetual Lot Care Fund General Fund 143,555 - 143,555 Stores Fund General Fund 116,955 - 116,955 General Fund - 116,955 - 116,955 Stores Fund General Fund - 116,955 - 116,955		Transfer In		Transfer Out		
General Fund - 208,000 Local Street Fund 175,000 - Major Street Fund - 175,000 Building Inspection Fund 61,284 - General Fund - 61,284 Building Authority Debt Fund 112,470 - General Fund - 112,470 Perpetual Lot Care Fund 143,555 - General Fund - 143,555 Stores Fund 116,955 - General Fund - 116,955		\$	25,619	\$	- 25,619	
Major Street Fund - 175,000 Building Inspection Fund 61,284 - General Fund - 61,284 Building Authority Debt Fund 112,470 - General Fund - 112,470 Perpetual Lot Care Fund 143,555 - General Fund - 143,555 Stores Fund 116,955 - General Fund - 116,955	1,10,1110, 1,0110		208,000		208,000	
General Fund - 61,284 Building Authority Debt Fund 112,470 - General Fund - 112,470 Perpetual Lot Care Fund 143,555 - General Fund - 143,555 Stores Fund 116,955 - General Fund - 116,955			175,000		175,000	
General Fund - 112,470 Perpetual Lot Care Fund 143,555 - General Fund - 143,555 Stores Fund 116,955 - General Fund - 116,955			61,284		61,284	
General Fund - 143,555 Stores Fund 116,955 - General Fund - 116,955			112,470 -		112,470	
General Fund - 116,955			143,555		143,555	
\$ 842,883 \$ 842,883			116,955		116,955	
		\$	842,883	\$	842,883	

Note 5--Interfund Receivables, Payables, and Transfers. (continued)

The transfer from the American Rescue Plan Act Fund to the General Fund represents the transfer of restricted resources for allowable expenditures in the General Fund; the transfer to the Local Street Fund from the Major Street Fund represents the transfer of restricted resources for local road projects; the transfer from the General Fund to the Building Authority Debt Fund represents the amount transferred to pay the bond payments; and the transfer from the General Fund to the Marina, Building Inspection and Stores Funds represent cash flow assistance for the purpose of purchasing materials and supplies; the transfer from the General Fund to the Perpetual Lot Care Fund represents unrestricted resources transferred for a decrease in investment's fair value in the Perpetual Lot Care Fund.

Note 6--Capital Assets.

Capital asset activity of the primary government for the current year was as follows:

	Balance July 1, 2021		Additions		Disposals and Adjustments		Balance June 30, 2022	
Governmental Activities								
Capital assets not being depreciated:								
Land	\$	3,237,864	\$	-	\$	-	\$	3,237,864
Construction in progress		117,610		22,529				140,139
		3,355,474		22,529				3,378,003
Capital assets being depreciated:								
Land improvements		6,747,561		195,191		-		6,942,752
Buildings and improvements		10,316,465		34,393		_		10,350,858
Machinery and equipment		9,081,738		212,547		(12,132)		9,282,153
Infrastructure		51,285,305		226,681				51,511,986
		77,431,069		668,812		(12,132)		78,087,749
Accumulated depreciation:								
Land improvements		(3,797,679)		(187,843)		_		(3,985,522)
Buildings and improvements		(5,224,571)		(211,402)		27,334		(5,408,639)
Machinery and equipment		(7,633,182)		(402,829)		12,132		(8,023,879)
Infrastructure	((35,723,047)		(1,056,714)		(27,334)		(36,807,095)
		(52,378,479)		(1,858,788)		12,132		(54,225,135)
Net capital assets being depreciated		25,052,590		(1,189,978)				23,862,614
Net governmental capital assets	\$	28,408,064	\$	(1,167,449)	\$		\$	27,240,617

Notes to Financial Statements

Note 6--Capital Assets. (continued)

	Balance July 1, 2021	Additions	Disposals and Adjustments	Balance June 30, 2022
Business-Type Activities				
Capital assets not being depreciated:				
Land	\$ 12	\$ -	\$ -	\$ 12
Construction in progress	1,304,000	294,018	(1,148,711)	449,307
	1,304,012	294,018	(1,148,711)	449,319
Capital assets being depreciated:				
Land improvements	566,355	6,900	-	573,255
Buildings and improvements	7,423,162	58,842	-	7,482,004
Machinery and equipment	3,075,462	178,345	-	3,253,807
Infrastructure	44,198,857	2,222,350		46,421,207
	55,263,836	2,466,437		57,730,273
Accumulated depreciation:				
Land improvements	(314,907)	(14,249)	-	(329,156)
Buildings and improvements	(3,533,773)	(149,083)	-	(3,682,856)
Machinery and equipment	(2,101,977)	(110,567)	-	(2,212,544)
Infrastructure	(20,423,621)	(815,672)		(21,239,293)
	(26,374,278)	(1,089,571)		(27,463,849)
N				
Net capital assets being	20,000,550	1.276.066		20.266.424
Depreciated	28,889,558	1,376,866		30,266,424
Net business-type capital assets	\$ 30,193,570	\$ 1,670,884	\$ (1,148,711)	\$ 30,715,743

Depreciation was charged to programs of the primary government as follows:

Governmental activities:	
General government	\$ 75,452
Public safety	288,127
Public works	1,365,805
Recreation and culture	 129,404
	\$ 1,858,788
Business-type activities:	
Sewage	\$ 622,245
Water	 467,326
	\$ 1,089,571

Notes to Financial Statements

Note 6--Capital Assets. (continued)

At year end the City has active construction projects in process. The remaining commitments with contractors for these projects as of June 30, 2022 are as follows:

	Contract Amount	nmitment maining
Lift Station Telementry Project Tempest Enterprises	\$ 163,445	\$ 4,367
Water Plant piping and instrumentation diagrams Tempest Enterprises	19,200	9,180
Water Production Plant filter transmitters and flow meters Tempest Enterprises	88,325	22,680
2021 Valve replacement Team Elmer's	70,730	38,420
Water Production Plant basin valve replacement project Meridian Contracting	137,801	137,801
Bayview Park Pavilion/Restroom professional services U.P. Engineers & Architects	38,000	28,500
Brick paver replacement project Zann Brothers	18,000	18,000
2022 HMA patching project Goodrich Trucking	100,350	100,350
2022 City concrete program Bedrock Contracting	86,151	86,151
Water/Sewege study Utility Finance Solutions LLC	88,500	88,500
Total	\$ 810,502	\$ 533,949

Notes to Financial Statements

Note 7--Long-Term Debt.

The government issues bonds to provide for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the government. City contractual agreements and installment purchase agreements are also general obligations of the government. Revenue bonds involve a pledge of specific income derived from the acquired or constructed assets to pay debt service.

Bond and contractual obligation activity can be summarized as follows:

	Balances,		Balances,	Due Within	
	July 1, 2021	Additions	(Deductions)	June 30, 2022	One Year
Governmental Activities					
Direct borrowings and direct placements:					
2019 installment debt: Amount of issue - \$9,004 Maturing through 2023 Interest rate: (8.38%) Principal maturity range: (\$1,515 - \$2,115)	\$ 3,725	\$ -	\$ (1,789)	\$ 1,936	\$ 1,936
Total direct borrowings and direct placements	3,725	_	(1,789)	1,936	1,936
Other debt - general obligation bonds:			(1,705)		
2013 Building Authority Bonds: Amount of issue - \$1,525,000 Maturing through 2030 Interest rate ranges: (1.20%-3.15%) Principal maturity range: (\$15,000 - \$125,000)	945,000	_	(85,000)	860,000	85,000
Total direct borrowings and direct placements and other debt	948,725		(86,789)	861,936	86,936
Accumulated compensated absences	288,734	77,363	(101,292)	264,805	44,044
Total governmental activities	\$ 1,237,459	\$ 77,363	\$ (188,081)	\$ 1,126,741	\$ 130,980

Notes to Financial Statements

Note 7--Long-Term Debt. (continued)

	Balances, July 1, 2021	Additions	(Deductions)	Balances, June 30, 2022	Due Within One Year
Business-type Activities					
Direct borrowings and direct placements:					
2007 Sewage disposal system, State of Michigan revolving fund: Amount of issue - \$3,215,659 Maturing through 2030 Interest rate range: (1.625%) Principal maturity range: (\$140,000 - \$185,659)	\$ 1,575,659	\$ -	\$ (165,000)	\$ 1,410,659	\$ 165,000
2007 Water supply system, State of Michigan revolving fund: Amount of issue - \$3,163,160 Maturing through 2030 Interest rate range: (2.125%) Principal maturity range: (\$150,000 - \$170,000)	1,473,160		(160,000)	1,313,160	160,000
Total direct borrowings and direct placements	3,048,819		(325,000)	2,723,819	325,000
Other debt - revenue and other obligation bonds:					
2007 Capital improvement bonds: Amount of issue - \$995,000 Maturing through 2028 Interest rate range: (4.73%) Principal maturity range: (\$20,000 - \$100,000)	450,000		(50,000)	400,000	50,000
Total business-type activities	\$ 3,498,819	\$ -	\$ (375,000)	\$ 3,123,819	\$ 375,000

Notes to Financial Statements

Note 7--Long-Term Debt. (continued)

Debt service requirements. Annual debt service requirements to maturity for the above debt obligations are as follows:

				Go	vernm	nental Activi	ties		
	Dir	ect borrow	ings a						
		place	ments			Othe	r debt		
Year Ended June 30,	P	rincipal	I	nterest	P	rincipal	I	nterest	 Total
2023	\$	1,936	\$	169	\$	85,000	\$	23,878	\$ 110,983
2024		-		-		105,000		21,503	126,503
2025		-		-		105,000		18,694	123,694
2026		-		-		100,000		15,773	115,773
2027		-		-		100,000		12,923	112,923
2027 through 2030		-				365,000		17,089	382,089
	\$	1,936	\$	169	\$	860,000	\$	109,860	\$ 971,965
				Bu	siness	-type Activi	ties		
	Dir	ect borrow	ings a	nd direct					
		place	ments		Other debt				
Year Ended June 30,	P	rincipal	I	nterest	P	rincipal	I	nterest	Total
2023	\$	325,000	\$	47,788	\$	50,000	\$	17,500	\$ 440,288
2024		330,000		41,666		50,000		15,313	436,979
2025		330,000		35,503		50,000		13,125	428,628
2026		335,000		29,300		50,000		10,938	425,238
2027		345,000		22,963		100,000		8,750	476,713
2028 through 2030		1,058,819		29,671		100,000		4,374	1,192,864
	\$ 2	2,723,819	\$	206,891	\$	400,000	\$	70,000	\$ 3,400,710

Notes to Financial Statements

Note 7--Long-Term Debt. (continued)

On May 15, 2013, the City of Alpena Building Authority issued \$1,525,000 in Limited Tax General Obligation Refunding Bonds with an average interest rate of 2.67% to advance refund \$1,425,000 of outstanding 2004 Building Authority Bonds with an average interest rate of 4.87%. The net proceeds of \$1,532,964 (after payment of \$60,242 in underwriting fees, insurance, and other issuance costs) were used to purchase U.S. Government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the advance-refunded portion of the 2004 Building Authority Bonds. This issue was called and paid in 2014 and no further liability exists for the 2004 bonds. As a result, the 2004 Building Authority Bonds are considered to be defeased and the liability for those bonds has been removed from the long-term debt of the City.

The City of Alpena advance refunded the 2004 Building Authority Bonds to reduce its total debt service payments for 2016 through 2030 by \$143,082 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$110,700.

Legal debt margin. The City of Alpena, Michigan is subject to a debt limit per state statute that is ten percent of the total taxable valuation of real and personal property. At June 30, 2022 that amount was \$254,140,766. As of June 30, 2022, the net total outstanding debt applicable to the limit was \$3,971,085 which is 15.63% of the total debt limit.

Note 8--Leases.

At June 30, 2022, the lease receivable outstanding was \$641,019, and the deferred inflows of resources related to the leases were \$619,609. During the year ended June 30, 2022, the City recognized the following related to its lessor agreements:

Lease revenue	\$ 42,552
Interest income related to leases	28,142

Note 9--Risk Management.

The City of Alpena is exposed to various risks of loss related to property loss, torts, errors and omissions, employee injuries, as well as medical benefits provided to employees. The City has purchased commercial insurance for medical benefits claims, workers compensation, comprehensive general liability, comprehensive employee benefits, employment practices liability, law enforcement liability, commercial excess liability, commercial auto liability, public official liability, commercial property coverage (equipment, buildings and contents), commercial inland marine, electronic data processing (computers), and equipment breakdown coverage from the Michigan Municipal Workers Compensation Fund. There were no settlements in excess of the insurance coverage in any of the three prior fiscal years.

Michigan municipal corporations in the State of Michigan established and created a trust fund known as the Michigan Municipal Liability and Property Pool in accordance with the provisions of Section 7, 1951 P.A. 35, as amended by 1988 P.A. 36. The pool is to provide for joint and cooperative action relative to members' financial and administrative resources for the purpose of providing risk management services along with property and liability protection. Membership is restricted to local units and related local unit activities with the State. The City of Alpena became a member of the pool in January 1978 for workers compensation insurance and from December 1996 to December 2000 for liability and property coverage.

Note 10--Governmental Fund Balances.

The detail of the various components of governmental fund balances is as follows:

	General Fund	Major Street Fund	American Rescue Plan Act	Other Nonmajor Governmental Funds	Total
Fund balances:					
Nonspendable:					
Perpetual care lot	\$ -	\$ -	\$ -	\$ 1,008,091	\$ 1,008,091
Inventories	-	-	-	40,182	40,182
Prepaids	120,363	4,288		9,589	134,240
	120,363	4,288		1,057,862	1,182,513
Restricted for:					
Shoreline erosion	5,000	-	-	-	5,000
Mich-E-Ke-Wis Park pavilion	5,000	-	-	-	5,000
Building inspection	-	_	-	67,442	67,442
Debt service	-	_	-	10,798	10,798
Streets and highway	-	1,037,658	-	817,720	1,855,378
Tree/Park improvement				21,018	21,018
	10,000	1,037,658		916,978	1,964,636
Committed for:					
American Rescue Plan Act	-	-	2,118	-	2,118
Budget stabilization	30,378	_	-	-	30,378
Capital outlay	88,047	_	-	-	88,047
Police department	9,282	-	-	-	9,282
Capital projects	-	-	-	410,903	410,903
Marina				100,921	100,921
	127,707		2,118	511,824	641,649
Unassigned	4,170,767				4,170,767
Total governmental funds	\$ 4,428,837	\$ 1,041,946	\$ 2,118	\$ 2,486,664	\$ 7,959,565

Note 11--Property Taxes.

The City's property tax is levied on each July 1st on the taxable valuation of property located in the City as of the preceding December 31st of the preceding year for all taxable real and personal property located in the City. On July 1, the property tax attach as an enforceable lien on the property and is payable, without penalty, by July 31. On March 1 of the subsequent year unpaid taxes are returned to the County Treasurer as delinquent.

The City's 2021 ad valorem tax is levied and collectible on July 1, 2021. It is the City's policy to recognize revenues from the current tax levy in the current year when the City proceeds of this levy are budgeted and made available for the financing of City operations.

Notes to Financial Statements

Note 11--Property Taxes. (continued)

The 2021 taxable valuation of the City of Alpena amounted to \$225,883,185 on real property and \$23,578,400 on personal property for a total of \$249,461,585 on which ad valorem taxes of 16.1066 mills were levied for City operating purposes.

The 2021 tax levy raised \$3,899,739 for City General Operations. This amount is recognized in the General Fund financial statements as property taxes.

In addition, specific taxes are levied under the Industrial Facilities Tax Act, Tax Increment Financing Authority, Brownfield Redevelopment Authority, and the Downtown Development Authority. City residents are also assessed 9.5467 mills for County operations, 1.0000 mills for Dial-A-Ride transportation, 2.4957 mills for the community college, 2.1882 mills for the Educational Service District, 6.000 mills for the State Education Tax, 1.8000 mills for school debt, and non-homesteaded properties are assessed an additional 17.9838 mills for public schools.

Note 12--Property Tax Abatements.

The City of Alpena provides tax abatements under several different programs:

Industrial property tax abatements are granted in the State of Michigan under Public Act 198 to promote economic development, creation of jobs, and new or improved facilities. The Industrial Facilities Tax (IFT) Exemption must be approved by both the City (after a public hearing is held) and the State of Michigan. IFT exemptions can cover real and/or personal property. By State law, the exemption must be applied for no later than six months after commencement of the project and must be accompanied by a written agreement between the taxpayer and the local unit. An exemption allows for taxation on IFT property at 50% of the local property tax millage rate for up to 12 years. A certificate may be revoked, and taxes recaptured for noncompliance with the terms of the agreement. Property taxes abated by the City under this program for fiscal year 2022 amounted to \$3,126.

The State of Michigan allows for Commercial Rehabilitation Exemption under Public Act 210 if making substantial improvements to a business or multi-family residential facility. The City had Commercial Rehabilitation Exemptions for fiscal year 2022 of \$56,353.

The Brownfield Redevelopment Authority encourages environmental cleanup and economic development through its Brownfield Redevelopment Plan under Public Act 318. A developer performs redevelopment and cleanup activities at a site that is obsolete or blighted. The increased tax revenues resulting from the increase in taxable value are captured by the City and used to repay the developer for qualifying expenses. There is no provision for recovery of abated taxes because the developer is only paid for eligible expenses on a reimbursement-basis. Property taxes abated by the City under this program for fiscal year 2022 amounted to \$6,401.

PA 147 (Neighborhood Enterprise Zone Act) provides property tax exemptions for properties that provide for the development and rehabilitation for residential housing and meet the requirements of the Act. Properties must be in a designated neighborhood enterprise zone. Exemptions may range from 6 to 17 years dependent on the type of property. The City abated 6,214 related to PA 147 during fiscal year 2022.

Note 13--Perpetual Lot Care Fund.

The Perpetual Lot Care Fund (PLCF) is a permanent trust fund authorized by M.C.L. 128 and the City of Alpena code of ordinances.

Notes to Financial Statements

Note 13--Perpetual Lot Care Fund. (continued)

The PLCF is used to hold and manage funds for the purpose of maintenance and upkeep of cemetery property, inclusive of maintenance of grounds and capital assets, monuments, and infrastructure. To this end, the PLCF provides support to the City's General Fund Cemetery Department, which manages the day-to-day operations and maintenance of the City's cemetery system.

Income for the PLCF is derived primarily from investments, charges for services, as well as from 25% of the fee for sale of each cemetery lot.

Note 14--Defined Contribution Retirement Plan.

Effective July 1, 2009, the City will provide pension benefits to Administration and DPW employees through defined contribution (DC) plans administered by the City of Alpena through a third-party plan administrator. Administration and DPW employees hired on or after July 1, 2009 will no longer be eligible to participate in the City's defined benefit pension plan. Clerical employees hired on or after July 1, 2010 will no longer be eligible to participate in the City's defined benefit pension plan.

Administration. The City will contribute 6% of the prior calendar year gross wages. Affected employees shall participate in a defined contribution plan with a mandatory 2% employee contribution.

DPW. The City will contribute 7% (regular, non-overtime wages for hours actually worked, plus holiday, sick, and vacation pay) in the prior calendar year. In order to receive the City contribution, the participating employee must contribute 2%. The 2% employee contribution shall be mandatory for the affected employees and cannot exceed 2% unless agreed upon by all employees affected.

Clerical. The City will contribute 4% (regular, non-overtime wages for hours actually worked, plus holiday, sick leave, and vacation pay) in the prior calendar year. In order to receive the City contribution, the participating employee must contribute 2%. The 2% employee contribution shall be mandatory for the affected employees and cannot exceed 2% unless agreed upon by all employees affected.

All contributions are remitted to a third-party plan administrator. The DC plans maintain a schedule of vesting, with the participants becoming fully vested upon making the contribution. The requirements of plan members are established and may be amended by the City Council in accordance with city policies and union contracts. There were 23 employees participating in DC plans as of June 30, 2022. The City's contributions to the plans for calendar year 2021 wages were calculated based on covered payroll of \$1,026,711 resulting in an employer contribution of \$63,048 and employee contributions of \$22,052.

Note 15--Defined Benefit Pension Plan.

Plan Description. The City reporting entity participates in and administers one single-employer defined benefit pension plan - City of Alpena Employees' Retirement System (the "Plan"). The Plan provides retirement, disability and death benefits to plan members and their beneficiaries and was established in 1945 by City Council Ordinance. Assets are held separately and may be used only for the payment of benefits to the members of the City's retirement plan. Actuarial valuations are performed annually.

Management of the retirement system is vested in the City of Alpena Retirement Board, which consists of seven trustees-two members of the City municipal council, the city manager, a police officer, a firefighter, a general member, and a city retiree appointed by the municipal council.

Notes to Financial Statements

Note 15--Defined Benefit Pension Plan. (continued)

The Plan's activity is accounted for in an irrevocable trust and the activity is reported in the fiduciary fund financial statements. The plan is reported within Pension (and Other Employee Benefit) Trust Funds in the accompanying financial statements on the accrual basis of accounting. The Plan is a single-employer defined benefit plan administered by the City of Alpena. The Plan does not issue a separate stand-alone financial statement. For the pension plan financial statements refer to Note 16.

Plan member contributions are recognized in the period in which the contributions are due. The City's contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. All plan investments are reported at fair value. Securities traded on a national exchange are valued at the last reported sales price on the City's balance sheet date. Securities without an established market value are reported at estimated fair value.

Plan Membership. At June 30, 2022, pension plan membership consisted of the following:

Retirees and beneficiaries currently receiving benefits	104
Inactive plan members	5
Active plan members	55
	164

Effective July 1, 2009 the City provides pension benefits to non-union and DPW employees through a defined contribution plan administered by the City of Alpena. Non-union and DPW employees hired on or after July 1, 2009 will no longer be eligible to participate in the City's defined benefit pension plan. Clerical employees hired on or after July 1, 2010 will no longer be eligible to participate in the City's defined benefit pension plan.

Benefits Provided. The Pension Plan provides retirement, disability and death benefits to eligible plan members. Retirement benefits are calculated by multiplying the plan member's Final Average Compensation (FAC) times the member's years of services times the multiplier applicable to the member's employee group. The benefits per employee group are as follows:

General

Eligibility:

Non-Union and City Manager - Age 60 with 5 years of service, or age 55 with 15 years of service; and non-union hired after July 1, 2009 are not eligible for membership in this retirement system.

Police Chief and Deputy Chief/Fire Marshal- Same as non-union but mandatory retirement at age 70.

<u>DPW Union</u> - Age 60 with 10 years of service and effective July 1, 2009, or age 55 with 15 years of service; and DPW Union hired after July 1, 2009 are not eligible for membership in this retirement system.

<u>Clerical Union</u> - Age 60 with 10 years of service; and Clerical Union hired after July 1, 2010, are not eligible for membership in this retirement system.

Notes to Financial Statements

Note 15--Defined Benefit Pension Plan. (continued)

Annual Amount:

<u>Non-Union (including City Manager)</u> - 2.25% of final average compensation times total service through July 1, 2003 plus 2.5% times total service after July 1, 2003.

<u>**DPW Union**</u> - Total service times the sum of a) 1.3% of the first \$4,800 of final average compensation plus b) 2.0% of final average compensation in excess of \$4,800.

<u>Clerical Union</u> - Total service times the sum of a) 1.3% of the first \$4,800 of final average compensation plus b) 1.8% of final average compensation in excess of \$4,800.

Police Chief - 2.5% of final average compensation times total service through July 1, 2002 plus 3.0% times total service after July 1, 2002.

<u>Deputy Chief/Fire Marshal</u> – 2.5% of final average compensation times total service through July 1, 2001 plus 3.0% times total service between July 1, 2001 and April 15, 2015 plus 2.5% times total service after April 15, 2015.

Type of Final Average Compensation:

<u>Non-Union (including Police Chief, Deputy Fire Chief / Fire Marshal and City Manager)</u> - Highest 24 months out of last 10 years, need not be consecutive, but must be in units of 12 consecutive months each.

Clerical Union - Highest 36 consecutive months out of last 5 years.

DPW Union - Highest 3 out of last 5 years, in 12 month increments, need not be consecutive years.

Fire

Eligibility: Age 55 with 10 years of service. Mandatory retirement at age 60.

Annual Amount: Hired before July 1, 2011, 2.5% of final average compensation times service to July 1, 2001 plus 3.0% of final average compensation times service after July 1, 2001 (Tier 1). Hired on or after July 1, 2011, 2.25% of final average compensation times total service (Tier 2).

Type of Final Average Compensation: Highest 36 months out of last 5 years, need not be consecutive, but must be in units of 12 consecutive months each.

Police

Eligibility: Age 55 with 10 years of service, or 25 years of service regardless of age. Mandatory retirement at age 60.

Annual Amount: Hired before July 1, 2011, 2.4% (2.5% for Command) of final average compensation times total service through July 1, 2002 plus 3.0% of final average compensation times service after July 1, 2002 (Tier 1). Hired on or after July 1, 2011, 2.25% of final average compensation times total service (Tier 2). Maximum benefit is 85% of final average compensation for all police members.

Type of Final Average Compensation: Highest 36 months out of last 5 years, need not be consecutive, but must be in units of 12 consecutive months each.

Notes to Financial Statements

Note 15--Defined Benefit Pension Plan. (continued)

Deferred Retirement (vested benefit)

Eligibility: 10 years of service, or 5 years of service for General Non-Union and Police Chief.

General Union, Police and Fire - Benefit begins at age 62.

<u>General Non-Union and Police Chief</u> - Benefit begins at age 60 or age 55 with 15 years of service for General Non-Union; Surviving spouse entitled to an Option II benefit beginning when the deceased vested member would have attained age 60.

Annual Amount: Computed as regular retirement but based upon service and final average compensation at time of termination.

Duty Disability Retirement

Eligibility: No age or service requirement.

Annual Amount: Computed as regular retirement. Minimum benefit is the greater of \$50 per month or 10% of final average compensation. Upon termination of worker's compensation, or attainment of age 65, whichever occurs first, additional service credit is granted for period in receipt of worker's compensation and benefit is recomputed.

Non-Duty Disability Retirement

Eligibility: 10 years of service.

Annual Amount: Computed as regular retirement. Minimum benefit is the greater of \$50 per month or 10% of final average compensation.

Duty Death Before Retirement

Eligibility: No age or service requirement.

Annual Amount: A benefit of 33-1/3% of final compensation is paid to the widow. Unmarried children under the age of 18 receive an equal share of 25% of final compensation. Maximum benefit of all benefits paid must not exceed \$250 per month. Worker's compensation payments are offset.

Non-Duty Death Before Retirement

Eligibility: 10 years of service.

Annual Amount: Computed as regular retirement but actuarially reduced in accordance with a 100% joint and survivor election.

Member Contribution Withdrawal Option

Police, Fire and General members may elect to withdraw their accumulated contributions in a lump sum at retirement. The regular retirement benefit will be reduced by the actuarial equivalent of the amount withdrawn based on the Pension Benefit Guaranty Corporation interest rate in effect at time of retirement.

Notes to Financial Statements

Note 15--Defined Benefit Pension Plan. (continued)

Normal Form of Payment

The form of payment available to new retirees from City employment without any cost to the retiree is as follows:

Firefighters: If married at the time of retirement: 60% joint and survivor annuity. If single at the time of retirement: straight life annuity.

All Others: Straight life annuity.

Post-Retirement Cost-of-Living Adjustments (COLA)

COLA payments may be made annually to eligible retirees by allocating an amount of money (adjusted for inflation) among all retirees using a formula based on years of City service and years retired as well as other variables. Annual COLA payments are not guaranteed.

Contributions. The State of Michigan constitution requires that financial benefits arising on account of employee service rendered in each year be funded during that year. Accordingly, the Pension Board retains an independent actuary to determine the annual contribution. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. Contribution requirements of plan members are established and may be amended by the Pension Board in accordance with the City ordinance, union contracts and plan provisions. The City's average contribution rate was 28.28% of annual payroll and the actuarially determined contribution was \$1,072,812. System administrative costs are financed through investment earnings.

For the year ended June 30, 2022, the member contribution rates were as follows:

<u>General</u> - <u>Union</u> - 3.0% of the first \$4,800 of annual compensation plus 5.0% of annual compensation in excess of \$4,800. <u>Non-Union (including Police Chief, Deputy Fire Chief and City Manager)</u> - 5.0% of annual compensation.

Police Patrol and Command Officers - Contribute 6.0% of annual compensation.

Fire - Contribute 6.5% of annual compensation.

Investment Policy. The City of Alpena Employees' Retirement System authorized the system's investment consultant to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes in accordance with Michigan Public Act 314 of 1965, as amended. The Plan's target asset allocations are summarized in the following table:

	Target
Asset Class	Allocation
Equity Real estate	62% 4%
Fixed income	33%
Cash	1%
	100%

Notes to Financial Statements

Note 15--Defined Benefit Pension Plan. (continued)

Rate of Return. For the year ended June 30, 2022, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was -12.37% percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Reserves. In accordance with state law, the balance in the plan's legally required reserves to be set aside within the pension plan at June 30, 2022, 2021, 2020, and 2019, respectively were \$26,970,818, \$32,803,665, \$26,913,326, and \$27,851,681.

There are no assets legally reserved for purposes other than the payment of plan member benefits. The plan held no individual investments (other than U.S. government obligations) whose fair value exceeds five percent or more of net position available for benefits. There are no long-term contracts for contributions. The City has no financial derivative instruments or products as a part of their pension investment portfolio.

The individual balances of the reserve accounts at June 30 were as follows:

		Fiscal Year E	nded June 30,	
Reserves For	2022	2021	2020	2019
Employees' contributions (Annuity Savings Fund)	\$ 3,045,456	\$ 3,888,420	\$ 3,458,301	\$ 3,615,834
Employer contributions (Pension Reserve Fund)	4,742,682	4,650,339	5,286,043	4,542,936
Retired benefit payments (Retirement Reserve Fund)	18,471,307	23,554,226	17,464,279	18,991,690
Undistributed investment income (Income Fund)	711,373	710,680	704,703	701,221
	\$26,970,818	\$32,803,665	\$26,913,326	\$27,851,681

Net Pension Liability of the City. Effective July 1, 2014, the City adopted GASB Statement No. 68 which requires the measurement of pension expense as it is earned, rather than as it is funded. The City has chosen to use June 30, 2022 as its measurement date for the net pension liability. The June 30, 2022 total pension liability was determined by an actuarial valuation performed as of June 30, 2021. The components of the net pension liability of the City at June 30, 2022 were as follows:

Total pension liability	\$38,207,133
Plan fiduciary net position	26,970,818
Net pension liability	\$11,236,315
Plan fiduciary net position as a percentage of the total pension liability	70.59%
Covered payroll	\$ 3,793,847
Net pension liability as a percentage of covered payroll	296.17%

Notes to Financial Statements

Note 15--Defined Benefit Pension Plan. (continued)

Changes in the net pension liability during the measurement year were as follows:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	
	Liability	Net Fosition	Liability	
Balances at June 30, 2021	\$ 37,192,901	\$ 32,803,665	\$ 4,389,236	
Changes for the year:				
Service cost	586,169	-	586,169	
Interest on the total pension liability	2,516,089	-	2,516,089	
Changes in benefit terms	-	-	-	
Differences between expected				
and actual experience	765,578	-	765,578	
Changes of assumptions	230,116	-	230,116	
Contributions - employer	-	1,072,812	(1,072,812)	
Contributions - employees	-	202,629	(202,629)	
Net investment income	-	(3,986,727)	3,986,727	
Benefit payments, including refunds	(3,083,720)	(3,083,720)	-	
Pension plan administrative expense	-	(38,534)	38,534	
Other		693	(693)	
Net changes	1,014,232	(5,832,847)	6,847,079	
Balances at June 30, 2022	\$ 38,207,133	\$ 26,970,818	\$ 11,236,315	

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation as of June 30, 2021 and a measurement date of June 30, 2022 using the entry age cost method. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility over a four-year period. The unfunded actuarial liability is being amortized as a level percentage of payrolls on an open basis. The remaining amortization period for the general and police groups is 21 years and 19 years for the fire group for unfunded accrued liabilities.

Inflation	3.50%
Salary increases, (average, including inflation)	3.50% - 7.34%
Investment rate of return (net of pension plan	
investment expense, including inflation)	7.00%

Mortality rates were based on the RP-2000 Combined Healthy Mortality Table, as appropriate, adjusted for mortality improvements to 2020 using projection scale BB for both males and females.

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions. For the year ended June 30, 2022, the City recognized pension expense of \$1,507,879. At June 30, 2022, the City reported deferred outflows and deferred inflows of resources related to pensions from the following sources:

Notes to Financial Statements

Note 15--Defined Benefit Pension Plan. (continued)

	O	Deferred utflows of Resources	In	eferred flows of esources	(I	et Deferred Outflows Inflows) of Resources
Difference between expected and actual experience Changes in assumptions Net difference between projected and actual earnings	\$	926,647 174,033	\$	(5,972)	\$	920,675 174,033
on pension plan investments		2,331,488				2,331,488
Total	\$	3,432,168	\$	(5,972)	\$	3,426,196

Amount reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

	Net De	ferred Outflows
Year Ended June 30,	of	Resources
2023	\$	1,012,914
2024		850,040
2025		319,569
2026		1,243,673
	\$	3,426,196

Discount Rate. A single discount rate of 7.00 percent was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.00 percent. The projection of cash flows used to determine this single discount rate was based on the assumption that in the future, plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Projected Cash Flows. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Notes to Financial Statements

Note 15--Defined Benefit Pension Plan. (continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These real rates of return are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Plan's target asset allocation as of June 30, 2022 is 3.69% for municipal bonds, 0% for cash, and 7.00% for the aggregate remaining investment categories.

* The 7% long-term expected real rate of return is a composite percentage for the overall long-term expected real rate of return and not the expected rate of return per investment category. This amount was calculated by the City of Alpena's actuary.

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the City, calculated using the discount rate of 7.00 percent, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

		Current	
	1% Decrease Discount Rate (6.00%) (7.00%)		1% Increase (8.00%)
Total pension liability Plan fiduciary net position	\$ 42,596,611 26,970,818	\$ 38,207,133 26,970,818	\$ 34,497,889 26,970,818
Net pension liability / (asset)	\$ 15,625,793	\$ 11,236,315	\$ 7,527,071

Note 16--Other Post Employment Benefit Disclosures.

Plan Description. The City of Alpena through the City of Alpena Retiree Health Care Plan (the "Plan") provides other postemployment benefits (OPEB) to retirees of the City who are eligible to receive a retirement benefit from the City of Alpena Employees Retirement System. The Retiree Health Care Fund was created under the authority of the State of Michigan Public Employee Health Care Fund Investment Act, Public Act 149 of 1999. The plan is a single employer defined benefit health care plan administered by the City of Alpena. Administrative costs are paid by the plan through employer contributions. The plan was adopted and established by action of the City Council, effective July 1, 2002. Actuarial valuations are performed biennially; the latest was an actuarial valuation as of June 30, 2020.

Management of the Retirement System is vested in the City of Alpena Retirement and Health Care Plan Board, which consists of seven trustees-two members of the City Municipal Council, the City Manager, a police officer, a firefighter, a general member, and a city retiree appointed by the municipal council.

Notes to Financial Statements

Note 16--Other Post Employment Benefit Disclosures. (continued)

The Plan's activity is accounted for in an irrevocable trust and the activity is reported in the fiduciary fund financial statements. The plan is reported within Pension (and Other Employee Benefit) Trust Funds in the accompanying financial statements on the accrual basis of accounting. The Plan is a single-employer defined benefit plan administered by the City of Alpena. The Plan does not issue a separate stand-alone financial statement. For the other postemployment benefit plan financial statements refer to Note 16.

Plan member contributions are recognized in the period in which the contributions are due. The City's contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. All plan investments are reported at fair value.

Plan Membership. At June 30, 2022, plan membership consisted of the following:

Retired members and beneficiaries currently receiving benefits	29
Active plan members	63
	92

Eligibility requirements vary between bargaining groups. Health insurance coverage is provided by the City outside of the Retirement System on the following basis:

- Retired members (individuals who retire directly from City employment) of the Retirement System except for members of the Housing Division receive benefits.
- As of July 1, 2011, spouses of retired members do not have access to the retiree health plan.
- Eligibility requirements for health benefits are the same as those for retirement except that deferred vested members do not receive coverage.
- Retirees pay their own Medicare Part B premiums and are required to elect coverage when eligible.
- Eligible members of the City's defined contribution pension plan may elect to receive retiree health benefits from this plan.
- Administrative employees hired after July 1, 2009 are not eligible to participate in this plan.

Notes to Financial Statements

Note 16--Other Post Employment Benefit Disclosures. (continued)

The City provides retiree health care premiums to eligible members of the program who meet the following conditions:

Employment Division Retiree Health Benefit Eligibility

General Non-Union Age 60 with 5 years of service, or age 55 with 15

years of service

DPW Age 60 with 10 years of service, or age 55 with 15

years of service (Effective July 1, 1999)

Clerical Age 60 with 10 years of service

Fire Age 55 with 10 years of service

Police Age 55 with 10 years of service, or 25 years of

service regardless of age

Police Chief, Fire Chief, and Deputy Fire Chief Age 55 with 10 years of service

Funding Policy. The City has no obligation to make contributions in advance of when insurance premiums are due for payment (in other words, this may be financed on a "pay-as-you-go" basis). However, as shown below, the City has made contributions to advance-fund a portion of these benefits, as determined by the City Council through annual budget resolutions.

Contributions. A July 2002, City Council Resolution grants the authority to establish and amend the contribution requirements of the City and plan members to the City of Alpena Retirement and Health Care Plan Board. The Investment Committee establishes contribution rates based on an actuarially determined rate per a funding valuation. For the year ended June 30, 2022, the City's contribution was \$289,131, with an actuarially determined contribution of \$219,346.

Investment Policy. The Plan has no specific investment policy in regard to the allocation of invested assets and may be amended by the City Council by a majority vote of its members. The committee has currently invested the funds of the plan in a short-term money market account and brokerage certificates.

Rate of Return. For the year ended June 30, 2022, the annual money weighted rate of return on plan investments, net of investment expense, was -12.07 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net OPEB Liability

The City's total OPEB liability shown in this report is based on an actuarial valuation performed as of June 30, 2020 and a measurement date of June 30, 2022.

Notes to Financial Statements

Note 16--Other Post Employment Benefit Disclosures. (continued)

The components of the net OPEB liability at June 30, 2022 were as follows:

Total OPEB liability	\$ 3,382,599
Plan fiduciary net position	 1,881,228
City's net OPEB liability	\$ 1,501,371
Plan fiduciary net position as a percentage of the total OPEB liability	55.61%
Covered payroll	\$ 3,888,947
Net OPEB liability as a percentage of covered-employee payroll	38.61%

Changes in the net OPEB liability during the measurement year were as follows:

	Total OPEB Liability		Plan Fiduciary Net Position		Net OPEB Liability	
Balance at June 30, 2021	\$ 3,2	295,185	\$ 2,024,9	910 \$	1,270,275	
Changes for the year:						
Service cost		74,570		-	74,570	
Interest on the total OPEB liability	1	195,522		-	195,522	
Changes in benefit terms		-		-	-	
Difference between expected and actual experience						
of the total OPEB liability	((35,141)		-	(35,141)	
Changes of assumptions		-		-	-	
Contributions - employer		-	289,1	131	(289,131)	
Net investment income		-	(268,2)	276)	268,276	
Administrative expense		-	(17,0	000)	17,000	
Miscellaneous other change		-		-	-	
Benefit payments, including refunds						
of employee contributions	(]	147,537)	(147,5	537)		
Net changes		87,414	(143,6	582)	231,096	
Balance at June 30, 2022	\$ 3,3	382,599	\$ 1,881,2	228 \$	1,501,371	

Notes to Financial Statements

Note 16--Other Post Employment Benefit Disclosures. (continued)

Actuarial Assumptions. The total OPEB liability was determined by an actuarial valuation as of June 30, 2020 and a measurement date of June, 30, 2022. The valuation used the following actuarial assumptions, applied to all periods includes in the measurement, unless otherwise specified:

Inflation	3.50%
Salary increases, (average, including inflation)	3.5% - 7.3%
Investment rate of return (net of pension plan	
investment and administrative expenses)	6.00%
Health care trend rates	Pre-65: 7.50% - 3.50%
	Post-65: 6.25% - 3.50%

Changes in assumptions. The actuarial assumption for health care trend rates changed from 8.25% - 3.50% as of the June 30, 2020 measurement date to 7.50% -3.50% Pre-65 and 6.25% - 3.50% Post-65 as of the June 30, 2022 measurement date.

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB. For the year ended June 30, 2022, the City recognized OPEB expense of \$(192,761). At June 30, 2022, the City reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources		Deferred Inflows of Resources	Net Outflows (Inflows) of Resources
Differences between expected and				
actual experience	\$	-	\$ 1,378,785	\$ (1,378,785)
Assumption changes		296,442	761,971	(465,529)
Net difference between projected and				
actual earnings on OPEB plan				
investments		348,111	203,348	144,763
	\$	644,553	\$ 2,344,104	\$ (1,699,551)

Notes to Financial Statements

Note 16--Other Post Employment Benefit Disclosures. (continued)

Amount reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending	Net De	Net Deferred Outflows			
June 30	of	Resources			
2023	\$	(362,782)			
2024		(367,155)			
2025		(381,623)			
2026		(310,766)			
2027		(239,844)			
Thereafter		(37,381)			
	\$	(1,699,551)			

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate. The following presents the net OPEB liability, calculated using the discount rate of 6.00%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point-lower (5.00%) or 1-percentage-point-higher (7.00%) than the current rate:

	1% Decrease	Discount Rate	1% Increase
	(5.00%)	(6.00%)	(7.00%)
City's net OPEB liability	\$ 1,817,728	\$ 1,501,371	\$ 1,226,077

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following presents the net OPEB liability, calculated using the healthcare cost trend rate of 7.50%, decreasing to 3.50%, as well as what the net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point-lower (6.50%, decreasing to 2.50%) or 1-percentage-point-higher (8.50%, decreasing to 4.50%) than the current rate:

			Hea	lthcare Cost		
	1%	Decrease	Tı	end Rates	1%	6 Increase
	$(6.50^{\circ}$	% decreasing	(7.50)	% decreasing	(8.50)	% decreasing
	t	to 2.50%)		o 3.50%)	to 4.50%)	
City's net OPEB liability	\$	1,207,082	\$	1,501,371	\$	1,802,790

Discount Rate. The discount rate used to measure the total OPEB liability was 6.00%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rates.

Projected Cash Flows. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Notes to Financial Statements

Note 16--Other Post Employment Benefit Disclosures. (continued)

Benefits Provided. In addition to the healthcare benefits described above, the City of Alpena provides postretirement life insurance benefits, in accordance with council resolution for non-union employees and negotiated labor agreements for union employees.

The City provides a paid life insurance policy of \$2,000 for administrative employees who retire from the City and who were hired before July 1, 2021. The City paid life insurance will not be afforded to employees who are hired after July 1, 2021.

The City provides a paid life insurance policy of \$2,000 for police retirees.

Employees of the Clerical union are not afforded life insurance at retirement.

The City provides a paid life insurance policy of \$2,000 for DPW employees who retire from the City and who were hired on or after July 1, 2015. The City paid life insurance will not be afforded to DPW employees who are hired after July 1, 2020.

The City provides a paid life insurance policy of \$2,000 for fire department employees who retire from the City and who were hired before July 1, 2007. The City paid life insurance will not be afforded to Fire Department employees who are hired on or after July 1, 2007.

For fiscal year 2021-2022, the City's share of expenditures was \$607 for retiree life insurance. Expenditures for postretirement benefits are recognized when incurred by the City.

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Notes to Financial Statements

Note 17--Trust Fund Combining Statements.

Financial statements for the individual pension and other postemployment benefit plans are as follows:

Combining Statement of Plan Net Position

Pension (and Other Employee Benefit)

	Trust Funds					
	Pension Employee Health					
	7	Trust Fund	Care Fund			Totals
Assets						
Investments, at fair value:						
Short-term investment funds	\$	537,453	\$	26,926	\$	564,379
Fixed income		6,034,849		591,271		6,626,120
Equity securities		18,931,463		1,263,976		20,195,439
Alternative investments		1,437,695		_		1,437,695
Interest receivable		60,132		467		60,599
Total assets		27,001,592		1,882,640		28,884,232
T != b.2042						
Liabilities		20 1				22.105
Accounts payable		30,774		1,412		32,186
		30,774		1,412		32,186
Net Position						
Net position restricted for pension/OPEB	\$	26,970,818	\$	1,881,228	\$	28,852,046

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Notes to Financial Statements

Note 17--Trust Fund Combining Statements. (continued)

Combining Statement of changes in Plan Net Position

Pension (and other employee benefit)

		` T	r 1	,		
		Trust Funds				
		Pension		Employee Health		
		Trust Fund		Care Fund		Totals
Additions						
Contributions:						
Employer	\$	1,072,812	\$	289,131	\$	1,361,943
Employees		202,629				202,629
Total contributions		1,275,441		289,131	-	1,564,572
Investment income:						
Net increase (decrease) in						
fair value of investments		(5,136,575)		(323,192)		(5,459,767)
Gain (loss) on securities sold		494,996		-		494,996
Interest and dividends		797,767		61,398		859,165
		(3,843,812)		(261,794)		(4,105,606)
Less investment expense		142,916				142,916
Net investment income		(3,986,728)		(261,794)		(4,248,522)
Total additions		(2,711,287)		27,337		(2,683,950)
Deductions						
Benefits		2,557,049		147,537		2,704,586
Lump-sum retirement payments		505,334		-		505,334
Employee refunds		21,337		_		21,337
Administrative expense		38,534		23,482		62,016
Miscellaneous		(694)				(694)
Total deductions		3,121,560		171,019		3,292,579
Change in Net Position		(5,832,847)		(143,682)		(5,976,529)
Net Position, beginning of year		32,803,665		2,024,910		34,828,575
Net Position, end of year	\$	26,970,818	\$	1,881,228	\$	28,852,046

Notes to Financial Statements

Note 18--Deferred Compensation Plan.

The City of Alpena offers a deferred compensation plan created in accordance with the Internal Revenue Code, Section 457. All general non-union, clerical and public works employees are eligible to enroll in the deferred compensation plan. The assets of the plans were held in trust, (custodial account or annuity contract) as described in IRC Section 457(g) for the exclusive benefit of the participants (employees) and their beneficiaries. The custodian thereof of the exclusive benefit of the participants holds the custodial account for the beneficiaries of this Section 457 plan, and the assets may not be diverted to any other use. The Administrators are agents of the employer for purposes of providing direction to the custodian of the custodial account from time to time for the investment of the funds held in the account, transfer of assets to or from the account and all other matters. In accordance with the provisions of GASB Statement No. 32, plan balances and activities are not reflected in the City of Alpena's financial statements.

Note 19--Contingencies And Claims.

Sewage and Water Litigation. The City of Alpena has been involved in litigation with the Charter Township of Alpena regarding protested sewage and water rates charged by the City to the Township from June 2014 through the date of issuance of these financial statements. The City of Alpena has been seeking delinquent sewer and water charges of approximately \$8,032,376 (through June 30, 2022), in addition to late charges of approximately \$9,436,136.

A bench trial commenced February 27, 2018. Settlement negotiations occurred, and a settlement was tentatively reached. On September 19, 2018, the Court issued its final order. The Court awarded the City of Alpena \$1,374,294 of the charges from June 2014 through October 1, 2018 based upon a formula. In addition, the Court awarded the City judgment interest of \$164,143. Since this judgment, the City and the Township have both appealed the settlement.

On March 17, 2020, the Michigan Court of Appeals ruled that the parties had not reached a settlement, even on the rates through 2018 that the Circuit Court had previously issued, and the Court of Appeals sent the case back to the Circuit Court to continue the trial. Subsequent to the ruling, the Township requested reconsideration, which was denied on July 9, 2020. The Township has appealed the case to the Michigan Supreme Court who denied the request to hear the case. The case was sent back to the Circuit Court in Alpena where it remains through the date of the issued report.

In fiscal year 2018, the City of Alpena adjusted the receivable and revenue with the Township to the amount awarded in the judgment and has consistently estimated the revenue and receivable based on this formula through the end of fiscal year June 30, 2022.

Other Litigation. During the ordinary course of its operation, the City is a party to various claims, legal actions and complaints. The majority of these matters are covered by the City's Risk Management Program. Those which are not covered involve construction contract claims.

In the opinion of the City's management and legal counsel, that while possible, it is not probable that the City will receive unfavorable rulings in the other lawsuits. These matters are not anticipated to have a material financial impact on the City.

Other Contingencies. The City of Alpena, like many municipalities, previously owned and operated a solid waste landfill. Should the Michigan Department of Natural Resources (MDNR) determine that environmental contamination exists, the City, as well as other parties, could be required to share in any associated clean-up costs. However, at this point in time, the City is not incurring nor expects to incur in the future any additional costs associated with this landfill.

Notes to Financial Statements

Note 20--Component Unit Disclosures.

Loans Receivable. The Brownfield Redevelopment Authority has a loan receivable from a local business of \$7,289 that has been reflected in the accompanying fund financial statements with offsetting unearned revenue to be applied upon future collections.

Capital Assets. The following table summarizes the changes in the Downtown Development Authority No. 2's capital assets:

	Balance		Disposals and	Balance
	July 1, 2021	Additions	Adjustments	June 30, 2022
Capital assets not being depreciated: Land	\$ 93,756	\$ -	\$ -	\$ 93,756
	93,756			93,756
Capital assets being depreciated:				
Land improvements	182,751	-	-	182,751
Buildings and improvements	88,030	-	-	88,030
Machinery and equipment	4,880			4,880
	275,661			275,661
Accumulated depreciation:				
Land improvements	(109,242)	(6,771)	-	(116,013)
Buildings and improvements	(9,685)	(1,759)	-	(11,444)
Machinery and equipment	(4,880)			(4,880)
	(123,807)	(8,530)		(132,337)
Net capital assets being depreciated	151,854	(8,530)		143,324
Net component unit capital assets	\$ 245,610	\$ (8,530)	\$ -	\$ 237,080

Depreciation was charged to programs of the component units as follows:

Downtown Development Authority No. 2 \$ 8,530

The Downtown Development Authority No. 5, Brownfield Redevelopment Authority and Economic Development Corporation had no capital assets.

Notes to Financial Statements

Note 20--Component Unit Disclosures. (continued)

Long-term Debt. Contractual obligation of the Downtown Development Authority No.2 can be summarized as follows:

	Balances,			Balances,	Due Within
	July 1, 2021	Additions	(Deductions)	June 30, 2022	One Year
Direct borrowings and direct placem	nents:				

2016 Commercial real estate loan,

Amount of issue - \$56,516

Maturing through 2021

Interest rate ranges: (4.75%)

Principal maturity range:

Debt service requirements. Annual debt service requirements to maturity for the above debt obligations are as follows:

	Direct borrowings and direct placements				
Van Endad Ivaa 20				tanast	
Year Ended June 30,	P	rincipal		iterest	
2023	\$	3,642	\$	1,630	
2024		3,798		1,474	
2025		-		_	
2026		31,710		2,621	
	\$	39,150	\$	5,725	

The Downtown Development Authority No. 5, Brownfield Redevelopment Authority and the Economic Development Corporation had no long-term debt.

Notes to Financial Statements

Note 21--Subsequent Events.

Management has evaluated subsequent events through December 22, 2022, the date on which the financial statements were available to be issued.

Note 22--Upcoming Reporting Changes.

In May 2019, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 91, *Conduit Debt Obligations*, which provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The City is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement are effective for the City's financial statements for the fiscal year ending June 30, 2023.

In March 2020, the GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment arrangements*, which addresses accounting and financial reporting for arrangements in which a government contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset (such as infrastructure or other capital asset) for a period of time in exchange or exchange-like transaction. This statement also provides guidance for accounting and financial reporting for availability payment arrangements in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The City is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement are effective for the City's financial statements for the fiscal year ending June 30, 2023.

In May 2020, GASB issued Statement No. 96, Subscription-Based Information Technology Arrangements, which expands on the new guidance for leases (GASB Statement No. 87) and applies it to subscription-based information technology arrangements ("SBITAs). Governments that have agreements that meet the definition of a SBITA will report a right-to-use subscription asset, with a corresponding subscription liability and be required to disclose additional information. The City is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement are effective for the City's financial statements for the fiscal year ending June 30, 2023.

In June 2022, GASB issued Statement No. 100, Accounting Changes and Error Corrections—an Amendment of GASB Statement No. 62, which stipulates the accounting and financial reporting for (1) each type of accounting change and (2) error corrections with the objective of enhancing the accounting and financial reporting requirements and to provide more understandable, reliable, relevant, consistent and comparable information for making decisions or assessing accountability. The statement establishes requirements for note disclosures, required supplemental information, and supplemental information. The provisions of this statement are effective for the City's financial statements for the fiscal year ending June 30, 2024.

In June 2022, GASB issued Statement No. 101, *Compensated Absences*, which updates the recognition and measurement guidance of the existing standard under a unified model. Previously required financial statement note disclosure requirements have been amended within this statement. The provisions of this statement are effective for the City's financial statements for the fiscal year ending June 30, 2025.



Required Supplementary Information Budgetary Comparison Schedule - General Fund

For the Year Ended June 30, 2022

	Budgeted	Budgeted Amounts		Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Property taxes	\$ 3,879,400	\$ 4,202,209	\$ 4,203,587	\$ 1,378
Licenses and permits	25,300	28,350	38,693	10,343
State revenue	1,825,761	2,163,963	2,283,605	119,642
Federal revenue	10,000	53,500	5,364	(48,136)
Local revenue	1,319,400	1,320,223	1,120,723	(199,500)
Charges for services	3,001,103	2,750,030	2,640,347	(109,683)
Investment income and rents	277,384	327,823	210,303	(117,520)
Fines and forfeitures	13,500	17,040	19,366	2,326
Other	179,465	91,733	134,977	43,244
Total revenues	10,531,313	10,954,871	10,656,965	(297,906)
Expenditures				
General government:				
General government	2,354,645	2,150,037	2,131,373	18,664
Information technology	332,961	350,981	313,083	37,898
	2,687,606	2,501,018	2,444,456	56,562
Public safety:				
Police	2,100,030	2,159,139	2,074,487	84,652
Fire	3,462,535	3,372,513	3,123,177	249,336
	5,562,565	5,531,652	5,197,664	333,988
Public works:				
Public works	784,413	919,044	841,434	77,610
Cemetery	148,269	179,480	167,830	11,650
Highways, streets and lights	256,658	236,555	198,757	37,798
riigiiways, sweets and rigins	1,189,340	1,335,079	1,208,021	127,058
Community and economic development		146,856	141,076	5,780
Recreation and culture:				
Parks and recreation	832,355	607,507	529,816	77,691
Total expenditures	10,271,866	10,122,112	9,521,033	601,079
Excess (Deficiency) of Revenues				
Over Expenditures	259,447	832,759	1,135,932	303,173

(continued)

Required Supplementary Information Budgetary Comparison Schedule - General Fund (continued)

For the Year Ended June 30, 2022

		ed Amounts	Actual	Variance with Final Budget	
	Original	Final	Amounts		
Other Financing Sources (Uses)					
Transfers in	\$ -	\$ 45,619	\$ 25,619	\$ (20,000)	
Transfers out	(493,011	(520,738)	(642,264)	(121,526)	
Total other financing sources (uses)	(493,011	(475,119)	(616,645)	(141,526)	
Net Change in Fund Balances	(233,564	357,640	519,287	161,647	
Fund Balances, beginning of year	3,255,665	3,909,550	3,909,550		
Fund Balances, end of year	\$ 3,022,101	\$ 4,267,190	\$ 4,428,837	\$ 161,647	

Required Supplementary Information Budgetary Comparison Schedule - Major Street Fund

For the Year Ended June 30, 2022

	D 1 4 3		A . 1	37	
		l Amounts	Actual	Variance with	
D	Original	Final	Amounts	Final Budget	
Revenues	e 1 212 000	e 1 2 4 2 0 0 0	¢ 1 400 170	¢ ((100	
State revenue	\$ 1,312,990	\$ 1,342,990	\$ 1,409,170	\$ 66,180	
Investment income and rents	3,000	3,000	4,856	1,856	
Other	450	10	2,081	2,071	
Total revenues	1,316,440	1,346,000	1,416,107	70,107	
Expenditures					
Public works:					
Administration and engineering	56,232	53,969	53,516	453	
Construction	530,565	419,266	200,988	218,278	
Maintenance:					
Trunkline	119,798	125,212	134,364	(9,152)	
Bridges	80,186	151,223	139,235	11,988	
Traffic control	50,127	64,735	62,340	2,395	
Snow and ice	215,719	230,717	252,006	(21,289)	
Streets	219,399	219,559	216,501	3,058	
Total expenditures	1,272,026	1,264,681	1,058,950	205,731	
Excess (Deficiency) of Revenues					
Over Expenditures	44,414	81,319	357,157	275,838	
Other Einer Comment (Head)					
Other Financing Sources (Uses)	(175,000)	(175,000)	(175,000)		
Transfers out	(175,000)	(175,000)	(175,000)		
Total other financing sources (uses)	(175,000)	(175,000)	(175,000)		
Net Change in Fund Balances	(130,586)	(93,681)	182,157	275,838	
Fund Balances, beginning of year	393,363	859,789	859,789		
Fund Balances, end of year	\$ 262,777	\$ 766,108	\$ 1,041,946	\$ 275,838	

Required Supplementary Information Budgetary Comparison Schedule - American Rescue Plan Act Fund

For the Year Ended June 30, 2022

	Budgeted Amounts				Actual		Variance with
	Original		Final		Amounts		Final Budget
Revenues							
Federal revenue	\$	-	\$	523,138	\$	25,703	\$ (497,435)
Investment income and rents				-		2,118	2,118
Total revenues		_		523,138		27,821	(495,317)
Expenditures							
General government		_		45,950		84	45,866
Capital outlay		-		10,000		-	10,000
Total expenditures		_		55,950		84	55,866
Excess (Deficiency) of Revenues							
Over Expenditures				467,188		27,737	(439,451)
Other Financing Sources (Uses)							
Transfers out		-		(45,619)		(25,619)	20,000
Total other financing sources (uses)		-		(45,619)		(25,619)	20,000
Net Change in Fund Balances		-		421,569		2,118	(419,451)
Fund Balances, beginning of year							
Fund Balances, end of year	\$	-	\$	421,569	\$	2,118	\$ (419,451)

Notes to Required Supplementary Information

Note 1--Stewardship, Compliance, and Accountability.

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for certain governmental funds, including the General Fund, special revenue funds, and the debt service fund.

Budgetary Information. Prior to adoption of the budgets, City departments prepare and submit their proposed operating budgets commencing July 1. A public hearing is conducted the second meeting in May to obtain taxpayer comments. Prior to July 1, the budget is adopted by the Council. Budgeted amounts shown are as originally adopted, or as amended by the Council during the year. Unused appropriations lapse at June 30 and are not carried forward to the following year.

After the budget is adopted, the City Manager and the Clerk/Treasurer are authorized to transfer budgeted amounts between accounts within a department. However, any revisions that alter the total expenditures of a department or fund must be approved by the City Council. Activities of the General Fund, and special revenue funds are included in the annual appropriated budget. Project-length financial plans are adopted for capital projects. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriation amount) is established by department within the individual fund.

Budgeted amounts of the revenues and expenditures presented for the general and other budgeted governmental funds are a summarization of the budgeted amounts as originally adopted or as amended by the City Council. Individual amendments were not material in relation to the original appropriations that were adopted. Budget appropriations lapse at year end; encumbrances are not included as expenditures. During the current year, the budget was amended in a legally permissible manner. A comparison of the budget with statements of actual revenues and expenditures, including budget variances, for the General Fund and major special revenue funds are presented as required supplemental information.

Required Supplementary Information Defined Benefit Pension System Trust Schedule of Changes in the City's Net Pension Liability and Related Ratios

For the Year Ended June 30,

	 2022	2021	2020
Total Pension Liability			
Service cost	\$ 586,169	\$ 635,581	\$ 645,964
Interest on the total pension liability	2,516,089	2,460,957	2,411,182
Benefit changes	-	-	(5,386)
Difference between expected and actual			
experience of the total pension liability	765,578	647,305	204,361
Changes of assumptions	230,116	-	18,094
Benefit payments and refunds	(3,083,720)	(2,779,355)	(2,336,553)
Net change in total pension liability	1,014,232	964,488	937,662
Total pension liability, beginning of year	 37,192,901	 36,228,413	35,290,751
Total pension liability, end of year (a)	\$ 38,207,133	\$ 37,192,901	\$ 36,228,413
Plan Fiduciary Net Position			
Employer contributions	\$ 1,072,812	\$ 983,398	\$ 942,781
Employee contributions	202,629	221,593	233,722
Pension plan net investment income (loss)	(3,986,727)	7,485,227	254,536
Benefit payments and refunds	(3,083,720)	(2,779,355)	(2,336,553)
Pension plan administrative expense	(38,534)	(26,501)	(36,323)
Other	693	5,977	3,482
Net change in plan fiduciary net position	 (5,832,847)	5,890,339	(938,355)
Plan fiduciary net position, beginning of year	 32,803,665	 26,913,326	 27,851,681
Plan fiduciary net position, end of year (b)	\$ 26,970,818	\$ 32,803,665	\$ 26,913,326
City's net pension liability, end of year (a) - (b)	\$ 11,236,315	\$ 4,389,236	\$ 9,315,087
Plan fiduciary net position as a percentage of total pension liability	70.59%	88.20%	74.29%
Covered payroll	\$ 3,793,847	\$ 3,796,931	\$ 3,796,811
Net pension liability as a percentage of covered payroll	296.17%	115.60%	245.34%

Note: Governmental Accounting Standards Board (GASB) Statement No. 67 was implemented in fiscal year 2014 and Statement No. 68 in fiscal year 2015. This schedule is being built prospectively. Ultimately, ten years of data will be presented.

	2019		2018		2017		2016		2015
\$	637,164	\$	666,365	\$	643,778	\$	639,140	\$	681,104
	2,360,340		2,308,694		2,245,552		2,213,262		2,146,300
	(4,644)		-		-		-		-
	(94,044)		(253,404)		(116,263)		(496,231)		140,728
	-		-		-		-		-
	(2,017,258)		(1,921,258)		(1,843,385)		(1,951,044)		(2,030,031)
	881,558		800,397		929,682		405,127		938,101
	34,409,193		33,608,796		32,679,114		32,273,987		31,335,886
\$	35,290,751	\$	34,409,193	\$	33,608,796	\$	32,679,114	\$	32,273,987
Ф	0.47.000	Ф	706 504	Ф	700 210	Ф	720.026	Ф	670.715
\$	847,999	\$	796,584	\$	722,318	\$	738,836	\$	679,715
	282,250		216,055		211,925		210,403		210,742
	1,433,405		2,615,086		1,138,147		(233,064)		(87,422)
	(2,017,258)		(1,921,258)		(1,843,385)		(1,951,044)		(2,030,031)
	(40,872)		(40,024)		(39,007)		(37,541)		(36,507)
	(8,325)		(12,200)		(392)		- (1.050.410)		- (1.060.500)
	497,199		1,654,243		189,606		(1,272,410)		(1,263,503)
	27,354,482		25,700,239		25,510,633		26,783,043		28,046,546
\$	27,851,681	\$	27 254 492	\$	25,700,239	\$	25,510,633	\$	26,783,043
Φ	27,031,001	Φ	27,354,482	Φ	23,700,239	<u> </u>	23,310,033	Φ	20,763,043
\$	7,439,070	\$	7,054,711	\$	7,908,557	\$	7,168,481	\$	5,490,944
	78.92%		79.50%		76.47%		78.06%		82.99%
	78.9270		79.3070		70.4770		78.0070		82.99/0
\$	3,945,127	\$	3,847,552	\$	3,788,940	\$	3,940,937	\$	3,826,833
			• •		. ,			-	• •
	188.56%		183.36%		208.73%		181.90%		143.49%
	100.5070		103.3070		200.7570		101.7070		1 13.17/0

Required Supplementary Information Defined Benefit Pension System Trust Schedule of Contributions

June 30, 2022

Fiscal Year Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a Percentage of Covered Payroll
2014*	\$ 659,411	\$ 659,411	\$ -	\$ 3,812,921	17.29%
2015*	679,715	679,715	-	3,826,833	17.76%
2016*	738,836	738,836	-	3,940,937	18.75%
2017*	722,318	722,318	-	3,788,940	19.06%
2018*	796,584	796,584	-	3,847,552	20.70%
2019*	847,999	847,999	-	3,945,127	21.49%
2020	942,781	942,781	-	3,796,811	24.83%
2021	983,398	983,398	-	3,796,931	25.90%
2022	1,072,812	1,072,812	-	3,793,847	28.28%
2022	1,072,812	1,072,812	-	3,793,847	28.

Notes to Schedule of Contributions:

Valuation date June 30, 2021

*Actuarially determined contribution amounts are calculated as of December 31 each year, which is six months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contributions for the fiscal year ended June 30, 2022:

Actuarial cost method	Individual entry age normal
Amortization method	Level percent of pay for "open" groups Level dollar for closed groups
Remaining amortization period	21 years for the General and Police groups 19 years for the Fire group
Asset valuation method	4-year smoothed market
Price inflation	3.50%
Salary increases	3.50% to 7.34%, including inflation
Investment rate of return	7.00%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale BB for both males and females.

Note: This schedule is being built prospectively. Ultimately, ten years of data will be presented.

Required Supplementary Information Defined Benefit Pension System Trust Schedule of Investment Returns

June 30, 2022

Fiscal Year	
Ending	(1)
June 30,	Annual Return
2015	-0.14%
2016	-0.70%
2017	4.44%
2018	9.86%
2019	5.55%
2020	0.80%
2021	28.76%
2022	-12.37%

⁽¹⁾ Annual money-weighted rate of return, net of investment expenses.

Required Supplementary Information Other Post Employment Benefits (OPEB) Schedule of Changes in the City's Net OPEB Liability and Related Ratios

For the Year Ended June 30,

	 2022	 2021		2020		2019
Total OPEB Liability						
Service cost	\$ 74,570	\$ 66,929	\$	183,976	\$	191,628
Interest on the total OPEB liability	195,522	216,652		147,103		205,337
Difference between expected and actual						
experience due to benefit payments	(35,141)	(614,378)		(37,915)	((1,638,914)
Changes of assumptions	-	118,244	((1,185,727)		416,550
Benefit payments	 (147,537)	 (139,318)		(136,363)		(150,199)
Net change in total OPEB liability	87,414	(351,871)	((1,028,926)		(975,598)
Total OPEB liability, beginning of year	 3,295,185	3,647,056		4,675,982		5,651,580
Total OPEB liability, end of year (a)	\$ 3,382,599	\$ 3,295,185	\$	3,647,056	\$	4,675,982
Plan Fiduciary Net Position						
Employer contributions	\$ 289,131	\$ 308,880	\$	371,340	\$	277,033
Employee contributions	-	-		-		-
OPEB plan net investment income (loss)	(268,276)	429,881		(29,772)		20,688
Benefit payments and refunds	(147,537)	(139,318)		(136,363)		(150,199)
OPEB plan administrative expense	(17,000)	(11,800)		(20,726)		(12,700)
Other	 - (1.42, (02)	 -		(74)		-
Net change in plan fiduciary net position	(143,682)	587,643		184,405		134,822
Plan fiduciary net position, beginning of year	 2,024,910	1,437,267		1,252,862		1,118,040
Plan fiduciary net position, end of year (b)	\$ 1,881,228	\$ 2,024,910	\$	1,437,267	\$	1,252,862
City's net OPEB liability, end of year (a) - (b)	\$ 1,501,371	\$ 1,270,275	\$	2,209,789	\$	3,423,120
Plan fiduciary net position as a percentage of total OPEB liability	55.61%	61.45%		39.41%		26.79%
Covered payroll	\$ 3,888,947	\$ 3,888,947	\$	4,157,173	\$	4,157,173
Net OPEB liability as a percentage of covered employee payroll	38.61%	32.66%		53.16%		82.34%

Note: Governmental Accounting Standards Board (GASB) Statement No. 74 was implemented in fiscal year 2017 and Statement No. 75 was implemented in fiscal year 2018. This schedule is being built prospectively. Ultimately, ten years of data will be presented.

Required Supplementary Information Other Post Employment Benefits (OPEB) Schedule of Contributions

June 30, 2022

Fiscal Year Ending June 30,	D	ctuarially etermined entribution	-		D	Contribution Deficiency (Excess)		Covered Payroll	Actual Contribution as a Percentage Covered Payroll
2018	\$	-	\$	91,828	\$	(91,828)	\$	4,377,658	2.10%
2019		365,287		277,033		88,254		4,157,173	6.66%
2020		374,520		371,340		3,180		4,157,173	8.93%
2021		206,637		308,880		(102,243)		3,888,947	7.94%
2022		219,346		289,131		(69,785)		3,888,947	7.43%

Notes to Schedule of Contributions

Valuation date June 30, 2020

Methods and assumptions used to determine contributions for the fiscal year ended June 30, 2022:

Actuarial cost method	Individual entry age normal
Amortization method	Level dollar
Asset valuation method	Market value of assets
Price inflation	3.50%
Salary increases	3.50% to 7.30%, including inflation
Investment rate of return	6.00%
Mortality	RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale BB for both males and females.
Health care trend rates	Pre-65: Trend starting at 7.50% and gradually decreasing to an ultimate trend rate of 3.50%. Post-65: Trend starting at 6.25% and gradually decreasing to an ultimate trend rate of 3.50%.

Note: This schedule is being built prospectively. Ultimately, ten years of data will be presented.

Required Supplementary Information Other Post Employment Benefits (OPEB) Schedule of Investment Returns

June 30, 2022

Fiscal Year Ending June 30,	(1) Annual Return
2018	-0.02%
2019 2020	1.75% -2.21%
2021	27.52%
2022	-12.07%

⁽¹⁾ Annual money-weighted rate of return, net of investment expenses.

Nonmajor Governmental Funds

Description of Funds

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Marina Fund. This fund is responsible for maintaining the City Marina and associated dockage and launching facilities.

Tree/Park Improvement Fund. This fund accounts for the resources to be used for the planting of trees and the improvement of the City of Alpena parks.

Local Street Fund. This fund accounts for the resources that are utilized for repairs, maintenance and construction of the City's local streets.

Building Inspection Fund. This fund accounts for charges for services and expenditures related to building inspections for the City of Alpena.

Debt Service Fund

Debt service funds are used to record the funding and payment of principal and interest on debt.

Building Authority Debt Fund. This fund is used to record the servicing of the Building Authority of the City of Alpena debt.

Capital Project Funds

Capital project funds are used to record the acquisition and construction of major capital facilities other than those financed by proprietary fund operations.

Capital Improvement Fund. This fund is used to record construction activity of the City of Alpena.

Building Authority Construction Fund. This fund is used to record construction activity of the Building Authority of the City of Alpena.

Department of Public Works (D.P.W.) Construction Fund. This fund is used to record construction activity of the D.P.W.

Permanent Fund

Permanent funds are used to account for and report amounts in which only earnings from investments can be utilized by the City, while the remaining principle is permanently restricted.

Perpetual Lot Care Fund. Investment earnings in this fund are utilized to help fund the City of Alpena's Evergreen Cemetery.

Combining Balance Sheet - Nonmajor Governmental Funds

June 30, 2022

	Nonmajor Special Revenue Funds							
		Marina	Tree/Park Improvement					
Assets Cosh and cosh equivalents	\$	213,604	\$	21,018				
Cash and cash equivalents Investments	Φ	213,004	Ф	21,016				
Accounts receivable, net		14,493		-				
Lease receivable Lease receivable		14,495		_				
Special assessment receivable		_		_				
Interest receivable		_		-				
Due from other governmental units		_		_				
Due from other funds		_		_				
Inventories		40,182		-				
Prepaid expenditures		1,927		-				
Total assets	\$	270,206	\$	21,018				
Liabilities								
Accounts payable	\$	52,725	\$	-				
Accrued payroll		2,185		-				
Other liabilities		1,306		-				
Due to other funds		538		-				
Unearned revenue		70,422		-				
Total liabilities		127,176						
Deferred inflows of resources								
Unavailable revenue - leases		-		-				
Unavailable revenue - special assessments		-						
Total deferred inflows of resources								
Fund balances								
Nonspendable		42,109		-				
Restricted		-		21,018				
Committed		100,921		_				
Total fund balances		143,030		21,018				
Total liabilities, deferred inflows of								
resources and fund balances	\$	270,206	\$	21,018				

Nonmajor Capital Project Funds

					NOIL	шајог Сар	ital Project F	unus					
				Building									
	Build		Building	Ca	apital	Au	thority	D.P.W.					
Lo	cal Street	In	spection	Impro	ovement	Cons	struction	Co	nstruction				
_		_		_		_		_					
\$	770,416	\$	75,528	\$	110	\$	433	\$	316,871				
	-		-		-		-		89,473				
	-		-		-		-		114.004				
	- - 750		_		-		-		114,894				
	5,758		-		-		-		26				
	62,299		-		-		-		20				
	02,299		-		_		<u>-</u>		_				
	_		_		_		_		_				
	3,892		3,770		_		<u>-</u>		_				
\$	842,365	\$	79,298	\$	110	\$	433	\$	521,264				
\$	12,449	\$	6,554	\$	-	\$	-	\$	-				
	1,306		1,532		-		-		-				
	-		-		-		-		-				
	1,240		-		-		-		-				
									-				
	14,995		8,086		-				_				
									110,904				
	5,758		- -				<u>-</u>		-				
	5,758								110,904				
	3,892		3,770		-		-		-				
	817,720		67,442		-		-		-				
					110		433		410,360				
	821,612		71,212		110		433		410,360				
\$	842,365	\$	79,298	\$	110	\$	433	\$	521,264				

(continued)

Combining Balance Sheet - Nonmajor Governmental Funds (continued)

June 30, 2022

		major Debt vice Fund	Nonmajor manent Fund	
	Buildi	ng Authority Debt	Perpetual Lot Care	al Nonmajor overnmental Funds
Assets				
Cash and cash equivalents	\$	10,798	\$ 675	\$ 1,409,453
Investments		-	857,557	947,030
Accounts receivable, net		-	320	14,813
Lease receivable		-	-	114,894
Special assessment receivable		-	-	5,758
Interest receivable		-	-	26
Due from other governmental units		-	-	62,299
Due from other funds		-	149,539	149,539
Inventories		-	-	40,182
Prepaid expenditures				 9,589
Total assets	\$	10,798	\$ 1,008,091	\$ 2,753,583
Liabilities				
Accounts payable	\$	-	\$ _	\$ 71,728
Accrued payroll		-	_	5,023
Other liabilities		-	_	1,306
Due to other funds		_	_	1,778
Unearned revenue		_	_	70,422
Total liabilities		-	-	150,257
Deferred inflows of resources				
Unavailable revenue - leases		-	-	110,904
Unavailable revenue - special assessments			 	 5,758
Total liabilities			 <u>-</u> _	 116,662
Fund balances				
Nonspendable		-	1,008,091	1,057,862
Restricted		10,798	-	916,978
Committed		-	-	511,824
Total fund balances		10,798	1,008,091	2,486,664
Total liabilities, deferred inflows of				
resources and fund balances	\$	10,798	\$ 1,008,091	\$ 2,753,583



Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds

	Nonmajor Special Revenue Funds						
	Marina			Tree/Park Improvement			
Revenues	¢.		Φ				
Special assessment revenue	\$	10.010	\$	-			
Licenses and permits		10,018		-			
State revenue		75 490		-			
Charges for services Investment income and rents		75,480 123,728		129			
Fines and forfeitures		123,726		129			
Other		11.056		-			
Oulei		11,056					
Total revenues		220,282		129			
Expenditures							
Current operations:							
General government		-		-			
Public safety		-		-			
Public works		465,379		-			
Recreation and culture		-		-			
Debt service:							
Principal retirement		-		-			
Interest and fees	-		-	-			
Total expenditures		465,379					
E (D.C.) CD							
Excess (Deficiency) of Revenues		(2.45, 0.07)		120			
Over Expenditures		(245,097)		129			
Other Financing Sources (Uses)							
Transfers in		208,000					
Net Changes in Fund Balance		(37,097)		129			
Fund Balances, beginning of year		180,127		20,889			
Fund Balances, end of year	\$	143,030	\$	21,018			

Nonmajor Capital Project Funds

				Building	
		Building	Capital	Authority	D.P.W.
Loc	cal Street	Inspection	Improvement	Construction	Construction
\$	1,175	\$ -	\$ -	\$ -	\$ -
	_	-	-	-	-
	430,319	-	-	-	-
	-	307,993	-	-	-
	4,060	249	1	-	9,616
	567	1,428	-	-	-
		10,307		·	-
	436,121	319,977	1	<u> </u>	9,616
	-	-	-	-	-
	-	336,916	-	-	-
	418,955	-	-	-	
	-	-	-	-	
	-	-	-	-	
		-		·	
	418,955	336,916		<u> </u>	
	17,166	(16,939)	1	_	9,616
	17,100	(10,737)			
	175,000	61,284		<u>-</u>	
	192,166	44,345	1	-	9,616
	629,446	26,867	109	433	400,744
\$	821,612	\$ 71,212	\$ 110	\$ 433	\$ 410,360

(continued)

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds (continued)

For the Year Ended June 30, 2022

		ajor Debt	nmajor nent Fund		
		g Authority Debt	rpetual t Care	Total Nonmajor Governmental Funds	
Revenues		_			
Special assessment revenue	\$	-	\$ -	\$	1,175
Licenses and permits		-	-		10,018
State revenue		-	-		430,319
Charges for services		-	7,074		390,547
Investment income and rents		2	(144,801)		(7,016)
Fines and forfeitures		-	-		1,995
Other			6,217		27,580
Total revenues		2	(131,510)		854,618
Expenditures					
where					
General government		-	3,255		3,255
Public safety		-	-		336,916
Public works		-	-		884,334
Recreation and culture		-	-		-
Debt service:					
Principal retirement		85,000	-		85,000
Interest and fees		27,458	 		27,458
Total expenditures		112,458	 3,255		1,336,963
Excess (Deficiency) of Revenues Over Expenditures		(112,456)	 (134,765)		(482,345)
Other Financing Sources (Uses)					
Transfers in		112,470	 143,555		700,309
Net Changes in Fund Balance		14	8,790		217,964
Fund Balances, beginning of year		10,784	999,301		2,268,700
Fund Balances, end of year	\$	10,798	\$ 1,008,091	\$	2,486,664

(concluded)

Budgetary Comparison Schedule - Nonmajor Special Revenue Funds

		Amounts	Actual	Variance with
	Original	<u>Final</u>	Amounts	Final Budget
Marina				
Revenues				
Licenses and permits	\$ 10,000	\$ 10,000	\$ 10,018	\$ 18
State revenue	25,000	-	-	_
Charges for services	-	92,549	75,480	(17,069)
Investment income and rents	21,000	193,900	123,728	(70,172)
Other	205,050	2,275	11,056	8,781
Total revenues	261,050	298,724	220,282	(78,442)
Expenditures	400 406	400 227	465.250	24.040
Public works	480,496	490,227	465,379	24,848
Total expenditures	480,496	490,227	465,379	24,848
Excess (deficiency) of revenues over expenditures	(219,446)	(191,503)	(245,097)	(53,594)
Other financing sources (uses) Transfers in	208,000	208,000	208,000	
Net change in fund balances	(11,446)	16,497	(37,097)	(53,594)
Fund balances, beginning of the year	105,217	180,127	180,127	
Fund balances, end of the year	\$ 93,771	\$ 196,624	\$ 143,030	\$ (53,594)

Budgetary Comparison Schedule - Nonmajor Special Revenue Funds

	Budgeted Original	Amounts Final	Actual Amounts	Variance with Final Budget
Tree/Park Improvement				
Revenues Investment income and rents	\$ 160	\$ 80	\$ 129	\$ 49
Expenditures				
Other financing sources (uses)				
Net change in fund balances	160	80	129	49
Fund balances, beginning of the year	20,917	20,889	20,889	
Fund balances, end of the year	\$ 21,077	\$ 20,969	\$ 21,018	\$ 49
Local Street				
Revenues Special assessment revenue State revenue Investment income and rents Other Total revenues	\$ - 397,000 2,000 - 399,000	\$ 1,175 415,800 2,500 567 420,042	\$ 1,175 430,319 4,060 567 436,121	\$ - 14,519 1,560 - 16,079
Expenditures Public works Total expenditures	673,993 673,993	730,431	418,955 418,955	311,476 311,476
Excess (deficiency) of revenues over expenditures	(274,993)	(310,389)	17,166	327,555
Other financing sources (uses) Transfers in	175,000	175,000	175,000	
Net change in fund balances	(99,993)	(135,389)	192,166	327,555
Fund balances, beginning of the year	382,105	629,446	629,446	
Fund balances, end of the year	\$ 282,112	\$ 494,057	\$ 821,612	\$ 327,555

City of Alpena

Budgetary Comparison Schedule - Nonmajor Special Revenue Funds

	Budgeted	Amounts	Actual	Variance with
	Original	Final	Amounts	Final Budget
Building Inspection				
Revenues				
Charges for services	\$ 263,000	\$ 294,600	\$ 307,993	\$ 13,393
Investment income and rents	100	100	249	149
Fines and forfeitures	-	2,000	1,428	(572)
Other	2,000	9,094	10,307	1,213
Total revenues	265,100	305,794	319,977	14,183
Expenditures Public safety	387,668	362,344	336,916	25,428
Total expenditures	387,668	362,344	336,916	25,428
Excess (deficiency) of revenues over expenditures	(122,568)	(56,550)	(16,939)	39,611
Other financing sources (uses) Transfers in	122,568	61,284	61,284	
Net change in fund balances	-	4,734	44,345	39,611
Fund balances, beginning of the year	136,396	26,867	26,867	
Fund balances, end of the year	\$ 136,396	\$ 31,601	\$ 71,212	\$ 39,611

Budgetary Comparison Schedule - Nonmajor Capital Project Fund

	Budgeted Amounts Original Final			Actual Amounts		Variance with Final Budget		
Capital Improvement								
Revenues Investment income and rents	\$		\$	_	\$	1	\$	1
Expenditures								
Excess (deficiency) of revenues over expenditures		-		-		1		1
Other financing sources (uses)								
Net change in fund balances		-		-		1		1
Fund balances, beginning of the year		109		109		109		
Fund balances, end of the year	\$	109	\$	109	\$	110	\$	1

Budgetary Comparison Schedule - Nonmajor Debt Service Fund

For the Year Ended June 30, 2022

City of Alpena

	Budgeted Amounts Original Final		Actual Amounts	Variance with Final Budget
Building Authority Debt				
Revenues				
Investment income and rents	\$ 10	\$ 1	\$ 2	\$ 1
Expenditures				
Debt Service:				
Principal	85,000	85,000	85,000	-
Interest and fees	27,453	27,458	27,458	
Total expenditures	112,453	112,458	112,458	-
Excess (deficiency) of revenues over expenditures	(112,443)	(112,457)	(112,456)	1
Other financing sources (uses)	(,,	(,,)	(===, := =)	
Transfers in	112,443	112,443	112,470	27
Net change in fund balances	-	(14)	14	28
Fund balances, beginning of the year	10,784	10,784	10,784	
Fund balances, end of the year	\$ 10,784	\$ 10,770	\$ 10,798	\$ 28



Internal Service Funds

Description of Funds

Internal service funds are used to account for the financing of special activities or services performed by a designated unit within the City for other units of the City. These funds are supported entirely by the sale of goods or services to other funds.

Equipment Fund. This fund is used to account for the rental charges of City owned equipment to other City departments.

Stores Fund. This fund is used to account for the movement of stockpiled materials and supplies.

Combining Statement of Net Position - Internal Service Funds

June 30, 2022

	Equ	ipment	Stores		 Totals
Assets					
Current assets:					
Cash and cash equivalents	\$	905,517	\$	-	\$ 905,517
Investments, at fair value		733,068		-	733,068
Accounts receivable, net		3,246		-	3,246
Interest receivable		2,037		-	2,037
Due from other funds		7,569		-	7,569
Inventories		_		307,975	307,975
Prepaid expenditures		10,476		_	10,476
Total current assets		1,661,913		307,975	1,969,888
Noncurrent assets:					
Capital assets being depreciated, net		564,403		_	564,403
Total noncurrent assets		564,403			564,403
Total assets		2,226,316		307,975	 2,534,291
Liabilities					
Current liabilities:					
Accounts payable		17,731		1,186	18,917
Accrued payroll		664			 664
Total current liabilities		18,395		1,186	19,581
Net Position					
Net investment in capital assets		564,403		_	564,403
Unrestricted		,643,518		306,789	 1,950,307
Total net position	\$ 2	2,207,921	\$	306,789	\$ 2,514,710

Combining Statement of Revenues, Expenses, and Changes in Net Position Internal Service Funds

	Equipment	Stores	Totals
Operating Revenues			
Charges for services	\$ 884,840	\$ 165,847	\$ 1,050,687
Total operating revenues	884,840	165,847	1,050,687
Operating Expenses			
Salaries and wages	59,820	-	59,820
Employee benefits	56,972	-	56,972
Supplies and durable goods	6,234	220,227	226,461
Gas and oil	114,868	-	114,868
Professional and contractual	1,899	-	1,899
Administrative services	348,822	77,700	426,522
Insurance	9,213	-	9,213
Repairs and maintenance	135,752	-	135,752
Equipment rental	34	-	34
Miscellaneous	815	-	815
Depreciation	170,683	-	170,683
Total operating expenses	905,112	297,927	1,203,039
Operating Income (Loss)	(20,272)	(132,080)	(152,352)
Nonoperating Revenues (Expenses)			
Investment income	(17,590)	-	(17,590)
Total nonoperating revenues (expenses)	(17,590)		(17,590)
Net Income (Loss) Before Transfers	(37,862)	(132,080)	(169,942)
Transfers			
Transfers in	-	116,955	116,955
		116,955	116,955
Change in Net Position	(37,862)	(15,125)	(52,987)
Net Position, beginning of year	2,245,783	321,914	2,567,697
Net Position, end of year	\$ 2,207,921	\$ 306,789	\$ 2,514,710

Combining Statement of Cash Flows Internal Service Funds

For the Year Ended June 30, 2022

 Equipment Stores		Stores		Totals
\$ 884,288	\$	165,847	\$	1,050,135
(262,548)		(205,102)		(467,650)
(128,601)		-		(128,601)
 (323,746)		(77,700)		(401,446)
 169,393		(116,955)		52,438
		116,955		116,955
 		116,955		116,955
 (104,088)				(104,088)
 (104,088)				(104,088)
10,085		-		10,085
10,085		<u> </u>		10,085
75,390		-		75,390
830,127				830,127
				905,517
	\$ 884,288 (262,548) (128,601) (323,746) 169,393	\$ 884,288 \$ (262,548) (128,601) (323,746) 169,393 (104,088) (104,088) 10,085	\$ 884,288 \$ 165,847 (262,548) (205,102) (128,601) - (77,700) (169,393) (116,955) - 116,955 (104,088) - (104,088) - (10,085) - (10,08	\$ 884,288 \$ 165,847 \$ (262,548) (205,102) (128,601) - (77,700)

(continued)

Combining Statement of Cash Flows Internal Service Funds (continued)

	Equipment Stores		Stores	Totals		
Reconciliation of operating income (loss) to net ca provided (used) by operating activities:	sh					
Operating income (loss)	\$	(20,272)	\$	(132,080)	\$	(152,352)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:						
Depreciation		170,683		_		170,683
(Increase) decrease in receivables		(552)		_		(552)
(Increase) decrease in due from other funds		25,076		_		25,076
(Increase) decrease in inventories		-		13,939		13,939
(Increase) decrease in prepaid expenditures		(9,364)		-		(9,364)
Increase (decrease) in accounts payable		6,267		1,186		7,453
Increase (decrease) in accrued payroll		(2,445)		<u>-</u>		(2,445)
Net cash provided (used) by						
operating activities	\$	169,393	\$	(116,955)	\$	52,438
Non-Cash Investing, Capital and Financing Activity	ities					
Increase (decrease) in						
fair value of investments	\$	(16,932)	\$	-	\$	(16,932)

General Fund

Description of Fund

The General Fund is used to account for all financial transactions not properly accounted for in another fund. The transactions relating to the general governmental activities of the City, which are financed by property tax levies, by distribution of State revenues, and by revenues from various municipal activities and services, are recorded in this fund. Costs for City administration are accounted for in this fund. Other operating funds make contributions to the General Fund for overhead or administrative costs which are allocated to each fund.

General Fund

Comparative Balance Sheet

	June	e 30,		
	2022		2021	
Assets				
Cash and cash equivalents	\$ 1,896,545	\$	1,944,081	
Investments, at fair value	1,997,770		1,781,969	
Accounts receivable, net	549,244		366,243	
Taxes receivable	217,075		330,541	
Lease receivable	526,125		-	
Interest receivable	15,907		11,948	
Due from other governmental units	269,144		267,347	
Due from component units	3,670		-	
Due from other funds	-		5,216	
Prepaid expenditures	 120,363		56,790	
Total assets	\$ 5,595,843	\$	4,764,135	
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 214,270	\$	214,253	
Deposits payable	16,758		30,175	
Accrued payroll	56,777		245,287	
Due to component units	-		20,599	
Due to other funds	 153,347		13,901	
Total liabilities	441,152		524,215	
Deferred inflows of resources				
Unavailable revenue, property taxes	217,149		330,370	
Unavailable revenue, leases	508,705		-	
Total deferred inflows of resources	725,854		330,370	
Fund balances				
Nonspendable	120,363		56,790	
Restricted by donor for:				
Shoreline erosion	5,000		5,000	
Mich-E-Ke-Wis Park pavilion	5,000		5,000	
Committed for:				
Capital outlay	88,047		118,569	
Budget stabilization	30,378		30,191	
Police department	9,282		9,282	
Unassigned	 4,170,767		3,684,718	
Total fund balances	4,428,837		3,909,550	
Total liabilities, deferred inflows of resources and fund balances	\$ 5,595,843	\$	4,764,135	

General Fund

Comparative Schedule of Revenues, Expenditures, and Fund Balances - Budget and Actual

	For the Y			
	Budgeted	Amounts	Actual	2021
	Original	Final	Amounts	Actual
Revenues				
Taxes:				
Current property	\$ 3,797,400	\$ 4,031,568	\$ 4,036,925	\$ 3,776,864
Other	82,000	170,641	166,662	82,096
	3,879,400	4,202,209	4,203,587	3,858,960
Licenses and Permits	25,300	28,350	38,693	33,989
State Revenue:				
State shared revenue	1,656,261	2,040,842	2,191,938	1,959,744
Grants	169,500	123,121	91,667	68,874
	1,825,761	2,163,963	2,283,605	2,028,618
Federal Revenue	10,000	53,500	5,364	143,239
Local Revenue	1,319,400	1,320,223	1,120,723	967,170
Changes for Sarriage				
Charges for Services: Ambulance	1,670,000	1,500,000	1,370,507	1,334,869
Cemetery	55,180	74,200	79,140	72,621
Sidewalks and trees	2,000	74,200	77,140	3,875
Other	140,400	42,038	50,618	167,019
Administrative-equipment fund	140,948	140,949	140,949	136,845
Administrative-water fund	236,499	236,500	236,500	229,611
Administrative-sewage fund	236,499	234,203	234,203	229,611
Administrative-stores fund	71,615	71,615	77,700	86,911
Administrative-perpetual lot care fund	2,500	1,260	1,187	1,628
Administrative-retirement fund	38,534	38,534	38,534	37,412
Administrative-taxes	114,000	117,804	118,082	113,746
Administrative-other	292,928	292,927	292,927	174,933
	3,001,103	2,750,030	2,640,347	2,589,081
Investment Income and Rents	277,384	327,823	210,303	261,866
Fines and Forfeitures	13,500	17,040	19,366	13,127

General Fund

Comparative Schedule of Revenues, Expenditures, and Fund Balances - Budget and Actual

		Year Ended June 3 Amounts	Actual	2021	
	Original	Final	Amounts	Actual	
Revenues					
Other:					
Scrap and salvage sales	\$ 200	\$ 807	\$ 878	\$ 465	
Donations	121,000	31,533	32,708	36,685	
Reimbursements and refunds	30,000	57,886	100,010	43,385	
Miscellaneous	28,265	1,507	1,381	35,154	
	179,465	91,733	134,977	115,689	
Total revenues	10,531,313	10,954,871	10,656,965	10,011,739	
Expenditures					
General Government					
General Government:					
Salaries and wages	655,071	551,311	551,322	661,331	
Employee benefits	1,242,886	1,204,979	1,196,753	1,134,123	
Supplies and durable goods	42,000	34,425	41,273	67,837	
Professional and contractual	171,276	165,978	165,682	168,126	
Administrative services	62,012	62,013	62,013	39,577	
Continuing education	14,000	10,345	7,548	6,707	
Community promotion	55,000	-	-	51,064	
Insurance and bonds	9,000	19,674	13,559	26,017	
Utilities	33,000	29,713	31,250	35,293	
Repairs and maintenance	20,000	20,000	13,008	18,197	
Rentals - equipment and other	7,400	7,243	7,655	6,134	
Miscellaneous	30,000	10,466	12,870	21,719	
Capital outlay	13,000	34,220	28,098	56,416	
Debt service		(330)	342	976	
	2,354,645	2,150,037	2,131,373	2,293,517	

(continued)

General Fund

Comparative Schedule of Revenues, Expenditures, and Fund Balances -Budget and Actual (continued)

	Budgete	d Amounts	Actual	2021	
	Original	Final	Amounts	Actual	
Expenditures (continued)					
Information Technology:					
Salaries and wages	\$ 19,003	\$ 19,003	\$ 18,458	\$ 25,494	
Employee benefits	8,858	7,819	7,686	10,209	
Supplies and durable goods	46,000	39,770	40,250	47,507	
Professional and contractual	100,500	107,572	103,928	101,774	
Insurance and bonds	5,032	11,681	11,507	4,886	
Utilities	-	1,372	1,355	2,138	
Repairs and maintenance	110,000	120,000	108,175	104,506	
Miscellaneous	1,500	1,644	1,644	1,448	
Capital outlay	40,000	40,000	18,428	33,687	
Other operating	2,068	2,120	1,652	2,120	
	332,961	350,981	313,083	333,769	
Total general government	2,687,606	2,501,018	2,444,456	2,627,286	
Public Safety					
Police:					
Salaries and wages	1,308,600	1,279,539	1,216,885	1,212,445	
Employee benefits	387,526	411,082	393,511	352,001	
Supplies and durable goods	20,750	93,982	124,037	23,536	
Professional and contractual	92,069	102,069	92,560	64,032	
Continuing education	13,800	23,368	14,738	8,378	
Insurance and bonds	42,000	33,193	26,627	39,400	
Utilities	45,000	39,000	41,267	36,797	
Repairs and maintenance	51,000	53,500	62,992	42,090	
Rentals - equipment and other	1,900	1,500	1,084	567	
Miscellaneous	4,500	8,200	8,655	4,481	
Capital outlay	132,885	113,706	92,131	,	
1	2,100,030	2,159,139	2,074,487	1,783,727	

General Fund

Comparative Schedule of Revenues, Expenditures, and Fund Balances Budget and Actual

	For the Y	For the Year Ended June 30, 2022					
		Amounts	Actual	2021			
	Original	Final	Amounts	Actual			
Expenditures							
Fire:							
Salaries and wages	\$ 1,841,000	\$ 1,852,000	\$ 1,899,089	\$ 2,021,964			
Employee benefits	612,204	662,995	628,603	624,205			
Supplies and durable goods	98,200	80,300	80,360	156,735			
Professional and contractual	187,131	187,131	176,345	163,479			
Continuing education	61,000	26,000	19,117	13,933			
Insurance and bonds	77,000	29,637	14,819	74,564			
Utilities	41,000	41,000	49,908	41,032			
Repairs and maintenance	106,000	72,000	67,760	93,709			
Rentals - equipment and other	172,000	170,000	160,240	166,205			
Miscellaneous	16,000	18,450	22,741	8,320			
Capital outlay	251,000	233,000	4,195	20,000			
Debt service	· -	-	-	3,260			
	3,462,535	3,372,513	3,123,177	3,387,406			
Total public safety	5,562,565	5,531,652	5,197,664	5,171,133			
Public Works							
Public Works:							
Salaries and wages	259,913	324,032	327,149	266,427			
Employee benefits	131,366	163,250	166,255	128,933			
Supplies and durable goods	30,000	95,147	72,667	37,796			
Professional and contractual	64,334	61,288	54,114	55,634			
Continuing education	800	1,050	265	114			
Insurance and bonds	6,000	3,957	795	10,567			
Utilities	40,000	42,220	42,471	37,028			
Repairs and maintenance	82,000	37,000	28,382	33,628			
Rentals - equipment and other	137,000	130,000	127,103	131,733			
Miscellaneous	-	100	-	412			
Capital outlay	33,000	61,000	22,233	20,852			
	784,413	919,044	841,434	723,124			

(continued)

Comparative Schedule of Revenues, Expenditures, and Fund Balances
- Budget and Actual (continued)

General Fund

		For the Year Ended June 3 Budgeted Amounts					2021	
	Oı	riginal		Final	A	mounts		Actual
Expenditures (continued)								
Cemetery:								
Salaries and wages	\$	61,200	\$	85,163	\$	88,135	\$	73,531
Employee benefits		21,418		38,093		37,784		26,651
Supplies and durable goods		3,000		7,000		5,575		2,613
Professional and contractual		2,993		2,993		3,208		1,743
Continuing education		250		-		-		-
Insurance and bonds		3,000		1,823		912		2,608
Utilities		9,000		9,500		10,160		8,462
Repairs and maintenance		10,000		6,000		4,021		2,316
Rentals - equipment and other		22,408		18,908		16,829		18,923
Miscellaneous		-		-		1,206		1
Capital outlay		15,000		10,000		-		-
		148,269		179,480		167,830		136,848
Highways, Streets and Lights:								
Salaries and wages		3,791		1,200		891		170
Employee benefits		1,657		711		704		692
Supplies and durable goods		2,500		5,000		2,891		2,080
Professional and contractual		1,200		7,000		1,625		2,506
Insurance and bonds		10		-		-		3
Utilities		110,000		85,000		80,562		78,612
Repairs and maintenance		42,000		40,000		36,230		34,816
Equipment rental		500		1,500		680		67
Miscellaneous		-		1,144		1,144		-
Capital outlay		95,000		95,000		74,030		-
		256,658		236,555		198,757		118,946
Total public works	1	,189,340		1,335,079	1	,208,021		978,918

General Fund

Comparative Schedule of Revenues, Expenditures, and Fund Balances Budget and Actual

	For the Y	ear l	Ended June 3	30, 20)22		
	Budgeted	Amo	ounts		Actual		2021
	Original		Final	Amounts		Actual	
Expenditures							
Community and economic development							
Community and economic development:							
Salaries and wages	\$ -	\$	47,000	\$	42,080	\$	-
Employee benefits	-		13,662		13,321		-
Supplies and durable goods	-		3,904		3,505		-
Professional and contractual	-		27,200		26,354		-
Administrative services	-		7,190		7,190		-
Continuing education	-		1,200		1,831		-
Utilities	-		1,000		1,110		-
Community promotion	-		45,000		45,000		-
Miscellaneous			700		685		-
Total community and economic development			146,856		141,076		_
Recreation and Culture							
Parks and Recreation:							
Salaries and wages	108,000		130,502		123,826		124,290
Employee benefits	53,055		53,519		48,091		45,888
Supplies and durable goods	10,000		10,100		10,367		16,052
Professional and contractual	1,000		600		398		595
Insurance and bonds	12,000		5,716		2,859		11,412
Utilities	92,800		82,000		88,802		71,809
Repairs and maintenance	52,500		43,750		60,759		31,604
Rentals - equipment and other	85,000		105,000		91,797		92,981
Miscellaneous	20,000		20,439		20,430		20,002
Capital outlay	390,000		155,881		82,082		23,202
Community promotion	8,000		-		405		-
Total recreation and culture	832,355		607,507		529,816		437,835
Total expenditures	10,271,866		10,122,112		9,521,033		9,215,172
Excess (Deficiency) of Revenues							
Over Expenditures	259,447		832,759	1	1,135,932		796,567

(continued)

General Fund

Comparative Schedule of Revenues, Expenditures, and Fund Balances Budget and Actual (continued)

	For the Year Ended June 30, 2022						
	Budgeted	Amounts		Actual		2021	
	Original		Final		Amounts		Actual
Other Financing Sources (Uses)							
Transfers in:							
American Rescue Plan Act Fund	\$ -	\$	45,619	\$	25,619	\$	-
Transfers out:							
Building Authority Debt Fund	(112,443)		(112,470)		(112,470)		(112,851)
Building Inspection Fund	(122,568)		(122,568)		(61,284)		-
Marina Fund	(208,000)		(208,000)		(208,000)		(84,000)
Local Street Fund	-		-		-		(90,000)
Perpetual Lot Care Fund	-		-		(143,555)		-
Stores Fund	 (50,000)		(77,700)		(116,955)		(74,752)
Total other financing sources (uses)	 (493,011)		(475,119)		(616,645)		(361,603)
Net Changes in Fund Balance	(233,564)		357,640		519,287		434,964
Fund Balances, beginning of year	3,255,665		3,909,550		3,909,550		3,474,586
Fund Balances, end of year	\$ 3,022,101	\$	4,267,190	\$	4,428,837	\$	3,909,550
	 						· · · · · 1 · · 1 · · 1 ·

(concluded)



Enterprise Funds

Description of Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the City is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Sewage Fund. This fund is used to account for the cost of collecting and treating wastewater. Revenues are primarily from service charges to customers.

Water Fund. The cost of providing water services to City residents is accounted for by this fund. Revenues are primarily from charges to customers for water usage.

Sewage Fund

Comparative Schedule of Net Position

	Juno	e 30,
	2022	2021
Assets		
Current assets:		
Cash and cash equivalents	\$ 3,041,631	\$ 2,800,634
Accounts receivable, net	995,117	1,018,677
Prepaid expense	7,250	553
Total current assets	4,043,998	3,819,864
Noncurrent assets:		
Capital assets not being depreciated	262,474	592,610
Capital assets being depreciated, net	16,138,726	15,688,436
Total noncurrent assets	16,401,200	16,281,046
Total assets	20,445,198	20,100,910
Liabilities		
Current liabilities:		
Accounts payable	87,906	17,375
Accrued payroll	268	4,155
Accrued interest payable	7,919	8,862
Due to other funds	-	3,004
Bonds and notes payable - current portion	190,000	190,000
Total current liabilities	286,093	223,396
Noncurrent liabilities:		
Bonds and notes payable	1,420,659	1,610,659
Total liabilities	1,706,752	1,834,055
Net Position		
Net investment in capital assets	14,790,541	14,480,387
Restricted for:		
Debt service	29,375	29,922
Unrestricted	3,918,530	3,756,546
Total net position	\$ 18,738,446	\$ 18,266,855

Sewage Fund

Comparative Schedule of Revenues, Expenses and Changes in Net Position

	For the Years	s Ended June 30,
	2022	2021
Operating Revenues		
Charges for services	\$ 2,823,393	\$ 3,061,888
Other services	20,745	9,354
Total operating revenues	2,844,138	3,071,242
Operating Expenses		
Treatment plant:		
Employee benefits	87	10
Supplies and durable goods	55,005	26,374
Professional and contractual	758,384	731,274
Administrative services	234,203	229,611
Insurance	6,801	21,317
Utilities	280,021	269,055
Repairs and maintenance	2,226	916
Equipment rental	4,205	4,083
Depreciation	246,067	239,624
	1,586,999	1,522,264
Collection system:		•
Salaries and wages	36,012	38,905
Employee benefits	17,047	23,187
Professional and contractual	230,000	241,758
Administrative services	<u>-</u>	1,963
Utilities	25,826	17,811
Repairs and maintenance	30,068	13,642
Equipment rental	53,989	60,773
Miscellaneous	1,733	373
Depreciation	376,178	370,635
•	770,853	769,047
Total operating expenses	2,357,852	2,291,311
Operating Income (Loss)	486,286	779,931
Nonoperating Revenues (Expenses)		
Investment income and rents	18,470	17,769
Interest expense	(33,165)	(36,919)
Total nonoperating revenues (expenses)	(14,695)	<u> </u>
Change in Net Position	471,591	760,781
Net Position, beginning of year	18,266,855	17,506,074
Net Position, end of year	\$ 18,738,446	\$ 18,266,855

Sewage Fund

Comparative Schedule of Cash Flows

	 For the Years	Endeo	d June 30,
	2022		2021
Cash Flows from Operating Activities			
Receipts from customers and users	\$ 2,867,698	\$	2,984,153
Payments to suppliers	(1,384,424)		(1,390,047)
Payments to employees	(57,033)		(59,369)
Payments for interfund services used	 (237,207)		(229,262)
Net cash provided (used) by operating activities	 1,189,034		1,305,475
Cash Flows from Capital and Related Financing Activities			
Acquisition and construction of capital assets	(742,399)		(879,145)
Principal paid on capital debt	(190,000)		(185,000)
Interest paid on capital debt	 (34,108)		(37,842)
Net cash provided (used) by capital and related financing activities	 (966,507)		(1,101,987)
Cash Flows from Investing Activities			
Interest and dividends received	 18,470		17,769
Net cash provided (used) by investing activities	 18,470		17,769
Net increase (decrease) in cash and cash equivalents	240,997		221,257
Cash and Cash Equivalents, beginning of year	 2,800,634		2,579,377
Cash and Cash Equivalents, end of year	\$ 3,041,631	\$	2,800,634
			(continued)

(continued)

Sewage Fund

Comparative Schedule of Cash Flows (continued)

	For the Years Ended June 3				
		2022		2021	
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	\$	486,286	\$	779,931	
Adjustments to reconcile operating income					
to net cash provided (used) by operating activities					
Depreciation		622,245		610,259	
(Increase) decrease in accounts receivable		23,560		(87,089)	
(Increase) decrease in prepaid expense		(6,697)		234	
Increase (decrease) in accounts payable		70,531		(2,905)	
Increase (decrease) in accrued payroll		(3,887)		2,733	
Increase (decrease) in due to other funds		(3,004)		2,312	
Net cash provided (used) by operating activities	\$	1,189,034	\$	1,305,475	
Non-Cash Investing, Capital and Financing Activities					
Increase (decrease) in fair value of investments	\$	-	\$		
				(concluded)	

(concluded)

Water Fund

Comparative Schedule of Net Position

	June	230,
	2022	2021
Assets		
Current assets:		
Cash and cash equivalents	\$ 1,435,001	\$ 826,258
Accounts receivable, net	2,746,646	2,518,820
Prepaid expense	6,017	413
Total current assets	4,187,664	3,345,491
Noncurrent assets:		
Capital assets not being depreciated	186,845	711,402
Capital assets being depreciated, net	14,127,698	13,201,122
Total noncurrent assets	14,314,543	13,912,524
Total assets	18,502,207	17,258,015
Liabilities		
Current liabilities:		
Accounts payable	821	20,562
Deposits payable	2,550	2,875
Accrued payroll	268	1,176
Accrued interest payable	9,164	10,287
Bonds and notes payable - current portion	185,000	185,000
Total current liabilities	197,803	219,900
Noncurrent liabilities:		
Bonds and notes payable	1,328,160	1,513,160
Total liabilities	1,525,963	1,733,060
Net Position		
Net investment in capital assets	12,801,383	12,214,364
Restricted for:		
Debt service	29,375	29,922
Unrestricted	4,145,486	3,280,669
Total net position	\$ 16,976,244	\$ 15,524,955

Water Fund

Comparative Schedule of Revenues, Expenses and Changes in Net Position

		Ended June 30,
	2022	2021
Operating Revenues	¢ 2.579.779	¢ 2.470.207
Charges for services	\$ 3,578,768	\$ 3,470,307
Other services	1,748	260,045
Total operating revenues	3,580,516	3,730,352
Operating Expenses		
Production:		
Supplies and durable goods	169,221	144,865
Professional and contractual	687,035	665,303
Utilities	124,348	134,513
Repairs and maintenance	14,733	290,779
Miscellaneous	-	15,041
Depreciation	128,516	124,566
•	1,123,853	1,375,067
Distribution:		
Salaries and wages	35,976	34,425
Employee benefits	17,976	16,496
Professional and contractual	179,810	166,781
Administrative services	-	1,963
Insurance	5,513	-
Repairs and maintenance	92,393	207,883
Equipment rental	17,594	16,452
Miscellaneous	1,734	12,220
Depreciation	338,810	321,935
1	689,806	778,155
Commercial and general:		
Professional and contractual	48,315	47,567
Administrative services	236,500	229,611
Insurance	254	20,621
	285,069	297,799
Total operating expenses	2,098,728	2,451,021
Operating Income (Loss)	1,481,788	1,279,331
•		
Nonoperating Revenues (Expenses)	7.927	2 110
Investment income and rents	7,827	3,118
Interest expense	(38,326)	(42,820)
Total nonoperating revenues (expenses)	(30,499)	(39,702)
Change in Net Position	1,451,289	1,239,629
Net Position, beginning of year	15,524,955	14,285,326
Net Position, end of year	\$ 16,976,244	\$ 15,524,955

Water Fund Comparative Schedule of Cash Flows

	 For the Years Ended June 30,				
	2022		2021		
Cash Flows from Operating Activities					
Receipts from customers and users	\$ 3,352,365	\$	3,417,502		
Payments to suppliers	(1,366,295)		(1,723,606)		
Payments to employees	(54,860)		(51,033)		
Payments for interfund services used	 (236,500)		(231,996)		
Net cash provided (used) by operating activities	 1,694,710		1,410,867		
Cash Flows from Capital and Related Financing Activities					
Acquisition and construction of capital assets	(869,345)		(1,002,756)		
Principal paid on capital debt	(185,000)		(185,000)		
Interest paid on capital debt	 (39,449)		(43,943)		
Net cash provided (used) by capital and related financing activities	 (1,093,794)		(1,231,699)		
Cash Flows from Investing Activities					
Interest and dividends received	 7,827		3,118		
Net cash provided (used) by investing activities	 7,827		3,118		
Net increase (decrease) in cash and cash equivalents	608,743		182,286		
Cash and Cash Equivalents, beginning of year	826,258		643,972		
Cash and Cash Equivalents, end of year	\$ 1,435,001	\$	826,258		

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Water Fund
Comparative Schedule of Cash Flows (continued)

	For the Years l	Ended	l June 30,	
	2022		2021	
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	\$ 1,481,788	\$	1,279,331	
Adjustments to reconcile operating income				
to net cash provided (used) by operating activities	165.006		446.704	
Depreciation	467,326		446,501	
(Increase) decrease in accounts receivable	(227,826)		(315,725)	
(Increase) decrease in prepaid expenditures	(5,604)		(1.509)	
Increase (decrease) in accounts payable Increase (decrease) in deposits payable	(19,741)		(1,598) 2,875	
Increase (decrease) in accrued payroll	(325) (908)		(112)	
Increase (decrease) in due to other funds	 -		(422)	
Net cash provided (used) by operating activities	\$ 1,694,710	\$	1,410,867	
Non-Cash Investing, Capital and Financing Activities				
Increase (decrease) in fair value of investments	\$ _	\$		
			(concluded)	

Fiduciary Funds

Description of Funds

Pension Trust Funds

Pension Trust Fund. This fund is a trust fund used to record the activity of the City's pension plan. It was created and is operated under guidance of the Charter of the City of Alpena. The pension plan is financed by contributions from both the employees and the City.

Employee Health Care Fund. This fund is a trust fund used to record employee health care costs. The fund is financed by contributions from the City.

Combining Statement of Net Position - Fiduciary Funds

June 30, 2022

		Trust	Funds		
		Pension	Employee Health		
		Trust Fund	Care Fund		 Totals
Assets				_	_
Investments, at fair value:					
Short-term investment funds	\$	537,453	\$	26,926	\$ 564,379
Fixed income		6,034,849		591,271	6,626,120
Equity securities		18,931,463		1,263,976	20,195,439
Alternative investments		1,437,695		-	1,437,695
Interest receivable		60,132		467	 60,599
Total assets		27,001,592		1,882,640	28,884,232
Liabilities					
Accounts payable		30,774		1,412	32,186
		30,774		1,412	32,186
Net Position					
Net position restricted for pension/OPEB	\$	26,970,818	\$	1,881,228	\$ 28,852,046

Combining Statement of Changes in Net Position - Fiduciary Funds

For the Year Ended June 30, 2022

	Per				
		Trust			
		Pension	Emp	oloyee Health	
		Trust Fund		Care Fund	 Totals
Additions		_		_	_
Contributions:					
Employer	\$	1,072,812	\$	289,131	\$ 1,361,943
Employees		202,629			202,629
Total contributions		1,275,441		289,131	 1,564,572
Investment income:					
Net increase (decrease) in					
fair value of investments		(5,136,575)		(323,192)	(5,459,767)
Gain (loss) on securities sold		494,996		-	494,996
Interest and dividends		797,767		61,398	 859,165
		(3,843,812)		(261,794)	(4,105,606)
Less investment expense		142,916		-	142,916
Net investment income		(3,986,728)		(261,794)	(4,248,522)
Total additions		(2,711,287)		27,337	 (2,683,950)
Deductions					
Benefits		2,557,049		147,537	2,704,586
Lump-sum retirement payments		505,334		-	505,334
Employee refunds		21,337		-	21,337
Administrative expense		38,534		23,482	62,016
Miscellaneous		(694)			 (694)
Total deductions		3,121,560		171,019	 3,292,579
Change in Net Position		(5,832,847)		(143,682)	(5,976,529)
Net Position, beginning of year		32,803,665		2,024,910	 34,828,575
Net Position, end of year	\$	26,970,818	\$	1,881,228	\$ 28,852,046



Component Units

Description of Funds

Discretely presented component unit funds are entities for which the City is considered to be financially accountable. These funds are reported in a separate column to emphasize that they are legally separate from the City. They do not issue a separate financial report. These statements reconcile modified accrual fund financial statements to the full accrual presentation financial section of the report.

Downtown Development Authority No. 2 and No. 5. Organized to promote and rehabilitate the downtown area. The Authorities also sponsor downtown events.

Brownfield Redevelopment Authority Fund. This fund accounts for the administration and redevelopment of contaminated, blighted and functionally obsolete properties within the City of Alpena.

Economic Development Corporation. This fund was created to encourage business development and job creation within the City.

Component Units - Fund Based Statements Balance Sheet / Statement of Net Position

June 30, 2022

		Modified Accrual		all Accrual	Net Position Full Accrual		
Downtown Development Authority No. 2							
Assets							
Cash and cash equivalents	\$	239,103	\$	-	\$	239,103	
Prepaid item		312		-		312	
Capital assets not being depreciated		-		93,756		93,756	
Capital assets being depreciated, net				143,324		143,324	
Total assets	\$	239,415		237,080		476,495	
Liabilities and Fund Balance							
Liabilities							
Accounts payable	\$	1,057		-		1,057	
Due to primary government		3,670		-		3,670	
Accrued payroll		1,159		-		1,159	
Long-term liabilities:							
Due within one year							
Bonds and loans		-		3,642		3,642	
Due in more than one year				25.500		25.500	
Bonds and loans			-	35,508		35,508	
Total liabilities		5,886		39,150		45,036	
Fund Balance							
Unassigned		233,529		(233,529)		-	
Total fund balance		233,529		(233,529)		-	
Total liabilities and fund balance	\$	239,415					
Net Position							
Net investment in capital assets				197,930		197,930	
Unrestricted				233,529		233,529	
			-				
Total net position			\$	431,459	\$	431,459	

Component Units - Fund Based Statements Statement of Revenues, Expenditures, and Changes in Fund Balance / Statement of Activities

For the Year Ended June 30, 2022

	Modified Accrual		Full Accrual Adjustments		Net Position Full Accrual	
Downtown Development Authority No. 2						
Revenues						
Property taxes	\$	140,835	\$	-	\$	140,835
State shared revenue		5,229		-		5,229
State revenue		3,687		-		3,687
Investment income and rents		3,886		-		3,886
Other		4,457		-		4,457
Total revenues		158,094				158,094
Expenditures						
Current operations						
Community and economic development		180,246		4,894		185,140
Total expenditures		180,246		4,894		185,140
Change in Net Position		(22,152)		(4,894)		(27,046)
Net Position, beginning of year		255,681		202,824		458,505
Net Position, end of year	\$	233,529	\$	197,930	\$	431,459

Component Units - Fund Based Statements (continued) Balance Sheet / Statement of Net Position

June 30, 2022

	Modified Accrual		Full Accrual Adjustments		Net Position Full Accrual	
Downtown Development Authority No. 5						
Assets						
Cash and cash equivalents	\$	112	\$	-	\$	112
Accounts receivable		3,750		-		3,750
Taxes receivable		55		-		55
Prepaid items		46				46
Total assets	\$	3,963		-		3,963
Liabilities and Fund Balance						
Liabilities						
Accounts payable	\$	66				66
Total liabilities		66				66
Fund Balance						
Unassigned		3,897		(3,897)		-
Total fund balance		3,897		(3,897)		-
Total liabilities and fund balance	\$	3,963				
Net Position						
Unrestricted				3,897		3,897
Total net position			\$	3,897	\$	3,897

Component Units - Fund Based Statements (continued) Statement of Revenues, Expenditures, and Changes in Fund Balance / Statement of Activities

For the Year Ended June 30, 2022

	Modified Accrual		Full Accrual Adjustments		Net Position Full Accrual	
Downtown Development Authority No. 5						
Revenues						
Property taxes	\$	20,923	\$	-	\$	20,923
State revenue		46,250		-		46,250
Investment income and rents		6,219		-		6,219
Other		9,819				9,819
Total revenues		83,211				83,211
Expenditures						
Current operations						
Community and economic development		79,314				79,314
Total expenditures		79,314				79,314
Change in Net Position		3,897		-		3,897
Net Position, beginning of year						-
Net Position, end of year	\$	3,897	\$	<u>-</u>	\$	3,897

Component Units - Fund Based Statements (continued) Balance Sheet / Statement of Net Position

June 30, 2022

	Modified Accrual		Full Accrual Adjustments		Net Position Full Accrual	
Brownfield Redevelopment Authority						
Assets						
Cash and cash equivalents		253,621	\$	-	\$	253,621
Total assets	\$ 253,621				253,621	
Liabilities and Fund Balance						
Liabilities						
Unearned revenue	\$	9,184		-		9,184
Fund Balance						
Unassigned		244,437		(244,437)		
Total fund balance		244,437		(244,437)		
Total liabilities and fund balance	\$	253,621				
Net Position						
Unrestricted				244,437		244,437
Total net position			\$	244,437	\$	244,437

Component Units - Fund Based Statements (continued) Statement of Revenues, Expenditures, and Changes in Fund Balance / Statement of Activities

For the Year Ended June 30, 2022

Brownfield Redevelopment Authority	Modified Accrual		Full Accrual Adjustments		Net Position Full Accrual	
Revenues						
Taxes	\$	69,597	\$	-	\$	69,597
Federal revenue		41,292		-		41,292
Investment income and rents		2,070				2,070
Total revenues		112,959				112,959
Expenditures Current operations						
Community and economic development		110,856		_		110,856
Total expenditures		110,856		-		110,856
Change in Net Position		2,103		-		2,103
Net Position, beginning of year		242,334				242,334
Net Position, end of year	\$	244,437	\$		\$	244,437

Component Units - Fund Based Statements (continued) Balance Sheet / Statement of Net Position

June 30, 2022

	Modified Accrual		Full Accrual Adjustments		Net Position Full Accrual	
Economic Development Corporation						
Assets						
Cash and cash equivalents	\$	3,690	\$		\$	3,690
Total assets	\$	3,690				3,690
Liabilities and Fund Balance						
Liabilities	\$					
Fund Balance						
Unassigned		3,690		(3,690)		_
Total fund balance		3,690		(3,690)		-
Total liabilities and fund balance	\$	3,690				
Net Position						• • •
Unrestricted				3,690		3,690
Total net position			\$	3,690	\$	3,690

Component Units - Fund Based Statements Statement of Revenues, Expenditures, and Changes in Fund Balance / Statement of Activities

For the Year Ended June 30, 2022

	Modified Accrual		Full Accrual Adjustments		Net Position Full Accrual	
Economic Development Corporation						
Revenues						
Investment income and rents	\$	(2)	\$		\$	(2)
Total revenues		(2)				(2)
Expenditures						
Current operations						
Community and economic development		20				20
Total expenditures		20				20
Change in Net Position		(22)		-		(22)
Net Position, beginning of year		3,712				3,712
Net Position, end of year	\$	3,690	\$		\$	3,690



III. STATISTICAL SECTION

This part of the City of Alpena's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

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Sources. Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Net Position by Component (accrual basis of accounting)

Last Ten Fiscal Years Ended June 30,

	2022	2021	2020	2019
Governmental activities:				
Net investment in capital assets	\$ 26,378,681	\$ 27,459,339	\$ 28,975,295	\$ 29,357,887
Restricted	2,972,727	2,551,192	2,013,295	2,193,935
Unrestricted (deficit)	(4,122,091)	(4,599,584)	(6,384,910)	(6,766,856)
Total governmental activities net position	\$ 25,229,317	\$ 25,410,947	\$ 24,603,680	\$ 24,784,966
Business-type activities:				
Net investment in capital assets	\$ 27,591,924	\$ 26,694,751	\$ 25,499,610	\$ 24,094,788
Restricted	58,750	59,844	60,938	62,032
Unrestricted	8,064,016	7,037,215	6,230,852	5,961,837
Total business-type activities net position	\$ 35,714,690	\$ 33,791,810	\$ 31,791,400	\$ 30,118,657
Primary government:				
Net investment in capital assets	\$ 53,970,605	\$ 54,154,090	\$ 54,474,905	\$ 53,452,675
Restricted	3,031,477	2,611,036	2,074,233	2,255,967
Unrestricted	3,941,925	2,437,631	(154,058)	(805,019)
Total primary government net position	\$ 60,944,007	\$ 59,202,757	\$ 56,395,080	\$ 54,903,623

Source: City of Alpena's annual financial statements.

- (1) Discretely presented component units are not reflected.
- (2) GASB Statement No. 68 was implemented for the fiscal year ended June 30, 2015. This resulted in the presentation of the City's net pension liability on the statement of net position. Prior years were not restated.
- (3) GASB Statement No. 75 was implemented for the fiscal year ended June 30, 2018. This resulted in the presentation of the City's net OPEB liability on the statement of net position. Prior years were not restated.

2018	2017	2016	2015	2014	2013
\$ 29,130,937 3,035,026 (7,206,268)	\$ 26,846,092 2,508,760 (4,711,433)	\$ 26,865,755 3,011,227 (2,759,674)	\$ 22,427,381 3,235,956 (1,883,488)	\$ 22,654,358 3,220,811 2,746,139	\$ 22,941,089 3,318,030 3,181,073
\$ 24,959,695	\$ 24,643,419	\$ 27,117,308	\$ 23,779,849	\$ 28,621,308	\$ 29,440,192
\$ 22,568,997 350,631 5,233,049	\$ 20,689,973 227,050 7,449,577	\$ 19,657,320 227,050 6,416,536	\$ 19,769,556 236,932 4,187,213	\$ 19,524,442 281,374 2,756,908	\$ 19,185,172 1,081,374 2,116,301
\$ 28,152,677	\$ 28,366,600	\$ 26,300,906	\$ 24,193,701	\$ 22,562,724	\$ 22,382,847
¢ 51 600 024	Ф 47.52C0C5	Ф. AC 522 075	¢ 42.107.027	Ф 42.170.000	Ф 42.126.261
\$ 51,699,934 3,385,657 (1,973,219)	\$ 47,536,065 2,735,810 2,738,144	\$ 46,523,075 3,238,277 3,656,862	\$ 42,196,937 3,472,888 2,303,725	\$ 42,178,800 3,502,185 5,503,047	\$ 42,126,261 4,399,404 5,297,374
\$ 53,112,372	\$ 53,010,019	\$ 53,418,214	\$ 47,973,550	\$ 51,184,032	\$ 51,823,039

City of Alpena

Changes in Net Position (accrual basis of accounting)

Last Ten Fiscal Years Ended June 30,

	2022	2021	2020	2019
Expenses:				
Governmental activities:				
General government	\$ 3,996,966	\$ 3,293,492	\$ 3,333,847	\$ 3,245,641
Public safety	5,408,877	5,554,734	6,574,287	6,495,399
Public works	3,948,154	3,146,029	3,439,234	3,557,186
Recreation and culture	543,436	479,251	765,937	583,812
Community and economic development	138,146			
Interest on long-term debt	27,196	29,628	30,164	32,351
Total governmental activities	14,062,775	12,503,134	14,143,469	13,914,389
Business-type activities:				
Sewage	2,391,017	2,328,230	2,429,060	2,375,778
Water	2,137,054	2,493,841	2,223,962	2,163,952
Total business-type activities	4,528,071	4,822,071	4,653,022	4,539,730
Total primary government expenses	18,590,846	17,325,205	18,796,491	18,454,119
Program Revenues:				
Governmental activities:				
Charges for services:				
General government	1,792,883	1,591,418	2,157,205	1,988,411
Public safety	1,832,974	1,972,501	2,330,203	2,049,239
Public works	1,065,837	772,239	277,152	272,992
Recreation and culture	23,946	50,133	54,647	106,129
Community and economic development	29,957	8,267	-	-
Operating grants and contributions	3,086,219	2,869,365	2,587,738	2,515,409
Capital grants and contributions	3,660	3,310	205,692	1,072,018
Total governmental activities	7,835,476	7,267,233	7,612,637	8,004,198
Business-type activities:				
Charges for services:				
Sewage	2,844,138	3,071,242	3,031,720	3,108,692
Water	3,580,516	3,730,352	3,274,675	3,373,674
Total business-type activities	6,424,654	6,801,594	6,306,395	6,482,366
Total primary government program revenues	14,260,130	14,068,827	13,919,032	14,486,564
Net (Expense) Revenue:				
Governmental activities	(6,227,299)	(5,235,901)	(6,530,832)	(5,910,191)
Business-type activities	1,896,583	1,979,523	1,653,373	1,942,636
Total net expense	(4,330,716)	(3,256,378)	(4,877,459)	(3,967,555)

2018	2017	2016	2015	2014	2013
\$ 3,357,377	\$ 4,069,620	\$ 3,838,100	\$ 3,351,040	\$ 3,776,182	\$ 3,497,482
6,533,086	6,766,066	6,415,452	5,954,321	5,300,599	5,101,481
3,338,349	3,410,282	2,512,624	2,801,754	2,875,197	2,806,364
990,632	779,257	772,420	554,321	652,101	727,117
34,090	35,029	42,702	41,405	42,394	164,734
14,253,534	15,060,254	13,581,298	12,702,841	12,646,473	12,297,178
2,526,104	2,277,385	2,245,516	2,236,402	2,293,358	2,197,641
2,297,564	2,011,412	1,941,631	1,986,621	1,961,415	2,058,101
4,823,668	4,288,797	4,187,147	4,223,023	4,254,773	4,255,742
19,077,202	19,349,051	17,768,445	16,925,864	16,901,246	16,552,920
1,738,227	1,805,609	1,945,973	1,819,769	1,788,728	1,651,058
2,058,064	1,860,565	1,958,438	1,839,835	1,611,281	1,801,501
342,806	354,552	276,385	493,200	316,994	14,516
283,775	53,280	50,803	56,286	226,079	37,623
-	-	-	-	-	-
2,758,757	2,971,115	3,028,615	2,021,808	2,353,912	2,048,395
191,778	13,661	7,835	21,243	531,882	6,770
7,373,407	7,058,782	7,268,049	6,252,141	6,828,876	5,559,863
2.077.140	2 122 002	2 227 502	2.007.012	2 205 112	2 274 420
3,077,140	3,133,993	3,237,582	2,897,812	2,305,112	2,374,420
3,130,296	3,205,054	3,046,528	2,949,849	2,119,726	2,025,051
6,207,436	6,339,047	6,284,110	5,847,661	4,424,838	4,399,471
13,580,843	13,397,829	13,552,159	12,099,802	11,253,714	9,959,334
(6,880,127)	(8,001,472)	(6,313,249)	(6,450,700)	(5,817,597)	(6,737,315)
1,383,768	2,050,250	2,096,963	1,624,638	170,065	143,729
(5,496,359)	(5,951,222)	(4,216,286)	(4,826,062)	(5,647,532)	(6,593,586)

City of Alpena

Changes in Net Position (accrual basis of accounting) - continued

Last Ten Fiscal Years Ended June 30,

	2022	2021	2020	2019
General Revenues:				
Governmental Activities:				
Property taxes, levied for general purposes	\$ 4,090,366	\$ 3,929,252	\$ 3,835,745	\$ 3,800,880
Unrestricted state revenue	2,191,938	1,959,744	1,967,759	1,832,274
Investment earnings	(236,635)	12,239	160,105	101,808
Miscellaneous	-	-	-	-
Gain on sale of capital assets			8,765	500
Total Governmental Activities	6,045,669	5,901,235	5,972,374	5,735,462
Business-type Activities:				
Investment earnings	26,297	20,887	19,370	23,344
Special item - revenue adjustment				
Total Business-type Activities	26,297	20,887	19,370	23,344
Total primary government	6,071,966	5,922,122	5,991,744	5,758,806
Change in Net Position				
Governmental activities	(181,630)	665,334	(558,458)	(174,729)
Business-type activities	1,922,880	2,000,410	1,672,743	1,965,980
Total primary government	\$ 1,741,250	\$ 2,665,744	\$ 1,114,285	\$ 1,791,251

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2018	2017	2016	2015	2014	2013
\$ 3,760,951	\$ 3,811,792	\$ 3,917,618	\$ 3,808,509	\$ 3,830,486	\$ 3,837,297
1,689,706	1,682,923	1,239,267	1,157,360	1,126,128	1,090,489
43,855	32,068	39,115	42,524	38,055	42,368
-	-	-	-	4,044	16,581
45	800	8,300	<u>-</u> _		
5,494,557	5,527,583	5,204,300	5,008,393	4,998,713	4,986,735
		10.545		2.015	
179,355	15,444	10,242	6,339	9,812	25,945
(1,777,046)					
(1,597,691)	15,444	10,242	6,339	9,812	25,945
3,896,866	5,543,027	5,214,542	5,014,732	5,008,525	5,012,680
(1,385,570)	(2,473,889)	(1,108,949)	(1,442,307)	(818,884)	(1,750,580)
(213,923)	2,065,694	2,107,205	1,630,977	179,877	169,674
\$ (1,599,493)	\$ (408,195)	\$ 998,256	\$ 188,670	\$ (639,007)	\$ (1,580,906)

Fund Balances of Governmental Funds (modified accrual basis of accounting)

For the Last Ten Years June 30,

	2022	2021	2020	2019
General Fund:				
Nonspendable	\$ 120,363	\$ 56,790	\$ 46,358	\$ 50,276
Restricted	10,000	10,000	10,000	-
Committed	127,707	158,042	144,914	141,259
Unassigned	4,170,767	3,684,718	3,131,381	2,554,668
Total General Fund	4,428,837	3,909,550	3,332,653	2,746,203
All other governmental funds:				
Nonspendable-permanent fund	1,008,091	996,068	984,274	971,263
Nonspendable-special revenue funds	54,059	6,691	4,443	5,015
Restricted-special revenue funds	1,943,838	1,531,107	1,006,668	1,207,799
Restricted-debt service	10,798	10,784	12,192	13,511
Restricted - permanent fund	-	3,233	161	1,362
Committed-capital projects	410,903	401,286	386,522	369,127
Committed-special revenue funds	103,039	179,320	183,455	169,417
Total all other governmental funds	3,530,728	3,128,489	2,577,715	2,737,494
Total governmental funds	\$ 7,959,565	\$ 7,038,039	\$ 5,910,368	\$ 5,483,697

2018	2017	2016	2015	2014	2013
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
127,604 2,395,083	147,093 2,615,457	172,270 3,043,593	216,330 2,715,810	300,090 2,684,308	393,337 2,738,391
2,522,687	2,762,550	3,215,863	2,932,140	2,984,398	3,131,728
950,282	933,179	918,495	910,113	900,625	889,577
1,431,788 14,235	894,144 14,855	1,309,190 15,597	1,264,876 18,641	723,645 19,348	989,664 20,430
354,420	519,489	595,675	825,996	777,002	774,762
156,697		<u>-</u>		500,000	250,000
2,907,422	2,361,667	2,838,957	3,019,626	2,920,620	2,924,433
\$ 5,430,109	\$ 5,124,217	\$ 6,054,820	\$ 5,951,766	\$ 5,905,018	\$ 6,056,161

Changes in Fund Balances, Governmental Funds (modified accrual basis of accounting)

For the Last Ten Years June 30,

	2022	2021	2020	2019
Revenues				
Property taxes	\$ 4,203,587	\$ 3,858,960	\$ 3,767,356	\$ 3,747,988
Special assessment revenue	1,175	-	-	-
Licenses and permits	48,711	299,745	644,932	276,173
State revenue	4,123,094	3,722,010	3,547,336	4,227,469
Federal revenue	31,067	143,239	81,275	332,350
Local grant revenue	1,120,723	967,170	1,132,578	859,882
Charges for services	3,030,894	2,858,157	2,755,055	2,736,409
Investment income and rents	210,261	97,542	207,760	163,745
Fines and forfeitures	21,361	13,127	18,045	17,716
Other	164,638	141,058	139,042	212,963
Total revenues	12,955,511	12,101,008	12,293,379	12,574,695
Expenditures				
Current:				
General government	2,447,795	1,862,793	1,974,681	2,017,135
Public safety	5,534,580	5,598,592	6,303,958	5,816,464
Public works	3,151,305	2,001,187	2,791,599	3,756,297
Community and economic development	141,076	-	-	-
Recreation and culture	529,816	1,463,682	608,094	734,367
Debt service:				
Principal retirement	85,000	85,000	90,000	90,000
Interest and fees	27,458	29,263	30,872	32,581
Total expenditures	11,917,030	11,040,517	11,799,204	12,446,844
Excess (Deficiency) of Revenues				
Over Expenditures	1,038,481	1,060,491	494,175	127,851
Other Financing Sources (Uses)				
Bond and loan proceeds	-	-	-	-
Payment to escrow agent	-	-	-	-
Transfers from other funds	725,928	461,851	724,470	415,951
Transfers to other funds	(842,883)	(536,603)	(791,974)	(490,214)
Total other financing sources (uses)	(116,955)	(74,752)	(67,504)	(74,263)
Net Change in Fund Balances	\$ 921,526	\$ 985,739	\$ 426,671	\$ 53,588
Debt service as a percentage of noncapital expenditures	0.99%	1.06%	1.15%	1.23%
Debt service expenditures	112,458	114,263	120,872	122,581
•		11,040,517		
Total expenditures Capital Outlay (Reconciliation)	11,917,030	· · ·	11,799,204	12,446,844
Capital Outlay (Reconciliation)	(587,252)	(272,695)	(1,322,417)	(2,520,730)
	11,329,778	10,767,822	10,476,787	9,926,114

2018	2017	2016	2015	2014	2013
\$ 3,720,159	\$ 3,725,689	\$ 3,915,140	\$ 3,809,318	\$ 3,836,046	\$ 3,837,569
263,315	235,823	168,531	147,919	174,175	198,329
3,557,495	3,003,534	2,712,098	2,183,325	2,702,127	2,149,179
229,977	807,701	495,317	2,825	451,233	50,291
852,771	856,464	1,068,302	1,014,261	858,562	946,183
2,628,470	2,623,058	2,668,974	2,551,843	2,302,485	2,333,103
120,414	237,685	282,313	264,180	246,302	249,398
22,151	20,748	20,755	24,272	16,581	16,589
492,187	144,863	181,835	627,213	378,764	124,669
11,886,939	11,655,565	11,513,265	10,625,156	10,966,275	9,905,310
2 201 002	2 954 049	2,474,655	2.017.602	2 251 917	2 250 056
2,291,002 5,812,048	2,854,048 5,965,724	5,815,908	2,017,603 5,454,878	2,351,816 5,219,945	2,250,956 5,061,295
2,297,586	2,688,806	2,093,688	2,342,653	2,011,874	1,489,438
2,277,300	2,000,000	2,073,000	2,342,033	2,011,074	1,407,430
1,179,900	877,618	750,763	548,908	1,326,553	569,142
90,000	95,000	179,923	121,582	125,185	81,290
33,798	34,972	43,874	42,784	41,541	175,755
11,704,334	12,516,168	11,358,811	10,528,408	11,076,914	9,627,876
182,605	(860,603)	154,454	96,748	(110,639)	277,434
-	-	13,600	-	-	1,525,000
-	-	-	-	-	(1,425,000)
538,079	534,097	480,000	312,254	324,500	287,616
(610,179)	(604,097)	(545,000)	(362,254)	(365,004)	(383,066)
(72,100)	(70,000)	(51,400)	(50,000)	(40,504)	4,550
\$ 110,505	\$ (930,603)	\$ 103,054	\$ 46,748	\$ (151,143)	\$ 281,984
1.24%	1.23%	2.34%	1.81%	1.76%	2.74%
123,798	129,972	223,797	164,366	166,726	257,045
11,704,334	12,516,168	11,358,811	10,528,408	11,076,914	9,627,876
(1,730,395)	(1,920,693)	(1,793,165)	(1,460,977)	(1,597,199)	(260,737)
9,973,939	10,595,475	9,565,646	9,067,431	9,479,715	9,367,139

City of Alpena

Assessed and Estimated Actual Value of Taxable Property (1)

Last Ten Fiscal Years Ended June 30

		Real P	roperty	Personal	Property
Fiscal	Tax		Estimated		Estimated
Year	Year	Taxable	True Cash	Taxable	True Cash
Ended	Roll	Value	Value	Value	Value
06/30/13	2012	\$ 201,196,355	\$ 407,699,000	\$ 48,527,800	\$ 97,055,600
06/30/14	2013	199,934,022	404,689,400	47,592,400	95,184,800
06/30/15	2014	201,389,451	410,242,000	44,655,300	89,330,600
06/30/16	2015	204,757,450	422,850,000	49,834,600	99,669,200
06/30/17	2016	205,853,419	430,580,600	30,081,000	60,162,000
06/30/18	2017	209,249,826	449,021,400	28,542,800	57,085,600
06/30/19	2018	213,143,284	454,441,600	26,630,000	53,260,000
06/30/20	2019	219,681,787	481,155,800	23,533,800	47,007,000
06/30/21	2020	222,448,288	508,212,100	27,863,800	55,727,600
06/30/22	2021	230,562,366	461,124,732	23,578,400	47,156,800

⁽¹⁾ Includes industrial and commercial facilities tax and renaissance zones.

Source: City Assessor's office

Property Tax Levies and Collections

Last Ten Fiscal Years Ended June 30

11	G 1		ollected within	C	TD 4.1	T.	F' 1
	of the Levy Collections Percentage in Subseque		Total	Tax	Fiscal		
•					Tax	Year	Year
Years		of Levy	Amount		Levy	 Roll	Ended
4,656	\$	96.13%	3,999,835	\$	4,160,752	\$ 2011	06/30/12
2,559		99.92%	3,882,794		3,885,773	2012	06/30/13
5,232		99.79%	3,869,000		3,877,043	2013	06/30/14
2,817		99.93%	3,852,086		3,854,962	2014	06/30/15
8,699		98.96%	3,946,172		3,987,687	2015	06/30/16
88,073		97.62%	3,681,232		3,770,926	2016	06/30/17
75,533		97.97%	3,679,858		3,756,084	2017	06/30/18
322		98.27%	3,738,972		3,804,924	2018	06/30/19
1,935		98.25%	3,766,295		3,833,450	2019	06/30/20
8,710		97.93%	3,866,016		3,947,836	2020	06/30/21
0		99.65%	3,981,996		3,996,160	2021	06/30/22

Source: City Clerk/Treasurer/Finance Director's office from recap sheet

To	otal		
	Estimated	Taxable Value	Total
Taxable	True Cash	To Estimated	Direct
Value	Value	Actual Value	Tax Rate
\$ 249,724,155	\$ 504,754,600	49.47%	16.8816
247,526,422	499,874,200	49.52%	16.8816
246,044,751	499,572,600	49.25%	16.8816
254,592,050	522,519,200	48.72%	16.8816
235,934,419	490,742,600	48.08%	16.8816
237,792,626	506,107,000	46.98%	16.7516
239,773,284	507,701,600	47.23%	16.7516
243,215,587	528,162,800	46.05%	16.7516
250,312,088	563,939,700	44.39%	17.1066
254,140,766	508,281,532	50.00%	17.1066

Table 6

Total Collections to Date								
		Percentage						
	Amount	of Levy						
\$	4,004,491	96.24%						
	3,885,353	99.99%						
	3,874,232	99.93%						
	3,854,903	100.00%						
	3,954,871	99.18%						
	3,769,305	99.96%						
	3,755,391	99.98%						
	3,739,294	98.28%						
	3,768,230	98.30%						
	3,874,726	98.15%						
	3,981,996	99.65%						

Direct and Overlapping Property Tax Millage Rates (1) (per \$1,000 of assessed value)

Last Ten Fiscal Years Ended June 30

Fiscal	Tax					Alpena
Year	Year	General	Dial-a-Ride	Debt	Total City	Public
Ended	Roll	Fund	Fund	Service	Tax Rate	Schools
06/30/13	2012 (A)	16.2316	0.6500	-	16.8816	1.7500
06/30/13	2012 (B)	16.2316	0.6500	-	16.8816	19.7500
06/30/14	2013 (A)	16.2316	0.6500	-	16.8816	1.7500
06/30/14	2013 (B)	16.2316	0.6500	-	16.8816	19.7500
06/30/15	2014 (A)	16.2316	0.6500	-	16.8816	1.8000
06/30/15	2014 (B)	16.2316	0.6500	-	16.8816	19.8000
06/30/16	2015 (A)	16.2316	0.6500	-	16.8816	1.8000
06/30/16	2015 (B)	16.2316	0.6500	-	16.8816	19.8000
06/30/17	2016 (A)	16.2316	0.6500	-	16.8816	1.8000
06/30/17	2016 (B)	16.2316	0.6500	-	16.8816	19.8000
06/30/18	2017 (A)	16.1066	0.6450	-	16.7516	1.8000
06/30/18	2017 (B)	16.1066	0.6450	-	16.7516	19.8000
06/30/19	2018 (A)	16.1066	0.6450	-	16.7516	1.8000
06/30/19	2018 (B)	16.1066	0.6450	-	16.7516	19.8000
06/30/20	2019 (A)	16.1066	0.6450	-	16.7516	1.8000
06/30/20	2019 (B)	16.1066	0.6450	-	16.7516	19.8000
06/30/21	2020 (A)	16.1066	1.0000	-	17.1066	1.8000
06/30/21	2020 (B)	16.1066	1.0000	-	17.1066	19.8000
06/30/22	2021 (A)	16.1066	1.0000	-	17.1066	1.8000
06/30/22	2021 (B)	16.1066	1.0000	-	17.1066	19.7838

⁽¹⁾ In addition, the Downtown Development Authority No. 5 levies 1.99 mills in the Downtown District.

Source: City Treasurer

⁽A) Homestead Property

⁽B) Non-Homestead Property

Alpena Community College	Educational Service District	Alpena County	State Education Tax	Total Millage Rate
2.5000	2.1882	8.6931	6.0000	38.0129
2.5000	2.1882	8.6931	6.0000	56.0129
2.5000	2.1882	8.6931	6.0000	38.0129
2.5000	2.1882	8.6931	6.0000	56.0129
2.5000	2.1882	8.9474	6.0000	38.3172
2.5000	2.1882	8.9474	6.0000	56.3172
2.5000	2.1882	8.9474	6.0000	38.3172
2.5000	2.1882	8.9474	6.0000	56.3172
2.5000	2.1882	7.9474	6.0000	37.3172
2.5000	2.1882	7.9474	6.0000	55.3172
2.5000	2.1882	7.9474	6.0000	37.1872
2.5000	2.1882	7.9474	6.0000	55.1872
2.5000	2.1882	9.0324	6.0000	38.2722
2.5000	2.1882	9.0324	6.0000	56.2722
2.5000	2.1882	9.0324	6.0000	38.2722
2.5000	2.1882	9.0324	6.0000	56.2722
2.5000	2.1882	9.5604	6.0000	39.1552
2.5000	2.1882	9.5604	6.0000	57.1552
2.4957	2.1832	9.5467	6.0000	39.1322
2.4957	2.1832	9.5467	6.0000	57.1160

Principal Taxpayers - Top Ten

Current Year and Nine Years Ago

Taxpayer

LafargeHolcim

Alpena Power Company

Northland Area Federal Credit Union

Caterpillar Financial Services

Dynafab Inc.

Decorative Panels International

Sabra Alpena, LLC Besser Company Alpena Marc, LLC DTE Gas Company

Panel Processing, Inc. ATI Casting Services, LLC Conveyor Systems, Inc. Alpena Hotel, LLC

Alpena Wholesale Grocery

Ten largest taxpayers

Other taxpayers

Type of Business

Cement production

Electric power utility

Financial institution

Financial services

Industrial products

Hardboard manufacturing

Elderly assisted living facility

Concrete block making machines

Commercial rental Natural gas supplier

Hardboard processing plant

Machine shop and foundry

Conveyor manufacturer

Motel and restaurant

Wholesale groceries

(1) Percentages are based on the Ad Valorem and Special Act rolls.

Source: City Assessor's office.

J	June 30, 2022				June 30, 2013	3
	·	Percentage of			·	Percentage of
Total		Total		Total		Total
Taxable		Taxable		Taxable		Taxable
 Value	Rank	Value		Value	Rank	Value
\$ 14,866,458	1	5.85%	\$	39,320,301	1	15.75%
7,283,147	2	2.87%		5,266,895	3	2.11%
4,012,500	3	1.58%		, ,	_	_
3,474,200	4	1.37%			_	_
2,660,500	5	1.05%			-	-
2,640,069	6	1.04%		4,792,300	4	1.92%
2,607,673	7	1.03%			-	-
2,199,876	8	0.87%		6,376,826	2	2.55%
1,443,539	9	0.57%		1,652,893	10	0.66%
1,315,900	10	0.52%			-	-
	-	-		2,902,045	5	1.16%
	-	-		2,748,100	6	1.10%
	-	-		2,198,600	7	0.88%
	-	-		1,749,000	8	0.70%
	-			1,709,500	9	0.68%
42,503,862		16.72%		68,716,460		27.51%
 211,636,904		83.28%		181,007,695		72.49%
\$ 254,140,766		100.00%	_\$_	249,724,155		100.00%

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years Ended June 30

	G	overnn	nental Activit		Business-type Activities			tivities	
Fiscal	General			Ins	tallment		General		
Year	Obligation	Lanc	l Purchase	Pı	ırchase	O	bligation		Revenue
Ended	Bonds		Loans	Ob	ligations		Bonds		Bonds
06/30/13	\$ 1,610,000	\$	33,810	\$	-	\$	850,000	\$	1,655,000
06/30/14	1,720,000		13,625		-		800,000		1,405,000
06/30/15	1,540,000		7,043		53,090		750,000		1,110,000
06/30/16	1,395,000		-		38,810		700,000		820,000
06/30/17	1,300,000		-		9,700		650,000		540,000
06/30/18	1,210,000		-		5,800		600,000		265,000
06/30/19	1,120,000		-		8,785		550,000		_
06/30/20	1,030,000		_		8,691		500,000		_
06/30/21	945,000		-		3,725		450,000		-
06/30/22	860,000				1,936		400,000		-

Ratios of General Bonded Debt Outstanding

Last Ten Fiscal Years Ended June 30

				Governmen	tal Act	ivities				siness-type Activities
							A	Amounts		
Fiscal							Α	vailable	•	General
Year	Unlin	nited	I	Building		Other		in Debt	O	bligation
Ended	Tax Ref	unding	A	Authority	Debt		Service Funds		Bonds	
		_	•					_		
06/30/13	\$	-	\$	1,610,000	\$	33,810	\$	(20,430)	\$	850,000
06/30/14		-		1,720,000		13,625		(19,348)		800,000
06/30/15		-		1,540,000		7,043		(18,641)		750,000
06/30/16		-		1,395,000		-		(15,597)		700,000
06/30/17		-		1,300,000		-		(14,855)		650,000
06/30/18		-		1,210,000		-		(14,235)		600,000
06/30/19		-		1,120,000		-		(13,511)		550,000
06/30/20		-		1,030,000		-		(12,192)		500,000
06/30/21		-		945,000		-		(10,784)		450,000
06/30/22		-		860,000		-		(10,798)		400,000

^{(1) -} Per Table 13

^{(2) -} Per Table 5

			(1)				
	State of		Total	I	Personal	Percentage	
	Michigan		Primary		Income	of Personal	(1)
Re	volving Fund	G	overnment	_(In 7	Γhousands)	Income	Population
	_				_		
\$	5,503,819	\$	9,652,629	\$	197,701	4.88%	10,340
	5,208,819		9,147,444		204,675	4.47%	10,295
	4,908,819		8,368,952		205,975	4.06%	10,247
	4,603,819		7,557,629		197,736	3.82%	10,175
	4,298,819		6,798,519		207,380	3.28%	10,122
	3,993,819		6,074,619		215,035	2.82%	9,997
	3,683,819		5,362,604		214,304	2.50%	9,963
	3,368,819		4,907,510		227,057	2.16%	9,956
	3,048,819		4,447,544		239,078	1.86%	10,197
	2,723,819		3,985,755		245,771	1.62%	10,155
					*		

Table 10

Total Primary overnment	Taxable Value (2)	Percent Actual 7 Valu Prop	Γaxable le of	(1) Populat	tion	Per Capita	
\$ 2,473,380	\$ 249,724,155		0.99%	1	0,340	2	239
2,514,277	247,526,422		1.02%	1	0,295	2	244
2,278,402	246,044,751		0.93%	1	0,247	2	222
2,079,403	254,592,050		0.82%	1	0,175	2	204
1,935,145	235,934,419		0.82%	1	0,122	1	191
1,795,765	237,792,626		0.76%		9,997	1	180
1,656,489	239,773,284		0.69%		9,963	1	166
1,517,808	243,215,587		0.62%		9,956	1	152
1,384,216	250,312,088		0.55%	1	0,197	1	136
1,249,202	254,140,766		0.49%	1	0,155	1	123

Legal Debt Margin Information

Last Ten Fiscal Years Ended June 30

	2022	2021	2020	2019
Debt limit	\$ 25,414,077	\$ 25,031,209	\$ 24,321,559	\$ 23,977,328
Total net debt applicable to limit	3,971,085	4,429,200	4,895,318	5,349,093
Legal debt margin	\$ 21,442,992	\$ 20,602,009	\$ 19,426,241	\$ 18,628,235
Total net debt applicable to the limit as a percentage of debt limit	15.63%	17.69%	20.13%	22.31%

	1 1		1	1
Ta	h	Α	1	1
ı a	U)		- 1	

2018	2017	2016	2015	2014	2013
\$ 23,245,276	\$ 23,593,442	\$ 25,459,205	\$ 24,604,475	\$ 24,752,642	\$ 24,972,416
6,060,384	6,783,664	7,542,032	8,350,311	9,128,096	9,632,199
\$ 17,184,892	\$ 16,809,778	\$ 17,917,173	\$ 16,254,164	\$ 15,624,546	\$ 15,340,217
26.07%	28.75%	29.62%	33.94%	36.88%	38.57%

Legal Debt Margin Calculation for Fiscal Year Ended June 30, 2022							
Total taxable assessed valuation			\$ 254,140,766				
Charter debt limit - 10% of total taxable value Total debt applicable to the limit Less: amount available in debt funds	\$	3,981,883 10,798	25,414,077				
Total net debt applicable to limit			3,971,085				
Legal debt margin			\$ 21,442,992				

Computation of Direct and Overlapping Governmental Activities Debt

June 30, 2022

Table 12

Jurisdiction	Debt Outstanding	(1) Percentage Applicable to City of Alpena	Amount Applicable to City of Alpena	
Direct Debt				
City of Alpena				
Building Authority Bonds	\$ 860,000	100.00%	\$ 860,000	
Installment loans	1,936	0.00%	1,936	
			861,936	
Overlapping Debt				
Alpena County	\$ 14,550,000	25.12%	3,654,960	
Alpena Public Schools	39,590,000	21.73%	8,602,907	
Alpena Community College	200,000	21.73%	43,460	
			12,301,327	
Total direct and overlapping debt			\$ 13,163,263	

(1) Percentage of overlapping debt applicable to the City of Alpena is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the City's taxable assessed value that is within the City's boundaries and dividing it by overlapping government's total taxable assessed value.

Source: City Treasurer and Assessor's offices.

Demographic and Economic Statistics

Last Ten Fiscal Years Ended June 30

Table 13

Fiscal Year Ended	(1) Population	Personal Income (In Thousands)]	(3) Per Capita Income	(4) Median Age	(5) Education Attainment High School or Above	(6) School Enrollment	(7) Unemployment Rate
06/20/12	10.240	\$ 197.701 (2	. (10.120	42.5	90.20/	1 222	0.00/
06/30/13	10,340	, ,,,,,		5 19,120	42.5	89.3%	1,232	8.8%
06/30/14	10,295	204,675 (2)	19,881	42.5	89.3%	1,373	8.5%
06/30/15	10,247	205,975 (2)	20,101	45.6	88.6%	1,443	6.1%
06/30/16	10,175	197,736 (2)	19,434	46.2	89.9%	1,476	5.5%
06/30/17	10,122	207,380 (2)	20,488	41.6	90.9%	1,474	5.6%
06/30/18	9,997	215,035 (2)	21,510	42.1	91.9%	1,406	4.1%
06/30/19	9,963	214,304 (8)	21,510	42.1	91.9%	1,390	\$ 3.3%
06/30/20	9,956	227,057 (8)	22,806	42.2	92.0%	1,253	6.4%
06/30/21	10,197	239,078 (8)	23,446	42.4	92.6%	1,138	4.7%
06/30/22	10,155	245,771 (8)	24,202	44.1	93.3%	1,191	4.2%

^{(1) (2) (3) (5)} https://www.census.gov/quickfacts/fact/table/alpenacitymichigan,US/PST045221

⁽⁴⁾ Amerian Community Survey 5-yr Estimate

⁽⁶⁾ Alpena Public Schools - secondary enrollment.

⁽⁷⁾ MILMI.org Michigan Labor Market Information-Alpena County. Not seasonally adjusted.

⁽⁸⁾ Based on average income per person and population

^{*} Based on an estimate

Principal Employers

Current Year and Nine Years Ago

Taxpayer

MidMichigan Medical Center

Northeast Michigan Community Mental Health

Alpena Community College Alpena Public Schools

LafargeHolcim

Besser Company

Decorative Panels, Intl.

North Eastern Michigan Rehabilitation and Opportunity Center, Inc.

County of Alpena, Michigan Tendercare Michigan Inc. Devere Construction Company

Largest employers

Other employers

Total employment

Source: Direct phone call to companies

Source for total employment: datausa.io/profile/geo/alpena-county-mi

Most recent data is for 2020.

Type of Business

Hospital

Concrete block making machines

Multi-county authority

Education

Cement production Community college

Hardboard manufacturing

Local government Manufacturing

Long term care facility Construction contractor

	June 30, 2022			June 30, 2013			
Employees	Rank	Percentage of County of Alpena Employment	Employees	Rank	Percentage of County of Alpena Employment		
862	1	7.04%	976	1	7.26%		
345	2	2.82%	524	2	3.90%		
283	3	2.31%	278	4	2.07%		
279	4	2.28%	500	3	3.72%		
267	5	2.18%	189	6	1.41%		
223	6	1.82%	135	9	1.00%		
180	7	1.47%	187	7	1.39%		
140	8	1.14%			-		
131	9	1.07%	180	8	1.34%		
116	10	0.95%	200	5	1.49%		
		_	54	10	0.40%		
2,826		23.08%	3,223		23.98%		
9,420		76.92%	10,215		76.02%		
12,246		100.00%	13,438		100.00%		

City of Alpena

Full-Time Equivalent City Government Employees by Function

For the Last Ten Years June 30

<u>Function</u>	2022	2021	2020	2019
General government	14	18	17	17
Police protection				
Officers	17	17	16	17
Civilians	2	2	2	2
Crossing Guard	1	1	1	1
Fire protection				
Firefighters and officers	24	27	28	28
DPW	16	16	15	12
Total	74	81	79	77

Source: City Manager's Office

Operating Indicators by Function

For the Last Ten Years June 30

<u>Function</u>	2022	2021	2020	2019
Police protection				
Physical arrests	506	427	474	688
Traffic violations	524	529	584	488
Traffic violations - O.W.I.	54	29	40	41
Parking violations	657	775	1,011	879
Fire protection				
Calls answered (City EMS & Fire)	2,212	1,902	1,400	1,420
Inspections conducted	1,536	1,542	225	616
Ambulance runs	4,072	4,031	4,420	4,602
Sewage system				
Number of service connections	4,647	4,639	4,643	4,639
Average daily treatment-in gallons	2,660,000	2,477,000	3,490,000	3,500,000
Water system				
Number of service connections	4,649	4,640	4,646	4,640
Average daily treatment-in gallons	1,818,000	1,590,000	2,140,000	1,690,000

Sources: Various City departments

Note: Indicators are not available for the general government function.

Table 15

2018	2017	2016	2015	2014	2013
19	20	17	17	17	21
16	16	17	17	17	16
2	2	2	2 1	2 1	-
28	28	29	29	29	26
15	15	15	15	15	13
81	82	81	81	81	76

Table 16

2018	2017	2016	2015	2014	2013
541	613	605	592	620	580
633	625	566	574	494	459
50	39	55	30	45	49
1,276	1,179	1,485	1,184	690	326
1,987	1,309	1,227	1,076	1,067	1,197
182	200	200	200	219	250
5,020	4,926	5,183	5,213	5,216	5,195
4,574	4,659	4,798	4,798	4,774	4,774
2,980,000	2,000,000	2,895,082	2,914,166	2,590,000	2,590,000
4,578	4,665	4,798	4,798	4,770	4,770
1,536,000	1,530,000	2,020,000	2,169,166	2,190,000	2,190,000

City of Alpena

Capital Assets Statistics by Function

For the Last Ten Years June 30

<u>Function</u>	2022	2021	2020	2019
Public works				
Major streets (miles)	25.80	25.80	25.80	25.80
Local streets (miles)	44.18	44.04	44.04	44.04
Streetlights	1210	1210	1210	1210
Culture and recreation				
Community centers	1	1	1	1
Parks	16	16	16	16
Tennis courts	6	6	6	6
Volleyball courts	6	6	6	6
Marina	1	1	1	1
Playgrounds	4	4	4	4
Park shelter buildings	2	2	2	2
Ballfields	7	7	7	7
Horseshoe courts	5	5	5	5
Beaches	4	4	4	4
Boat Launches	3	3	3	3
Nature preserve	1	1	1	1
Civic Theatre	1	1	1	1
Skateboard parks	1	1	1	1
Bi-Path (miles)	18.53	18.53	18.53	18.53
Fish cleaning stations	1	1	1	1
Public restrooms	2	2	2	3
Public squares	1	1	1	1
DDA parks	2	2	2	2
Fire stations	1	1	1	1
Police protection				
Stations	1	1	1	1
Marked patrol units	8	8	8	8
Unmarked patrol units	2	1	2	4
Sewage system				
Sanitary sewers (miles)	82.60	82.60	82.60	82.60
Storm sewers (miles)	35.90	35.90	35.90	35.90
Treament capacity (gallons)	15,200,000	15,200,000	15,200,000	15,200,000
Water				
Water mains (miles)	81.32	81.32	81.32	81.32
Fire hydrants	610	610	610	610
Treament capacity (gallons)	6,000,000	6,000,000	6,000,000	6,000,000

Sources: Various City of Alpena departments

Table 17

2018	2017	2016	2015	2014	2013
25.80	25.80	25.80	25.80	25.80	25.80
44.04	44.04	44.04	44.04	44.04	44.04
1210	1210	1210	1210	1210	1210
1210	1210	1210	1210	1210	1210
1	1	1	1	1	1
16	16	16	16	16	16
6	6	6	6	6	6
6	6	6	6	6	6
1	1	1	1	1	1
4	4	4	4	4	4
2	2	2	2	2	2
7	7	7	7	7	7
5	5	5	5	5	5
4	4	4	4	4	4
3	3	3	3	3	3
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
18.53	18.53	18.53	18.53	18.53	18.53
1	1	1	1	1	1
3	3	2	2	2	2
1	1	1	1	1	1
2	2	2	2	2	2
1	1	1	1	1	1
1	1	1	1	1	1
8	7	6	6	7	7
4	3	7	3	3	3
	5	,	3	3	J
82.60	82.60	82.60	82.60	82.60	82.60
35.90	35.90	35.90	35.90	35.90	35.90
15,200,000	15,200,000	15,200,000	15,200,000	15,200,000	15,200,000
81.32	81.31	81.31	81.31	81.31	81.31
610	610	610	610	610	610
6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000

Miscellaneous Statistics

June 30, 2022

Table 18

Date of Incorporation: 1871

Form of Government: Council/Manager

Area in square miles: 8.8

Facilities and Services Not Included in the Reporting Entity

Education

Number of Elementary Schools

School District: 6

City: 3

Number of Elementary School Instructors

School District: 122

City: 81

Number of Secondary Schools

School District: 3

City: 2

Number of Secondary School Instructors

School District: 125

City: 74

Number of Community Colleges: 1

Number of Universities: 0

Hospitals

Number of Hospitals: 1 Number of Patient Beds: 139

Source: Various City of Alpena Departments



Philip T. Straley, CPA/PFS
Bernard R. Lamp, CPA
James E. Kraenzlein, CPA/ABV/CFF
Gary C. VanMassenhove, CPA
Jeff A. Taphouse, CPA
Andrew R. Lamp, CPA
Chelsea A. McConnell, CPA
Leah M. LaFave, CPA
Nicholas L. Cordes, CPA
Mark L. Sandula, CPA
John D. Faulman

Communication with Those Charged with Governance at the Conclusion of the Audit

To the Honorable Mayor and Members of the City Council City of Alpena, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Alpena, Michigan (the City) for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and *Government Auditing Standards*), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letters dated November 7, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the City changed accounting policies related to leases by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 87, *Leases*, in 2022. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

- Management's estimate of the depreciation expense is based on management's assumptions about the useful lives of its capital assets. We evaluated the key factors and assumptions used to develop the depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole;
- Management's estimate of the allowance for doubtful accounts for ambulance services is based on historical revenues, historical loss levels, and an analysis of the collectability of individual accounts.
 We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole;
- Management's estimate of its pension liability, OPEB liability, related deferred inflows of resources and related deferred outflows of resources, which is based upon actuarial valuations which considers such assumptions as the long-term expected return on plan assets, discount rates, future employee wages, inflation, mortality rates, and cost of living adjustments;

• Management's estimate of the amount that will be received regarding the sewerage and water litigation with the Charter Township of Alpena.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- The disclosure of Pension and OPEB information in Notes 15 and 16, respectively, to the financial statements because of assumptions used in the calculations of these liabilities;
- The disclosure of contingencies and claims in Note 19 to the financial statements, which discusses the ongoing litigation regarding the sewage and water rates with the Charter Township of Alpena.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Adjustments identified during the audit have been approved by management and recorded in the audited financial statements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 22, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis and other required supplementary information, as identified in the table of contents, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on other supplemental information, as identified in the table of contents, which accompany the financial statements but are not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Recent Pronouncements.

The Governmental Accounting Standards Board and Michigan Department of Treasury, in its continuing process of updating the accounting principles that all governments must adhere to. Upcoming GASB statements can be found in Note 22 to the financial statements.

Restriction on Use

This information is intended solely for the information and use of the City of Alpena, Michigan's City Council, and management of the City of Alpena and is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to thank the staff of the City of Alpena for their assistance during the audit.

We commend the City of Alpena for its excellent recordkeeping system and appreciate the opportunity to serve the City of Alpena, Michigan. If you have any questions, or if we can be of further service, please do not hesitate to contact us.

Very truly yours,

Straley Lamp & Kraenzlein P.C. December 22, 2022



Philip T. Straley, CPA/PFS Bernard R. Lamp, CPA James E. Kraenzlein, CPA/ABV/CFF Gary C. VanMassenhove, CPA Jeff A. Taphouse, CPA Andrew R. Lamp, CPA Chelsea A. McConnell, CPA Leah M. LaFave, CPA Nicholas L. Cordes, CPA Mark L. Sandula, CPA John D. Faulman

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Honorable Mayor and Members of the City Council Alpena, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Alpena, Michigan (the City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 22, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Other Matters

The Uniform Budgeting and Accounting Act, P.A. 2 of 1968, as amended, (MCL 141.421 et seq.) provides that a local governmental unit shall not incur expenditures in excess of the amount appropriated. In the fiscal year ended June 30 2022, there were occurrences of immaterial expenditures in excess of the final appropriated budget. These amounts are disclosed in Note 2 to the financial statements. Management does have strong internal controls; however, the situations causing the overages were unique. We recommend the City continue to monitor and amend the budget in a timely fashion to ensure expenditures do not exceed amounts budgeted.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Straley Lamp & Kraenzlein P.C.

December 22, 2022





235 West Chisholm Street, Alpena, MI 49707 Fax: (989) 356-3999 Phone (989) 354-4181

January 17, 2023

Alpena City Council

2022/2023 Target Mid-Year Report

Dear Mayor, Waligora,

Please accept the following update as our semi-annual report to the City Council.

Overview:

Economic development activity remains solid. For many developers, the threat of supply chain and labor disruptions are just issues they need to deal with as they look toward the future and expansion opportunities. I am and have been busy on many fronts. I spend considerable time working on behalf of the City and working with City staff on various matters related to economic development.

Grant Programs

MEDC RAP — The considerable time spent pursuing a subgrant through the MEDC to support the Eagle Ventures LLC (former Habitat Site) paid off with the notification of our award in the fall. The grant received represents 50% of the project cost. Grant award was just under \$5.0 million. This will support a \$10.0 million mixed use project featuring five retail spots on the lower level and 16 market rate apartments on the second story. The apartments are one to three bedrooms. Ideal retail tenants include a restaurant, a daycare center, and a health-related enterprise. They plan to start the project in the spring of 2023.

Target Business Development Activity:

Commerce Lots

One of the pairs of contiguous lots that was sold last year has been improved. The buyers have built a new building to house a new business – Wolverine Ice. They commenced operations. I see their ice coolers in front of some local businesses now. There remains another pair of contiguous lots that are available for sale.

> DDA

The DDA has several different projects underway. They include:

- Boundary expansion
- Parking plan development
- Review of the business expansion / grant program

> APC Site

In the fall, the Fairfield by Marriot (approximately 75 rooms) failed to come together. The cost of building materials and rising interest rates made the project no longer financially viable.

As soon as the Fairfield deal was terminated, another developer reached out with interest in a mixed-use project for the site. The specifics for this project are being developed currently. We entered into a six-month option agreement with the developer. To move to a purchase agreement, the developer needs to provide a detailed plan demonstrating the financial viability of the project, the capital formation, and the timing for the project. The developer will need to have the site work complete within 6 months of the sale. Other items:

- Initial project thoughts are mixed use with a focus on housing.
- An EGLE grant was secured to support the Fairfield project. We have notified EGLE that we intend on still taking advantage of the grant since the site will need to be cleaned up no matter the type of project. EGLE is supportive of the transfer of the grant and loan to this project.
- The Brownfield plan for the Marriot project may need to be modified for this project once the details are better known.

Former Habitat Site

Addressed above as part of MEDC Rap grant.

> Alpena Marc

Jeff Konczak has many irons in the fire which Anne Gentry and I have discussed with him. We stand ready to assist Jeff, as necessary.

- Sanctuary Cinema looks great. A marquis intersection and corner in our downtown now looks the part. Getting the high-end projectors (chips) was a challenge and held up the opening. It won't be long before the three theatres (screens) are ready for the public.
 Jeff is exploring a redevelopment liquor license to allow for beer and wine sales for movie goers.
- The former Vaughn Department store has been gutted on the inside. They have spent considerable time, energy, and financial capital already. The plans for the entire building to include a restaurant, a bakery, coworking space and open market space for vendors. Jeff is seeking MEDC support for this project. The MEDC has expressed interest in supporting the redevelopment. Jeff is gathering the elements required for a formal application. The costs of restoration on this large building are significant.

City property North of town:

<u>Fish and Wildlife</u> - The RFP was released in December 2021. The final bids / proposals were due to the GSA on Jan 6, 2022. The City has four executed purchase agreements on three parcels off North Industrial Hwy and on US 23. The developers expect to learn this spring which proposal will get the nod to move forward. Timing is uncertain at this point.





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<u>The Boat House</u> – After 20 years of ownership, the City has sold off a piece of the 93-acre parcel, and we expect that a project will unfold next spring. The Boathouse intends on building some larger storage units. Some may be condominium style where the owners buy the unit rather than renting it month-to-month. These will be larger units where boats, cars, and other large items can be kept.

Other activity outside of the city:

- ➤ <u>Hampton Inn</u>—It was announced in the fall that Hampton intends on building a 100 -room hotel out on M32. The site sits on the north side of M32 on the west corner of the road the terminates in the cul-de-sac where Omega Electric is located. The developer intends on starting in the spring of 2023 with completion in the summer of 2024.
 - <u>Aldi</u> The Charter Township of Alpena Brownfield Authority secured a \$1.0 million EGLE grant to help offset the clean-up costs of the contaminated APS bus garage property. Despite this grant, the developer and school system have been unable to find common ground on the final elements of the new bus garage. Given this, the developer has given up on the APS site and is considering another location on M32. The recent announcement of the Hampton on M32 may only add to the interest for Aldi. The site they are evaluating is also on the North side of M32. It is right across the access road from the proposed Hampton site.
- ➤ <u>Marshalls</u> Vertical construction is now underway. The developer intends on having the store built and in the hands of Marshalls this summer to allow them time to stock, hire, and train staff.
- CRTC Plans are to spend \$78 million during the year on upgrades and improvements.
 - o Fifth Generation Hangar The CRTC will have a new hangar and maintenance facility for the express purpose of supporting the fifth-generation military aircraft. These newer aircraft cannot fly into the base or train here since the tools and equipment necessary to maintain and repair them are not available here. Having the new hangar here (at a cost of \$23.0 million) will enhance the military value of the base by allowing for more training exercises. More training at CRTC means more visitors and specialized operators in and around the area. The project is planned to commence next spring.
 - o Runway The County and the Air National Guard / DoD are contributing \$52.0m to replace the runway in 2023. All the work will be started and completed during the year.
 - Given the disruption to the airport next year, it was determined the timing was right to upgrade the air control tower. Project estimate \$3.0 million.

<u>Starbucks & Urgent Care</u> - The windshield assessment is both are doing well. Plenty of cars and traffic at each.

I am aware of other projects across the area that are in the early exploration stages. I will continue to collaborate with the various parties to help address needs that arise. My goal remains to bring these projects from concept to reality.

Other Matters:

Housing

- There have been some light conversations about potential housing projects regionally, but nothing beyond talks at this point. The only formally announced project is the one underway in PI Township on E Grand Lake Road (16 units 8 buildings). Preselling has begun. These are 2- and 3-bedroom units with prices expected to be in the \$400,000 range. They are looking for a few presales before they commence vertical construction.
- The habitat site project that was included in our MEDC RAPP grant includes needed housing - 1 to 3 bedroom (16 units in total). This project will only move forward if the developer is successful in Target securing the grant.
- City Manager Rachel Smolinski and County Administrator Mary Catherine Hannah are leading a newly formed Alpena Housing Task Force. I serve on that committee. We secured the funding to order a housing need assessment and expect to have a draft in February for task force review and consideration.

Loan Report Updates

Target made 8 loans in 2022.

County Unemployment: As of Oct 31 2022: 4.2%

<u>Final Thoughts:</u> Despite negative macro-economic forces, development interest remains high. For some projects, these factors have little impact since the project was already committed to. I am encouraged by the level of interest that still exists. We saw how these same factors were enough to cause the abandonment of the Marriot project. I am grateful that interest remains high.

Lastly, I have been working on a plan to add capacity within Target to address a couple of key areas that represent low-hanging fruit that we should be taking advantage of. Grants are a powerful tool to help our area. I wrote a single grant and secured nearly \$5.0 million for a very transformative project. To do this, it required all my effort and attention. Grants of this size require a great deal of effort. Having a dedicated grant researcher, facilitator, and writer could be hugely beneficial for our region.

Additionally, having a person focus on helping our existing small businesses through the MEDC retention





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program will help keep our small businesses viable and lastly, working on the coordination of the housing task force would help to keep the process moving more efficiently and likely at a quicker pace. I feel this is critical to helping maintain our momentum and enhance activity levels.

Thank you for your support of Target.

Sincerely,

Michael W. Mahler Economic Development Director



2022 Report of the Huron Humane Society, Inc.

- Intake and adoption numbers for the Huron Humane Society in 2022
 - City of Alpena: 333 felines and 43 canines = 376 animals
 - Animals from the City of Alpena are given priority admission into HHS because of the service contract HHS has with the city. This is especially pronounced during "kitten season", when the City of Alpena kittens and cats jump felines from other geographic areas on the HHS cat waiting list. **243 kittens** from the city were taken in by HHS this past year.
 - A total of 91 animals came to HHS from other jurisdictions besides the City of Alpena.
 - Total Dog and Cat Intake in 2022: 414 cats & kittens and 53 dogs & puppies = 467 animals from all jurisdictions

Animal Outcome

- Adoption: 41 dogs and 362 cats were adopted in 2022, for a total of 403 animals adopted last year.
- Return to Owner: 7 dogs and 10 cats were returned to their owners in 2022
 = 17 animals
- The average length of stay for dogs at HHS is 17.5 days and the average length of stay for a cat at HHS is 33.3 days before being adopted.

Fiscal Responsibility

- In 2022, HHS took in \$303,214.21 and had expenses of \$289,120.5.
 - The price of almost everything has gone up, so the cost of taking care of all the animals that came through the HHS shelter this past year was \$649.28 per animal. That is a \$200 increase per animal over the cost per animal in 2021, which was \$449.
- Invested in the Veterinary & Structural Health of HHS, having:

- Alpena Community College's Manufacturing Technology Club finished their project to improve the doors on HHS's dog kennels and remodeled the canine storeroom.
- Installed new glass-front doors in the cat playrooms that allow natural light into the rooms and help stimulate cats in the winter, when they can't access the catio spaces.
- Installed a new light in the dog exercise yard that allows dogs and people alike to see better after dark.
- Lowered the catwalks in the kitten room to make learning to climb easier and less scary.
- Adding a donated television to the wall of the kitten playroom so the babies can watch fish and birds and bouncing balls.
- Constantly upgrading things that break and/or wear out.

Having demonstrated its continued commitment to fiscal, ethical, and humane responsibility in action over the past year, the Huron Humane Society respectfully asks for a small increase in funding and the renewal of its contract with the City of Alpena. If HHS were to bill the City the \$649 that it costs HHS to care for each of the 376 animals HHS took in from the City of Alpena in 2022, the bill would be more than \$244,000. It's important to note that \$649 per animal includes:

- Testing for common infectious diseases.
- Flea and tick treatments and preventatives
- Heartworm preventatives
- All standard age-appropriate vaccinations.
- Socialization
- Care and feeding for sometimes months at a time, as is the case with newborn kittens and puppies.
- Any needed veterinary care while the animal is at the shelter.
- Spay/neuter surgery performed by Alpena County veterinary clinics.

The services HHS is able to provide because of generous donors and funding from our service contract with the City benefit public health for animals and humans alike. We are honored to contribute to the health and happiness of so many Alpena pets and the families they eventually join and wish that it wasn't so expensive. We are not immune to the effects of inflation, but homeless kittens abandoned outside don't understand why the cost of food and medicine could deter us from being able to rescue them.

The Huron Humane Society requests \$22,500 from the City of Alpena, a small increase in the amount of funding by the city over last year. For this price, the City is covering \$59.84 of the \$649 it cost HHS to care for each of the 476 animals the Society took from City residents in 2022. That \$59.84 pays for the first round of testing and preventative treatment each animal receives. It doesn't cover spay/neuter services, veterinary care, vaccinations, the cost to employ professional animal care technicians to humanely care for the homeless companion animal residents of Alpena, the Society's insurance, maintenance, or utility costs. To put it further into perspective, the average cat spends 33.3 days at HHS before being adopted, which works out to about \$19.50 a day. Funding from the city covers about three days of care per cat. The average length of stay for a dog at HHS is about 17.5 days, which means it costs about \$37.08 per day to care for a dog. Funding from the city covers about 1.5 days of care for a dog at HHS.

Funding of \$22,500 is a good bargain for the City of Alpena and will be put to responsible use by the Huron Humane Society.

Thank you for valuing humane best practices for managing the homeless, unwanted, neglected, and abused animal problem in the City of Alpena. We at HHS are grateful for our strong relationship with the City of Alpena Police Department, which periodically brings us animals needing our services. We are truly appreciative of our relationship with the city and thank you for your commitment to the health and well-being of the domestic animal population of the city.

PROCLAMATION

WHEREAS, the Friends of the Thunder Bay National Marine Sanctuary was established October 2010, to support the mission of the Thunder Bay National Marine sanctuary – to identify, protect, conserve, and enhance the natural and maritime heritage resources, values, and qualities of the National Marine Sanctuary system for this and future generations throughout the nation; and

WHEREAS, the Thunder Bay International Film Festival, brought to the residents of Alpena through a joint effort of the International Ocean Film Festival and the Thunder Bay National Marine Sanctuary, hopes to bring a larger ocean awareness, an environment for interactive learning, and inspiration for local filmmakers; and

WHEREAS, the Thunder Bay International Film Festival will utilize the powerful form of film to communicate ocean and Great Lakes issues, and bring cultural events to Alpena and surrounding communities to inspire a shared vision of conservation of ocean and Great Lakes environments through stunning, sometimes controversial, and always conversation-starting films; and

WHEREAS, the Great Lakes Region, often considered the "Third Coast," is a vital part of global waterways, thus making global issues our issues too; and

WHEREAS, the Thunder Bay International Film Festival explores water issues through some of the most impressive ocean and Great Lakes films from around the world, complemented by social events, educational opportunities, and discussions with award winning, nationally recognized filmmakers.

NOW, THEREFORE, I, Matthew J. Waligora, by virtue of the authority vested in me as Mayor of the City of Alpena, **DO HEREBY PROCLAIM**: the week of January 23rd, 2023

THUNDER BAY INTERNATIONAL FILM FESTIVAL WEEK

In the City of Alpena.

Signed at Alpena, Michigan the 17th day of January 2023

Matthew J. Waligora Mayor

	CITY OF ALPENA QUARTERLY FINANCIAL REPORT - GENERAL FUND								
			at D	ecember 31, 2	022				
	(should be at 50% of budget)								
REVENUE	ORIGINAL	AMENDED	ACTUAL	% BUDGET	ACTUAL	EXPLANATION OF VARIANCE			
KEVENGE	BUDGET	BUDGET	YTD 12/31/22	RECEIVED	YTD 12/31/21	LAI LAIATION OF VARIANCE			
General Government	\$ 7,175,620	\$ 7,299,494	\$ 5,792,143	79.35%	\$ 5,528,305				
						Ambulance transport fees are low due to the annual reversing entry. Also, we did not			
Dublic Outst.	A 0 000 700	¢ 0.000.700	A 057.000	00.400/	6 070 040	get a FEMA grant for turnout gear, so the budget will need to be adjusted for that.			
Public Safety	\$ 2,888,700			33.16%					
Public Works Community & Economic Development	\$ 286,712 \$ 18,500			54.16% 39.16%		Low due to look of planning licenses and permit revenue			
Community & Economic Development	\$ 16,500	\$ 18,500	\$ 7,245	39.10%	\$ 7,708	i v			
Recreation & Culture	\$ 427,050	\$ 427,050	\$ 5,043	1.18%	\$ 4.193	The majority of the revenue (\$419,600) anticipated is for grants, none of which has been received			
Treereduen a culture	Ψ 121,000	Ψ 121,000	φ σ,σ1σ	1.1070	1,100				
_ , ,	# 504.000	# 504.000	40.000	4.000/	•	The majority of the anticipated revenue is from the ARPA fund			
Transfers In	\$ 521,000			1.92%		(\$506,000). It will be transferred as projects are completed.			
TOTAL REVENUE	\$11,317,582	\$11,441,456	\$ 6,927,550	60.55%	\$ 6,693,681				
	ODICINAL	AMENDED	ACTUAL	0/ DUDOET	ACTUAL				
EXPENDITURES	ORIGINAL	AMENDED	ACTUAL	% BUDGET	ACTUAL	EXPLANATION OF VARIANCE			
General Government	BUDGET	BUDGET	YTD 12/31/22	USED 67.39%	YTD 12/31/21	Lligh due to appual narment to the panaism fund			
	\$ 2,597,785	\$ 2,623,285	\$ 1,767,871 \$ 2,786,232			High due to annual payment to the pension fund.			
Public Safety Public Works	\$ 5,822,288 \$ 1,539,317	\$ 5,830,538 \$ 1,626,517	\$ 2,786,232 \$ 713,705	47.79% 43.88%	* , -,	Low due to capital projects that haven't been expensed.			
Health & Welfare	\$ 1,559,517	\$ 1,020,317	\$ 10,000	100.00%		New department created, no budget.			
Community & Economic Development	\$ 188,046	\$ 188,046	* -,	45.99%		New department created, no budget.			
Community & Loononillo Development	Ψ 100,040	Ψ 100,040	Ψ 00,707	40.0370	Ψ 01,701	Of the \$916,126 budgeted for capital in Parks, only \$18,450 has been			
Recreation & Culture	\$ 1,392,737	\$ 1,397,682	\$ 298,120	21.33%	\$ 259,285	expensed.			
Transfers Out	\$ 385,771			44.07%		·			
TOTAL EXPENDITURES	\$11,925,944	\$12,051,839	\$ 5,832,411	48.39%	\$ 5,763,376				
Revenue Over (Under) Expenditures	(\$608,362)	(\$610,383)	\$ 1,095,139		\$ 930,305				

CASH BALANCES AND INVESTMENTS	12/31/22	12/31/21	12/31/20
Budget Stabilization	30,620	30,270	30,109
Major Street	1,066,939	730,247	389,074
Local Street	810,444	639,387	445,808
Marina	100,322	158,877	187,631
Tree/Park Improvement	21,186	20,943	20,832
Brownfield Redevelopment Authority	5,027	15,027	11,943
Economic Development	3,678	3,702	3,712
Downtown Development Authority #2 (DDA #2)	159,699	168,292	184,787
Downtown Development Authority #5 (DDA #5)	0	40,936	13,816
Building Inspection	1,337	47,543	36,367
Building Authority Debt	3,364	12,252	12,876
Capital Improvement	111	109	109
Brownfield Capital Projects	0	1	1
Building Authority Construction	435	433	433
Sewage	3,238,028	2,968,059	
Water	2,041,407	1,142,103	130,657
Stores	-97,550	-72,125	-11,006
Brownfield Redevelopment Authority (BRA) Remediation Revolving	231,986	231,986	198,309
General Custodial	33,815	30,307	55,134
Current Tax Collection	412,539	432,922	551,468
General			
Cash	2,105,506	2,324,860	2,477,813
Certificate of Deposit	1,600,000	750,000	750,000
Municipal and US Bonds	1,789,900	1,729,900	1,180,000
Treasury Notes	100,000	0	0
Total	5,595,406	4,804,760	4,407,813
American Rescue Plan Act (ARPA)			
Cash	705,907	520,955	0
Treasury Bills	300,000	020,000	0
Total	1,005,907	520,955	0
Department of Public Works Construction	200 700	200.075	404.004
Cash	326,733	309,975	164,961
US Bond	100,000	100,000	100,000
Total	426,733	409,975	264,961
Cemetery Trust			

		LIST OF INVESTM	ENTS BY FUND						
FUND	TYPE OF INVESTMENT	INSTITUTION	TERM	RATE	BOOK VALUE	MARKET VALUE	PURCHASE DATE	CALLABLE (Y/N)	MATURITY
GENERAL	CERTIFICATE OF DEPOSIT	ALPENA ALCONA AREA CREDIT UNION	1 YEAR & 6 MONTHS	4.06%	250,000	250,000	12/2/2022	NO	6/2/2024
GENERAL	MUNICIPAL BOND	SOUTHEASTERN OAKLAND COUNTY RESOUR	2 YEARS & 8 MONTHS	4.00%	200,000	200,000	5/8/2020	NO	1/1/2023
GENERAL	US TREASURY SECURITY	TREASURY NOTES	1 YEAR	2.40%	100,000	98,215	6/13/2022	NO	5/31/2023
GENERAL	CERTIFICATE OF DEPOSIT	PNC BANK	9 MONTHS	4.75%	250,000	250,393	12/15/2022	NO	9/15/2023
GENERAL	CERTIFICATE OF DEPOSIT	NICOLET NATIONAL BANK	1 YEAR & 6 MONTHS	2.02%	150,000	150,000	2/15/2021	NO	2/15/2024
GENERAL	US GOVERNMENT BOND	FEDERAL HOME LOAN BANK (FHLB)	1 YEAR & 5 MONTHS	3.375%	250,000	245,825	10/7/2022	NO	3/8/2024
GENERAL	CERTIFICATE OF DEPOSIT	HORIZON BANK	2 YEARS	2.37%	250,000	250,000	4/23/2022	NO	4/23/2024
GENERAL	US GOVERNMENT BOND	FEDERAL AGRICULTURAL MORTGAGE CORP	12 YEARS	2.65%	250,000	243,193	5/3/2022	NO	5/2/2024
GENERAL	CERTIFICATE OF DEPOSIT	PUBLIC SERVICE	2 YEARS	4.45%	250,000	249,318	10/13/2022	NO	10/25/2024
GENERAL	MUNICIPAL BOND	ECORSE CREEK MI PUBLIC SCHOOL DISTRICT	5 YEARS	3.12%	240,000	218,107	4/28/2022	NO	5/1/2027
GENERAL	US GOVERNMENT BOND	FEDERAL HOME LOAN MORTGARGE CORP (FI	H 7 YEARS & 5 MONTHS	1.00%	100,000	85,328	7/8/2020	YES	12/30/2027
GENERAL	CERTIFICATE OF DEPOSIT	FIRST NATIONAL BANK OF AMERICA (FNBA)	7 YEARS	0.75%	250,000	249,345	2/2/2021	YES	1/28/2028
GENERAL	MUNICIPAL BOND	ALPENA PUBLIC SCHOOLS	8 YEARS	2.00%	250,000	232,075	7/18/2020	NO	5/1/2028
GENERAL	CERTIFICATE OF DEPOSIT	JP MORGAN CHASE BANK	7 YEARS & 6 MONTHS	0.75%	200,000	165,440	11/19/2020	YES	5/30/2028
GENERAL	MUNICIPAL BOND	CENTRAL MI UNIVERSITY MUN BOND	9 YEARS & 5 MONTHS	5.00%	200,000	210,184	4/29/2020	10/1/2025	10/1/2029
GENERAL	MUNICIPAL BOND	CITY OF WESTLAND	8 YEARS & 8 MONTHS	1.53%	200,000	158,648	2/17/2021	NO	11/1/2029
GENERAL	US GOVERNMENT BOND	FEDERAL FARM CREDIT BANK (FFCB)	8 YEARS & 11 MONTHS	1.14%	99,900	79,470	2/5/2021	YES	2/4/2030
TOTAL GENERAL					\$3,489,900	\$3,335,541			
AMERICAN RESCUE PLAN A	ACT (AUS TREASURY SECURITY	TREASURY BILLS	3 MONTHS	3.25%	300,000	299.940	10/6/2022	NO	1/5/2023
TOTAL ARPA				3.2070	\$300,000	,			17572025
DPW CONSTRUCTION	US GOVERNMENT BOND	FEDERAL FARM CAREDIT BANK (FFCB)	3 YEARS	0.31%	100,000	95,896	11/23/2020	YES	11/30/2023
TOTAL DPW CONSTRUCTION					\$100,000	\$95,896			
EQUIPMENT	CERTIFICATE OF DEPOSIT	CAPITAL ONE BANK	3 YEARS	1.40%	250,000	247,978	4/15/2020	NO	4/17/2023
EQUIPMENT	US TREASURY SECURITY	TREASURY NOTES	2 YEARS & 6 MONTHS	2.25%	300,000	288,294	4/6/2022	NO	10/31/2024
EQUIPMENT	US GOVERNMENT BOND	FEDERAL HOME LOAN BANK (FHLB)	5 YEARS	1.40%	200,000	183,730	4/7/2021	YES	4/28/2026
TOTAL EQUIPMENT					\$750,000	\$720,002		'	
TOTAL ALL FUNDS					\$4,639,900	\$4,451,379			



FINANCIAL REPORT

JULY 1, 2022 to DECEMBER 31, 2022

(50% OF BUDGET)

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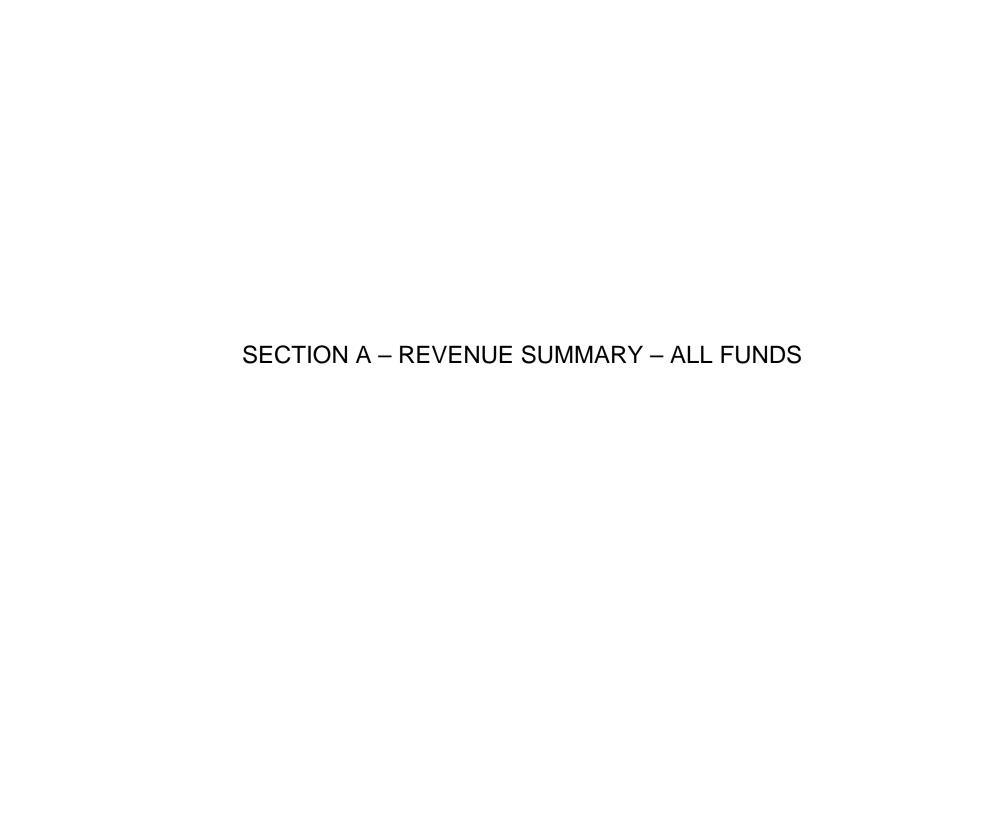
SECTION A - REVENUE SUMMARY - ALL FUNDS

SECTION B - EXPENDITURE SUMMARY - ALL FUNDS

SECTION C - DETAILED REVENUE REPORT

SECTION D - DETAILED EXPENDITURE REPORT

SECTION E - CASH BALANCES AND INVESTMENTS



REVENUE REPORT FOR CITY OF ALPENA

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
	THENDED DODGET	12/ 31/ 22	12/31/2022	- Dribriton		12/31/2021
Fund 101 - GENERAL FUND 000 - GENERAL GOVERNMENT	6,887,906.00	520,820.06	5,580,855.09	1,307,050.91	81.02	5,271,586.67
101 - CITY COUNCIL	50.00	0.00	3.43	46.57	6.86	45.34
172 - CITY MANAGER	40.00	0.00	149.91	(109.91)	374.78	452.06
191 - ACCOUNTING DEPARTMENT	724.00	56.11	356.24	367.76	49.20	99.65
212 - BUDGET	14.00	0.00	8.69	5.31	62.07	14.05
215 - CLERK	300.00	16.76	842.98	(542.98)	280.99	203.24
228 - INFORMATION TECHNOLOGY	356,035.00	125,830.00	200,682.56	155,352.44	56.37	206,046.67
253 - TREASURER	5,100.00	3.00	90.33	5,009.67	1.77	596.80
257 - ASSESSOR	20.00	0.00	11.94	8.06	59.70	19.13
265 - BUILDING & GROUNDS	0.00	0.00	1,158.50	(1,158.50)	100.00	0.00
266 - CITY ATTORNEY	0.00	0.00	11.38	(11.38)	100.00	18.16
270 - HUMAN RESOURCES	0.00	0.00	535.01	(535.01)	100.00	40.88
274 - RETIREMENT/PENSION	49,305.00	7,437.00	7,437.00	41,868.00	15.08	49,182.60
GENERAL GOVERNMENT	7,299,494.00	654,162.93	5,792,143.06	1,507,350.94	79.35	5,528,305.25
224	05.400.00	4 060 05	0.4.004.70	40.055.00		
301 - POLICE	95,100.00	1,963.85	84,234.72	10,865.28	88.57	89,993.92
320 - TRAINING - 302	2,000.00	0.00	1,039.04	960.96	51.95	0.00
336 - FIRE/EMS	2,791,600.00	184,495.33	872,556.63	1,919,043.37	31.26	882,053.81
PUBLIC SAFETY	2,888,700.00	186,459.18	957,830.39	1,930,869.61	33.16	972,047.73
441 - DEPT OF PUBLIC WORKS	220,477.00	54,350.14	115,712.62	104,764.38	52.48	141,660.98
444 - SIDEWALKS	2,000.00	1,572.07	3,600.79	(1,600.79)	180.04	559.48
447 - ENGINEERING	1,065.00	100.00	737.74	327.26	69.27	360.74
567 - CEMETERY	63,170.00	1,645.00	35,237.96	27,932.04	55.78	38,845.74
PUBLIC WORKS	286,712.00	57,667.21	155,289.11	131,422.89	54.16	181,426.94
701 - PLANNING	10,000.00	0.00	544.25	9,455.75	5.44	3,000.00
702 - ZONING	6,000.00	331.00	6,241.00	(241.00)	104.02	3,243.23
703 - CODE ENFORCEMENT	2,500.00	0.00	460.00	2,040.00	18.40	1,465.00
=						
COMMUNITY & ECON DEVELOPMENT	18,500.00	331.00	7,245.25	11,254.75	39.16	7,708.23
751 - PARKS & REC	427,050.00	1,625.00	5,042.55	422,007.45	1.18	4,192.65
RECREATION & CULTURE	427,050.00	1,625.00	5,042.55	422,007.45	1.18	4,192.65
931 - TRANSFERS IN/OTHER FINANCING SOURCES	521,000.00	0.00	10,000.00	511,000.00	1.92	0.00
TRANSFERS IN	521,000.00	0.00	10,000.00	511,000.00	1.92	0.00
Fund 101 - GENERAL FUND:						
TOTAL REVENUES	11,441,456.00	900,245.32	6,927,550.36	4,513,905.64	60.55	6,693,680.80
Fund 102 - BUDGET STABILIZATION FUND						
000 - GENERAL GOVERNMENT	120.00	56.66	242.38	(122.38)	201.98	78.63
GENERAL GOVERNMENT	120.00	56.66	242.38	(122.38)	201.98	78.63
931 - TRANSFERS IN/OTHER FINANCING SOURCES	5,000.00	0.00	0.00	5,000.00	0.00	0.00
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REVENUE REPORT FOR CITY OF ALPENA

PERIOD ENDING 12/31/2022

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	ACTIVITY FOR MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 102 - BUDGET STABILIZATION FUND TRANSFERS IN	5,000.00	0.00	0.00	5,000.00	0.00	0.00
Fund 102 - BUDGET STABILIZATION FUND:						
TOTAL REVENUES	5,120.00	56.66	242.38	4,877.62	4.73	78.63
Fund 151 - CEMETERY TRUST FUND 000 - GENERAL GOVERNMENT	0.00	0.00	5,860.00	(5,860.00)	100.00	3,913.45
GENERAL GOVERNMENT	0.00	0.00	5,860.00	(5,860.00)	100.00	3,913.45
Fund 151 - CEMETERY TRUST FUND:						
TOTAL REVENUES	0.00	0.00	5,860.00	(5,860.00)	100.00	3,913.45
Fund 202 - MAJOR STREET FUND 000 - GENERAL GOVERNMENT	1,735,260.00	98,056.76	457,886.69	1,277,373.31	26.39	459,689.75
GENERAL GOVERNMENT	1,735,260.00	98,056.76	457,886.69	1,277,373.31	26.39	459,689.75
450 - ADMIN 459 - MAINTENANCE - STREETS	10.00 560.00	0.00	6.27 363.21	3.73 196.79	62.70 64.86	10.15 556.95
PUBLIC WORKS	570.00	0.00	369.48	200.52	64.82	567.10
931 - TRANSFERS IN/OTHER FINANCING SOURCES	5,000.00	0.00	0.00	5,000.00	0.00	0.00
TRANSFERS IN	5,000.00	0.00	0.00	5,000.00	0.00	0.00
Fund 202 - MAJOR STREET FUND:	· ·					
TOTAL REVENUES	1,740,830.00	98,056.76	458,256.17	1,282,573.83	26.32	460,256.85
Fund 203 - LOCAL STREET FUND 000 - GENERAL GOVERNMENT	429,675.00	35,756.50	147,001.28	282,673.72	34.21	140,157.48
GENERAL GOVERNMENT	429,675.00	35,756.50	147,001.28	282,673.72	34.21	140,157.48
450 - ADMIN 459 - MAINTENANCE - STREETS	10.00	0.00	6.27 363.21	3.73 196.79	62.70 64.86	10.15 556.95
PUBLIC WORKS	570.00	0.00	369.48	200.52	64.82	567.10
931 - TRANSFERS IN/OTHER FINANCING SOURCES	180,000.00	43,750.00	87,500.00	92,500.00	48.61	87,500.00
TRANSFERS IN	180,000.00	43,750.00	87,500.00	92,500.00	48.61	87,500.00

REVENUE REPORT FOR CITY OF ALPENA

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 203 - LOCAL STREET FUND						
Fund 203 - LOCAL STREET FUND:						
TOTAL REVENUES	610,245.00	79,506.50	234,870.76	375,374.24	38.49	228,224.58
Fund 211 - MARINA FUND 000 - GENERAL GOVERNMENT	602,050.00	1,591.95	179,889.89	422,160.11	29.88	89 , 901.73
GENERAL GOVERNMENT	602,050.00	1,591.95	179,889.89	422,160.11	29.88	89,901.73
597 - MARINA	30.00	0.00	69.41	(39.41)	231.37	27.70
PUBLIC WORKS	30.00	0.00	69.41	(39.41)	231.37	27.70
931 - TRANSFERS IN/OTHER FINANCING SOURCES	110,000.00	27,500.00	55,000.00	55,000.00	50.00	104,000.00
TRANSFERS IN	110,000.00	27,500.00	55,000.00	55,000.00	50.00	104,000.00
Fund 211 - MARINA FUND:						
TOTAL REVENUES	712,080.00	29,091.95	234,959.30	477,120.70	33.00	193,929.43
Fund 213 - TREE/PARK IMP FUND 000 - GENERAL GOVERNMENT	80.00	39.20	167.70	(87.70)	209.63	54.40
GENERAL GOVERNMENT	80.00	39.20	167.70	(87.70)	209.63	54.40
Fund 213 - TREE/PARK IMP FUND:						
TOTAL REVENUES	80.00	39.20	167.70	(87.70)	209.63	54.40
Fund 243 - BROWNFIELD REDEV AUTH 000 - GENERAL GOVERNMENT	1,000.00	0.00	0.00	1,000.00	0.00	0.00
GENERAL GOVERNMENT	1,000.00	0.00	0.00	1,000.00	0.00	0.00
Fund 243 - BROWNFIELD REDEV AUTH:						
TOTAL REVENUES	1,000.00	0.00	0.00	1,000.00	0.00	0.00
Fund 244 - ECONOMIC DEVELOPMENT 000 - GENERAL GOVERNMENT	0.00	0.03	0.19	(0.19)	100.00	(1.81)
GENERAL GOVERNMENT	0.00	0.03	0.19	(0.19)	100.00	(1.81)

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REVENUE REPORT FOR CITY OF ALPENA

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	ACTIVITY FOR MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 244 - ECONOMIC DEVELOPMENT						
Fund 244 - ECONOMIC DEVELOPMENT :						
TOTAL REVENUES	0.00	0.03	0.19	(0.19)	100.00	(1.81)
Fund 246 - DDA NO. 2 000 - GENERAL GOVERNMENT	205,888.00	2,282.60	93,764.82	112,123.18	45.54	5,743.00
GENERAL GOVERNMENT	205,888.00	2,282.60	93,764.82	112,123.18	45.54	5,743.00
Fund 246 - DDA NO. 2:						
TOTAL REVENUES	205,888.00	2,282.60	93,764.82	112,123.18	45.54	5,743.00
Fund 248 - DDA NO. 5 000 - GENERAL GOVERNMENT	0.00	0.00	0.00	0.00	0.00	55,991.90
GENERAL GOVERNMENT	0.00	0.00	0.00	0.00	0.00	55,991.90
Fund 248 - DDA NO. 5:						
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	55,991.90
Fund 249 - BUILDING INSPECTION FUND 000 - GENERAL GOVERNMENT	334,600.00	17,693.79	150,661.87	183,938.13	45.03	151,155.88
GENERAL GOVERNMENT	334,600.00	17,693.79	150,661.87	183,938.13	45.03	151,155.88
371 - INSPECTION	300.00	0.00	190.98	109.02	63.66	293.76
PUBLIC SAFETY	300.00	0.00	190.98	109.02	63.66	293.76
703 - CODE ENFORCEMENT	2,000.00	0.00	718.46	1,281.54	35.92	450.00
COMMUNITY & ECON DEVELOPMENT	2,000.00	0.00	718.46	1,281.54	35.92	450.00
931 - TRANSFERS IN/OTHER FINANCING SOURCES	55,219.00	0.00	0.00	55,219.00	0.00	61,284.00
TRANSFERS IN	55,219.00	0.00	0.00	55,219.00	0.00	61,284.00
Fund 249 - BUILDING INSPECTION FUND:						
TOTAL REVENUES	392,119.00	17,693.79	151,571.31	240,547.69	38.65	213,183.64
Fund 285 - AMERICAN RESCUE PLAN ACT						

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REVENUE REPORT FOR CITY OF ALPENA

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ACTIVITY FOR 2022-23 MONTH YTD BALANCE AVAILABLE % BDGT YTD BALANCE ACCOUNT DESCRIPTION AMENDED BUDGET 12/31/22 12/31/2022 BALANCE USED 12/31/2021 Fund 285 - AMERICAN RESCUE PLAN ACT 000 - GENERAL GOVERNMENT GENERAL GOVERNMENT Fund 285 - AMERICAN RESCUE PLAN ACT : 0.00 1,879.91 8,098.52 (8,098.52) 100.00 TOTAL REVENUES 521,040.00 Fund 369 - BUILDING AUTHORITY DEBT 000 - GENERAL GOVERNMENT 0.00 (35.30)35.30 GENERAL GOVERNMENT 0.00 4.99 (35.30)0.58 931 - TRANSFERS IN/OTHER FINANCING SOURCES 90,000.00 (90,000.00)100,000.00 90,000.00 (90,000.00) 100.00 100,000.00 TRANSFERS IN Fund 369 - BUILDING AUTHORITY DEBT: TOTAL REVENUES 0.00 4.99 90,035.30 (90,035.30) 100.00 100,000.58 Fund 401 - CAPITAL IMPROVEMENT FUND 000 - GENERAL GOVERNMENT 0.28 GENERAL GOVERNMENT Fund 401 - CAPITAL IMPROVEMENT FUND: 0.00 0.20 0.87 0.28 TOTAL REVENUES (0.87) 100.00 Fund 403 - BROWNFIELD CAPITAL PROJEC 0.00 0.00 000 - GENERAL GOVERNMENT 0.00 GENERAL GOVERNMENT 0.00 Fund 403 - BROWNFIELD CAPITAL PROJEC: TOTAL REVENUES 0.00 0.00 51,481.61 (51,481.61) 100.00 0.00 Fund 469 - BUILDING AUTHORITY CONST 000 - GENERAL GOVERNMENT 0.02 0.00 GENERAL GOVERNMENT

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22	2022-23	ACTIVITY FOR MONTH	YTD BALANCE	AVAILABLE	% BDGT	YTD BALANCE
ACCOUNT DESCRIPTION	AMENDED BUDGET	12/31/22	12/31/2022	BALANCE	USED	12/31/2021
Fund 469 - BUILDING AUTHORITY CONST						
Fund 469 - BUILDING AUTHORITY CONST:						
TOTAL REVENUES	0.00	0.64	2.28	(2.28)	100.00	0.02
Fund 496 - DPW CONSTRUCTION FUND 000 - GENERAL GOVERNMENT	0.00	1,871.32	9,835.50	(9,835.50)	100.00	7,342.51
GENERAL GOVERNMENT	0.00	1,871.32	9,835.50	(9,835.50)	100.00	7,342.51
Fund 496 - DPW CONSTRUCTION FUND:				_		_
TOTAL REVENUES	0.00	1,871.32	9,835.50	(9,835.50)	100.00	7,342.51
Fund 590 - SEWER FUND 000 - GENERAL GOVERNMENT	2,945,500.00	132,297.16	1,389,898.95	1,555,601.05	47.19	1,404,483.68
GENERAL GOVERNMENT	2,945,500.00	132,297.16	1,389,898.95	1,555,601.05	47.19	1,404,483.68
537 - TREATMENT 538 - COLLECTION	0.00	0.00	7.21 8.82	(7.21) (8.82)	100.00	11.63 14.31
PUBLIC WORKS	0.00	0.00	16.03	(16.03)	100.00	25.94
Fund 590 - SEWER FUND:						
TOTAL REVENUES	2,945,500.00	132,297.16	1,389,914.98	1,555,585.02	47.19	1,404,509.62
Fund 591 - WATER FUND 000 - GENERAL GOVERNMENT	3,539,600.00	138,966.76	1,811,254.07	1,728,345.93	51.17	1,815,384.13
GENERAL GOVERNMENT	3,539,600.00	138,966.76	1,811,254.07	1,728,345.93	51.17	1,815,384.13
541 - PRODUCTION 542 - DISTRIBUTION 543 - COMMERCIAL	0.00 15.00 40.00	0.00 0.00 0.00	600.00 8.82 24.58	(600.00) 6.18 15.42	100.00 58.80 61.45	0.00 14.31 38.65
PUBLIC WORKS	55.00	0.00	633.40	(578.40)	1,151.64	52.96
Fund 591 - WATER FUND:						
TOTAL REVENUES	3,539,655.00	138,966.76	1,811,887.47	1,727,767.53	51.19	1,815,437.09
Fund 633 - STORES FUND 931 - TRANSFERS IN/OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	25,000.00

REVENUE REPORT FOR CITY OF ALPENA

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	ACTIVITY FOR MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 633 - STORES FUND						
TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	25,000.00
Fund 633 - STORES FUND:				·		
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	25,000.00
Fund 643 - BRA REMEDIATION REVOLVING 000 - GENERAL GOVERNMENT	0.00	0.00	0.00	0.00	0.00	2,070.10
GENERAL GOVERNMENT	0.00	0.00	0.00	0.00	0.00	2,070.10
Fund 643 - BRA REMEDIATION REVOLVING:						
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	2,070.10
Fund 661 - EQUIPMENT FUND 000 - GENERAL GOVERNMENT	883,850.00	73,752.70	365,478.35	518,371.65	41.35	517,437.64
GENERAL GOVERNMENT	883,850.00	73,752.70	365,478.35	518,371.65	41.35	517,437.64
931 - TRANSFERS IN/OTHER FINANCING SOURCES	50,000.00	12,500.00	25,000.00	25,000.00	50.00	0.00
TRANSFERS IN	50,000.00	12,500.00	25,000.00	25,000.00	50.00	0.00
Fund 661 - EQUIPMENT FUND:						
TOTAL REVENUES	933,850.00	86,252.70	390,478.35	543,371.65	41.81	517,437.64
Fund 731 - RETIREMENT FUND 000 - GENERAL GOVERNMENT	0.00	375,557.32	561,569.86	(561,569.86)	100.00	1,053,634.20
GENERAL GOVERNMENT	0.00	375,557.32	561,569.86	(561,569.86)	100.00	1,053,634.20
Fund 731 - RETIREMENT FUND:						
TOTAL REVENUES	0.00	375,557.32	561,569.86	(561,569.86)	100.00	1,053,634.20
Fund 736 - EMPLOYEE HEALTH CARE FUND 000 - GENERAL GOVERNMENT	0.00	14,850.78	(4,813.68)	4,813.68	100.00	49,546.90
GENERAL GOVERNMENT	0.00	14,850.78	(4,813.68)	4,813.68	100.00	49,546.90
931 - TRANSFERS IN/OTHER FINANCING SOURCES	0.00	0.00	314,364.00	(314,364.00)	100.00	289,131.00

REVENUE REPORT FOR CITY OF ALPENA

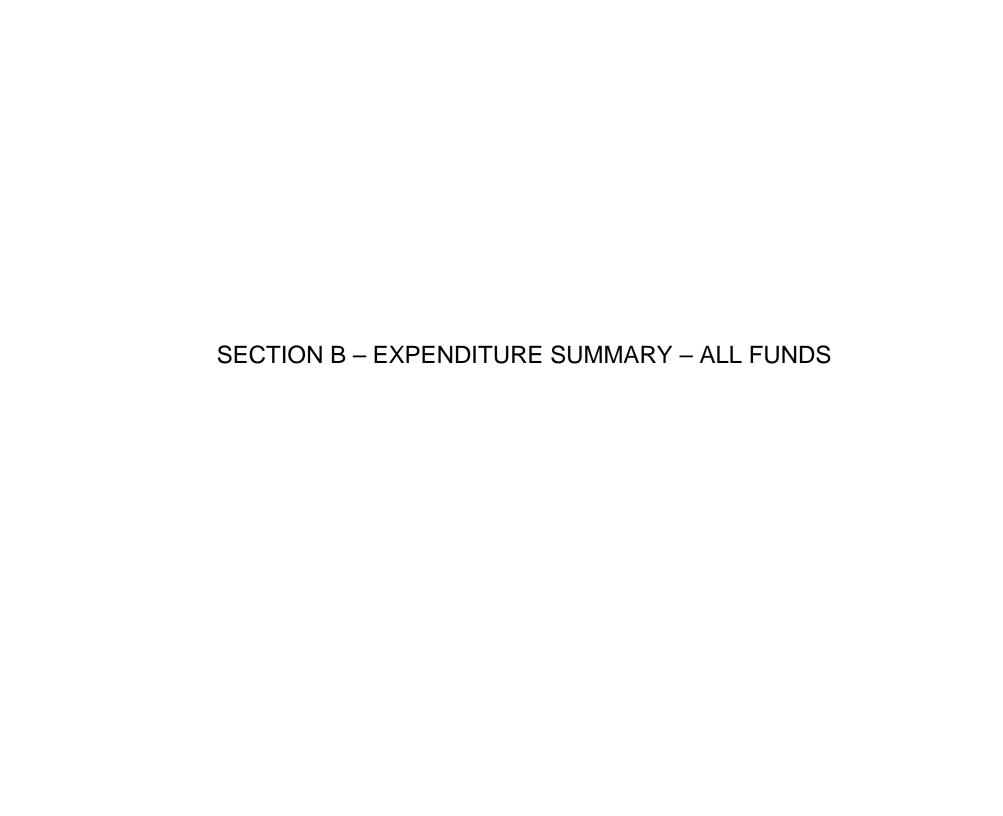
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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 736 - EMPLOYEE HEALTH CARE FUND						
TRANSFERS IN	0.00	0.00	314,364.00	(314,364.00)	100.00	289,131.00
Fund 736 - EMPLOYEE HEALTH CARE FUND:				·		_
TOTAL REVENUES	0.00	14,850.78	309,550.32	(309,550.32)	100.00	338,677.90
TOTAL REVENUES - ALL FUNDS	22,527,823.00	1,878,654.59	12,730,098.05	9,797,724.95	56.51	13,640,204.81



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EXPENDITURE REPORT FOR CITY OF ALPENA

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*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

ACTIVITY FOR 2022-23 MONTH YTD BALANCE AVAILABLE % BDGT YTD BALANCE ACCOUNT DESCRIPTION AMENDED BUDGET 12/31/22 12/31/2022 BALANCE USED 12/31/2021 Fund 101 - GENERAL FUND 000 - GENERAL GOVERNMENT 26,900.00 (16,658.08)(401.58)27,301.58 21,044.64 (1.49)101 - CITY COUNCIL 55,954.00 8,517.66 28,331.81 27,622.19 50.63 24,427.73 172 - CITY MANAGER 144,246.00 14,871.13 78,017.00 66,229.00 54.09 68,999.84 153,275.00 17,122.97 83,642.00 69,633.00 54.57 83,174.21 191 - ACCOUNTING DEPARTMENT 212 - BUDGET 40,197.00 3,741.37 21,054.21 19,142.79 52.38 19,503.46 215 - CLERK 151,557.00 18,250.54 70,053.21 53.78 68,567.56 81,503.79 20,550.00 1,842.40 6,467.20 14,082.80 223 - EXTERNAL AUDIT 31.47 6,427.62 228 - INFORMATION TECHNOLOGY 405,645.00 59,030.04 172,976.81 232,668.19 42.64 185,429.74 247 - BOARD OF REVIEW 1,614.00 43.06 115.06 1,498.94 7.13 185.12 151,920.00 253 - TREASURER 18,315.31 84,509.44 67,410.56 55.63 68,485.66 257 - ASSESSOR 95,878.00 55,450.92 40,427.08 57.83 8,341.96 52,768.87 261 - GRANTS MANAGEMENT 50,000.00 0.00 0.00 50,000.00 0.00 0.00 262 - ELECTIONS 38,264.00 3,902.25 37,294.68 969.32 97.47 11,615.06 265 - BUILDING & GROUNDS 127,002.00 9,129.77 46,193.30 80,808.70 36.37 38,374.48 266 - CITY ATTORNEY 82,412.00 8,951.71 43,070.39 39,341.61 52.26 41,504.50 267 - PROFESSIONAL MEMBERSHIPS 0.00 6,700.00 6,700.00 (6,700.00)100.00 0.00 52,680.63 270 - HUMAN RESOURCES 111,112.00 10,804.40 58,431.37 52.59 61,890.97 274 - RETIREMENT/PENSION 966,759.00 958,352.66 964,514.78 2,244.22 99.77 1,000,447.08 1,752,846.54 2,623,285.00 1,131,259.15 1,767,871.18 855,413.82 67.39 GENERAL GOVERNMENT 301 - POLICE 2,323,596.00 204,444.91 1,276,106.78 45.08 1,047,489.22 1,104,341.90 320 - TRAINING - 302 6.25 2,800.00 175.00 175.00 2,625.00 0.00 336 - FIRE/EMS 3,504,142.00 391,157.32 1,738,567.34 1,765,574.66 49.61 1,674,526.89 PUBLIC SAFETY 5,830,538.00 595,777.23 2,786,231.56 3,044,306.44 2,778,868.79 441 - DEPT OF PUBLIC WORKS 870,651.00 203,344.99 437,073.71 433,577.29 50.20 411,057.74 444 - SIDEWALKS 53,000.00 0.00 34,913.50 18,086.50 65.87 2,842.01 447 - ENGINEERING 132,687.00 68,503.10 11,326.40 64,183.90 48.37 68,354.84 264,915.00 87,001.96 448 - LIGHTS 17,472.73 177,913.04 32.84 58,067.03 567 - CEMETERY 305,264.00 23,593.64 90,532.18 214,731.82 84,003.18 29.66 PUBLIC WORKS 1,626,517.00 255,737.76 713,705,25 912,811.75 43.88 624,324.80 602 - ANIMAL SERVICES 0.00 10,000.00 10,000.00 (10,000.00)100.00 0.00 10,000.00 HEALTH AND WELFARE (10.000.00)0.00 701 - PLANNING 58,285.00 5,993.40 32,951.50 25,333.50 56.54 20,440.17 5,794.72 38,029.98 702 - ZONING 65,555.00 27,525.02 41.99 12,128.12 703 - CODE ENFORCEMENT 19,206.00 1,350.00 6,007.14 13,198.86 31.28 5,199.18 728 - ECONOMIC DEVELOPMENT 45,000.00 0.00 20,000.00 25,000.00 44.44 20,000.00 COMMUNITY & ECON DEVELOPMENT 188,046.00 13,138.12 86,483.66 101,562.34 45.99 57,767.47 1,397,106.00 19,089.85 297,837.24 1,099,268.76 21.32 259,284.67 751 - PARKS & REC 802 - ALPENA CIVIC THEATRE 576.00 0.00 282.50 293.50 49.05 0.00 RECREATION & CULTURE 1,397,682.00 19,089.85 298,119.74 1,099,562.26 21.33 259,284.67 215,771.00 966 - TRANSFERS OUT/OTHER FINANCING USES 385,771.00 40,000.00 170,000.00 44.07 290,284.00 385,771.00 40,000.00 170,000.00 215,771.00 44.07 290,284.00 TRANSFERS OUT

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EXPENDITURE REPORT FOR CITY OF ALPENA

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	ACTIVITY FOR MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 101 - GENERAL FUND		,,				
Fund 101 - GENERAL FUND:				·		
TOTAL EXPENDITURES	12,051,839.00	2,065,002.11	5,832,411.39	6,219,427.61	48.39	5,763,376.27
Fund 151 - CEMETERY TRUST FUND 567 - CEMETERY	0.00	0.00	100.00	(100.00)	100.00	996.83
PUBLIC WORKS	0.00	0.00	100.00	(100.00)	100.00	996.83
Fund 151 - CEMETERY TRUST FUND:						
TOTAL EXPENDITURES	0.00	0.00	100.00	(100.00)	100.00	996.83
Fund 202 - MAJOR STREET FUND 450 - ADMIN 451 - CONSTRUCTION - STREETS 453 - TRUNKLINE 454 - MAINTENANCE - BRIDGES 455 - MAINTENANCE - TRAFFIC CONTROL 456 - MAINTENANCE - SNOW & ICE 457 - CONSTRUCTION - BRIDGES 459 - MAINTENANCE - STREETS PUBLIC WORKS 966 - TRANSFERS OUT/OTHER FINANCING USES TRANSFERS OUT	54,661.00 921,730.00 117,740.00 86,891.00 58,402.00 209,064.00 0.00 215,372.00 1,663,860.00 175,000.00	10,774.64 4,700.44 13,692.02 913.49 16,703.19 25,277.66 0.00 28,632.44 100,693.88 43,750.00	29,894.57 29,343.81 25,786.40 46,201.00 29,973.59 27,817.93 0.00 156,746.24 345,763.54 87,500.00	24,766.43 892,386.19 91,953.60 40,690.00 28,428.41 181,246.07 0.00 58,625.76 1,318,096.46 87,500.00	54.69 3.18 21.90 53.17 51.32 13.31 0.00 72.78 20.78 50.00	31,607.69 204,475.58 29,627.78 31,645.72 23,946.08 37,234.97 26.90 143,734.88 502,299.60 87,500.00
Fund 202 - MAJOR STREET FUND:						
TOTAL EXPENDITURES	1,838,860.00	144,443.88	433,263.54	1,405,596.46	23.56	589,799.60
Fund 203 - LOCAL STREET FUND 450 - ADMIN 451 - CONSTRUCTION - STREETS 455 - MAINTENANCE - TRAFFIC CONTROL 456 - MAINTENANCE - SNOW & ICE 459 - MAINTENANCE - STREETS	55,839.00 740,000.00 2,412.00 93,845.00 274,437.00	10,774.37 1,001.62 34.00 8,028.17 33,265.48	29,925.95 5,027.99 650.20 8,028.17 202,406.34	25,913.05 734,972.01 1,761.80 85,816.83 72,030.66	53.59 0.68 26.96 8.55 73.75	31,666.89 779.04 761.70 23,012.99 162,063.27
PUBLIC WORKS	1,166,533.00	53,103.64	246,038.65	920,494.35	21.09	218,283.89

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	ACTIVITY FOR MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 203 - LOCAL STREET FUND Fund 203 - LOCAL STREET FUND:						
TOTAL EXPENDITURES	1,166,533.00	53,103.64	246,038.65	920,494.35	21.09	218,283.89
Fund 211 - MARINA FUND 597 - MARINA	970,705.00	28,274.88	315,518.83	655,186.17	32.50	203,801.26
PUBLIC WORKS	970,705.00	28,274.88	315,518.83	655,186.17	32.50	203,801.26
Fund 211 - MARINA FUND:						
TOTAL EXPENDITURES	970,705.00	28,274.88	315,518.83	655,186.17	32.50	203,801.26
Fund 213 - TREE/PARK IMP FUND 966 - TRANSFERS OUT/OTHER FINANCING USES	15,000.00	0.00	0.00	15,000.00	0.00	0.00
TRANSFERS OUT	15,000.00	0.00	0.00	15,000.00	0.00	0.00
Fund 213 - TREE/PARK IMP FUND:						
TOTAL EXPENDITURES	15,000.00	0.00	0.00	15,000.00	0.00	0.00
Fund 243 - BROWNFIELD REDEV AUTH 966 - TRANSFERS OUT/OTHER FINANCING USES	10,000.00	0.00	10,000.00	0.00	100.00	0.00
TRANSFERS OUT	10,000.00	0.00	10,000.00	0.00	100.00	0.00
_						
Fund 243 - BROWNFIELD REDEV AUTH:						
TOTAL EXPENDITURES	10,000.00	0.00	10,000.00	0.00	100.00	0.00
Fund 244 - ECONOMIC DEVELOPMENT 728 - ECONOMIC DEVELOPMENT	0.00	2.00	12.00	(12.00)	100.00	8.00
COMMUNITY & ECON DEVELOPMENT	0.00	2.00	12.00	(12.00)	100.00	8.00
<u>-</u>						
Fund 244 - ECONOMIC DEVELOPMENT :						
TOTAL EXPENDITURES	0.00	2.00	12.00	(12.00)	100.00	8.00
Fund 246 - DDA NO. 2						

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*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

ACTIVITY FOR 2022-23 MONTH YTD BALANCE AVAILABLE % BDGT YTD BALANCE ACCOUNT DESCRIPTION AMENDED BUDGET 12/31/22 12/31/2022 BALANCE USED 12/31/2021 Fund 246 - DDA NO. 2 000 - GENERAL GOVERNMENT 0.00 GENERAL GOVERNMENT 0.00 728 - ECONOMIC DEVELOPMENT 210,466.00 46,088.67 168,690.94 41,775.06 90,496.66 90,496.66 COMMUNITY & ECON DEVELOPMENT 906 - DEBT SERVICE 2,636.38 2,635.62 DEBT SERVICE 2,635.62 Fund 246 - DDA NO. 2: TOTAL EXPENDITURES 215,738.00 46,088.67 171,454.64 44,283.36 79.47 93,132.28 Fund 248 - DDA NO. 5 728 - ECONOMIC DEVELOPMENT 0.00 15,032.64 COMMUNITY & ECON DEVELOPMENT 0.00 0.00 15,032.64 Fund 248 - DDA NO. 5: 0.00 0.00 0.00 0.00 0.00 15,032.64 TOTAL EXPENDITURES Fund 249 - BUILDING INSPECTION FUND 371 - INSPECTION 423,720.00 192,507.70 202,272.85 423,720.00 78,274.76 221,447.15 202,272.85 52.26 PUBLIC SAFETY 192,507.70 Fund 249 - BUILDING INSPECTION FUND: TOTAL EXPENDITURES 423,720.00 78,274.76 221,447.15 202,272.85 52.26 192,507.70 Fund 285 - AMERICAN RESCUE PLAN ACT 191 - ACCOUNTING DEPARTMENT 0.00 0.00 0.00 0.00 0.00 85.00 228 - INFORMATION TECHNOLOGY 62,865.00 0.00 0.00 62,865.00 0.00 0.00 GENERAL GOVERNMENT 62,865.00 0.00 0.00 62,865.00 0.00 85.00 506,000.00 966 - TRANSFERS OUT/OTHER FINANCING USES 506,000.00 0.00 0.00 0.00 0.00 506,000.00 0.00 0.00 506,000.00 0.00 0.00 TRANSFERS OUT

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	ACTIVITY FOR MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 285 - AMERICAN RESCUE PLAN ACT	30 000 00	0 005 00	25,199.77	4 000 22	84.00	0.00
901 - CAPITAL OUTLAY CAPITAL OUTLAY	30,000.00	9,995.00	25,199.77	4,800.23	84.00	0.00
CAFITAL OUTDAT	30,000.00	9,993.00	23,133.11	4,000.23	04.00	0.00
Fund 285 - AMERICAN RESCUE PLAN ACT :						
TOTAL EXPENDITURES	598,865.00	9,995.00	25,199.77	573,665.23	4.21	85.00
Fund 369 - BUILDING AUTHORITY DEBT 906 - DEBT SERVICE	0.00	0.00	97,470.00	(97,470.00)	100.00	98,532.50
DEBT SERVICE	0.00	0.00	97,470.00	(97,470.00)	100.00	98,532.50
Fund 369 - BUILDING AUTHORITY DEBT:						
TOTAL EXPENDITURES	0.00	0.00	97,470.00	(97,470.00)	100.00	98,532.50
Fund 403 - BROWNFIELD CAPITAL PROJEC 727 - ADMINISTRATIVE COST	0.00	6 , 607 . 50	58,089.11	(58,089.11)	100.00	6,574.00
COMMUNITY & ECON DEVELOPMENT	0.00	6,607.50	58,089.11	(58,089.11)	100.00	6,574.00
Fund 403 - BROWNFIELD CAPITAL PROJEC:						
TOTAL EXPENDITURES	0.00	6,607.50	58,089.11	(58,089.11)	100.00	6,574.00
Fund 590 - SEWER FUND 537 - TREATMENT	2,113,085.00	161,947.21	711,872.30	1,401,212.70	33.69	606,445.14
538 - COLLECTION	3,123,357.00	75,963.94	283,200.64	2,840,156.36	9.07	453,188.50
PUBLIC WORKS	5,236,442.00	237,911.15	995,072.94	4,241,369.06	19.00	1,059,633.64
906 - DEBT SERVICE	220,333.00	0.00	180,836.60	39,496.40	82.07	182,724.11
DEBT SERVICE	220,333.00	0.00	180,836.60	39,496.40	82.07	182,724.11
Fund 590 - SEWER FUND:						
TOTAL EXPENDITURES	5,456,775.00	237,911.15	1,175,909.54	4,280,865.46	21.55	1,242,357.75
Fund 591 - WATER FUND						

Fund 731 - RETIREMENT FUND

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	2022-23	ACTIVITY FOR	YTD BALANCE	777777777777	° DDCE	YTD BALANCE
ACCOUNT DESCRIPTION	AMENDED BUDGET	MONTH 12/31/22	12/31/2022	AVAILABLE BALANCE	% BDGT USED	12/31/2021
Fund 591 - WATER FUND 541 - PRODUCTION 542 - DISTRIBUTION 543 - COMMERCIAL	1,919,900.00 3,433,473.00 292,399.00	242,524.20 43,474.15 65,069.90	657,016.08 278,669.78 141,692.22	1,262,883.92 3,154,803.22 150,706.78	34.22 8.12 48.46	418,525.38 710,247.51 138,429.09
PUBLIC WORKS	5,645,772.00	351,068.25	1,077,378.08	4,568,393.92	19.08	1,267,201.98
906 - DEBT SERVICE	219,955.00	0.00	178,327.33	41,627.67	81.07	180,574.20
DEBT SERVICE	219,955.00	0.00	178,327.33	41,627.67	81.07	180,574.20
Fund 591 - WATER FUND:						
TOTAL EXPENDITURES	5,865,727.00	351,068.25	1,255,705.41	4,610,021.59	21.41	1,447,776.18
Fund 633 - STORES FUND 233 - PURCHASING	0.00	0.00	0.00	0.00	0.00	25,000.00
GENERAL GOVERNMENT	0.00	0.00	0.00	0.00	0.00	25,000.00
Fund 633 - STORES FUND:						
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	25,000.00
Fund 661 - EQUIPMENT FUND 000 - GENERAL GOVERNMENT	0.00	557.75	2,281.98	(2,281.98)	100.00	0.00
GENERAL GOVERNMENT	0.00	557.75	2,281.98	(2,281.98)	100.00	0.00
336 - FIRE/EMS	128,250.00	4,810.17	16,306.33	111,943.67	12.71	20,145.14
PUBLIC SAFETY	128,250.00	4,810.17	16,306.33	111,943.67	12.71	20,145.14
441 - DEPT OF PUBLIC WORKS 447 - ENGINEERING 567 - CEMETERY 597 - MARINA PUBLIC WORKS	1,034,001.00 2,918.00 2,750.00 11,743.00 1,051,412.00	93,312.39 0.00 0.00 0.00 93,312.39	297,183.79 0.00 0.00 1,993.00 299,176.79	736,817.21 2,918.00 2,750.00 9,750.00 752,235.21	28.74 0.00 0.00 16.97 28.45	318,658.22 0.00 0.00 0.00 318,658.22
Fund 661 - EQUIPMENT FUND:				·		
TOTAL EXPENDITURES	1,179,662.00	98,680.31	317,765.10	861,896.90	26.94	338,803.36

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	ACTIVITY FOR MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 731 - RETIREMENT FUND 000 - GENERAL GOVERNMENT 274 - RETIREMENT/PENSION	0.00	72,996.76 240,193.12	72,996.76 1,358,413.43	(72,996.76) (1,358,413.43)	100.00	76,795.12 1,340,579.59
GENERAL GOVERNMENT	0.00	313,189.88	1,431,410.19	(1,431,410.19)	100.00	1,417,374.71
Fund 731 - RETIREMENT FUND:						
TOTAL EXPENDITURES	0.00	313,189.88	1,431,410.19	(1,431,410.19)	100.00	1,417,374.71
Fund 736 - EMPLOYEE HEALTH CARE FUND 000 - GENERAL GOVERNMENT	0.00	20,615.24	87,349.24	(87,349.24)	100.00	73,502.72
GENERAL GOVERNMENT	0.00	20,615.24	87,349.24	(87,349.24)	100.00	73,502.72
	· ·					
Fund 736 - EMPLOYEE HEALTH CARE FUND:						
TOTAL EXPENDITURES	0.00	20,615.24	87,349.24	(87,349.24)	100.00	73,502.72
TOTAL EXPENDITURES - ALL FUNDS	29,793,424.00	3,453,257.27	11,679,144.56	18,114,279.44	39.20	11,726,944.69



REVENUE REPORT FOR CITY OF ALPENA

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ACTIVITY	FOR
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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 101 - GENERAL FUND						
Function: GENERAL GOVERNMENT						
Dept 000 - GENERAL GOVERNMENT						
TAXES	2 700 000 00	40 700 63	2 500 202 54	100 616 46	07.04	2 442 000 10
402.000 CURRENT REAL PROPERTY TAXES 410.000 CURRENT PERSONAL PROPERTY TAXES	3,700,000.00 400,000.00	42,780.63 560.65	3,590,383.54 388,858.09	109,616.46 11,141.91	97.04 97.21	3,442,099.12 365,952.20
412.000 DELINQUENT PERSONAL PROPERTY	5,000.00	0.00	0.00	5,000.00	0.00	0.00
432.000 PAYMENT IN LIEU OF TAXES (PILT)	43,000.00	50,709.00	120,989.10	(77,989.10)	281.37	118,774.76
437.000 INDUSTRIAL FACILITY TAX	6,459.00	0.00	3,215.53	3,243.47	49.78	3,126.29
445.000 INTEREST & PENALTIES ON TAXES 445.001 INTERESTS-SIDEWALK/CURB	41,000.00	2,539.28 5.81	32,678.28 5.81	8,321.72 (5.81)	79.70 100.00	33,196.14 0.00
447.000 PROPERTY TAX ADMINISTRATION FEE	118,000.00	5,902.57	110,791.70	7,208.30	93.89	106,653.90
TAXES	4,313,459.00	102,497.94	4,246,922.05	66,536.95	98.46	4,069,802.41
STATE GRANTS	375 000 00	0.00	224 777 07	40 000 10	89.27	270 ((1 ((
573.000 LOCAL COMM STABILIZATION SHARE 574.000 STATE GRANTS - STATE REVENUE SHARING	375,000.00 1,400,709.00	260,600.00	334,777.87 532,173.00	40,222.13 868,536.00	37.99	372,661.66 506,511.00
STATE GRANTS	1,775,709.00	260,600.00	866,950.87	908,758.13	48.82	879,172.66
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CHARGES FOR SERVICES						
635.246 ADMIN SERVICES FROM DDA NO. 2	4,692.00	1,173.00	2,346.00	2,346.00	50.00	2,277.50
635.590 ADMIN SERVICES FROM SEWER FUND 635.591 ADMIN SERVICES FROM WATER FUND	241,229.00 243,595.00	60,307.25 60,898.75	120,614.50 121,797.50	120,614.50 121,797.50	50.00 50.00	117,101.50 118,250.00
635.633 ADMIN SERVICES FROM STORES FUND	0.00	0.00	0.00	0.00	0.00	25,000.00
635.661 ADMIN SERVICES FROM EQUIP FUND	78,148.00	19,537.00	39,074.00	39,074.00	50.00	44,433.50
CHARGES FOR SERVICES	567,664.00	141,916.00	283,832.00	283,832.00	50.00	307,062.50
INTERESTS & RENTALS						
665.000 INTEREST INCOME - INVESTMENTS	20,000.00	12,770.32	44,068.99	(24,068.99)	220.34	2,226.02
667.016 TOWER RENT	37,230.00	3,041.76	15,208.80	22,021.20	40.85	13,310.62
INTERESTS & RENTALS	57,230.00	15,812.08	59,277.79	(2,047.79)	103.58	15,536.64
OTHER REVENUES						
689.000 CASH OVER OR SHORT	(30.00)	(5.96)	(1.37)	(28.63)	4.57	12.46
OTHER REVENUES	(30.00)	(5.96)	(1.37)	(28.63)	4.57	12.46
OTHER FINANCING SOURCES						
693.000 SALE OF CAPITAL ASSETS	123,874.00	0.00	123,873.75	0.25	100.00	0.00
OTHER FINANCING SOURCES	123,874.00	0.00	123,873.75	0.25	100.00	0.00
Unclassified						
439.000 MARIJUANA TAX	50,000.00	0.00	0.00	50,000.00	0.00	0.00
Unclassified	50,000.00	0.00	0.00	50,000.00	0.00	0.00
	·			,		
Total Dept 000 - GENERAL GOVERNMENT	6,887,906.00	520,820.06	5,580,855.09	1,307,050.91	81.02	5,271,586.67
10001 Sept 000 OBRIGH OOVERWEET	0,007,000.00	020,020.00	5,555,655.65	1,557,650.51	01.02	3,2,1,300.07
Dept 101 - CITY COUNCIL						
OTHER REVENUES						
676.100 REIMBURSEMENTS 687.001 REFUNDS/REBATES	50.00 0.00	0.00	0.00 3.43	50.00 (3.43)	0.00 100.00	40.00 5.34
- COT VELOUDOL VEDUTES		<u> </u>		(3.43)		J.34

REVENUE REPORT FOR CITY OF ALPENA

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PERIOD ENDING 12/31/2022

ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	ACTIVITY FOR MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
	AMENDED BODGET	12/ 31/ 22	12/31/2022	DALLANCE	OBED	12/31/2021
Fund 101 - GENERAL FUND OTHER REVENUES	50.00	0.00	3.43	46.57	6.86	45.34
Total Dept 101 - CITY COUNCIL	50.00	0.00	3.43	46.57	6.86	45.34
Dept 172 - CITY MANAGER CHARGES FOR SERVICES	0.00	0.00	127.00	(127.22)	100.00	0.00
607.003 FEES CHARGES FOR SERVICES	0.00	0.00	127.22 127.22	(127.22)	100.00	0.00
OTHER REVENUES 676.100 REIMBURSEMENTS 677.000 MISCELLANEOUS 687.001 REFUNDS/REBATES OTHER REVENUES	0.00 0.00 40.00 40.00	0.00 0.00 0.00 0.00	0.00 0.00 22.69 22.69	0.00 0.00 17.31 17.31	0.00 0.00 56.73 56.73	407.10 8.16 36.80 452.06
Total Dept 172 - CITY MANAGER	40.00	0.00	149.91	(109.91)	374.78	452.06
Dept 191 - ACCOUNTING DEPARTMENT CHARGES FOR SERVICES 607.003 FEES	0.00	0.00	213.71	(213.71)	100.00	23.45
CHARGES FOR SERVICES	0.00	0.00	213.71	(213.71)	100.00	23.45
OTHER REVENUES 676.100 REIMBURSEMENTS 677.000 MISCELLANEOUS 687.001 REFUNDS/REBATES OTHER REVENUES	650.00 0.00 74.00 724.00	56.11 0.00 0.00 56.11	56.11 40.33 46.09 142.53	593.89 (40.33) 27.91 581.47	8.63 100.00 62.28 19.69	2.07 0.00 74.13 76.20
Total Dept 191 - ACCOUNTING DEPARTMENT	724.00	56.11	356.24	367.76	49.20	99.65
Dept 212 - BUDGET OTHER REVENUES 687.001 REFUNDS/REBATES OTHER REVENUES	14.00 14.00	0.00	8.69 8.69	5.31 5.31	62.07	14.05 14.05
Total Dept 212 - BUDGET	14.00	0.00	8.69	5.31	62.07	14.05
Dept 215 - CLERK CHARGES FOR SERVICES 607.003 FEES	200.00	16.76	812.40	(612.40)	406.20	69.26
CHARGES FOR SERVICES	200.00	16.76	812.40	(612.40)	406.20	69.26
OTHER REVENUES 676.100 REIMBURSEMENTS	50.00	0.00	0.00	50.00	0.00	84.72

REVENUE REPORT FOR CITY OF ALPENA

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ACTIVITY	EUD.
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ACTIVITY FOR							
	2022-23	MONTH	YTD BALANCE	AVAILABLE	% BDGT	YTD BALANCE	
ACCOUNT DESCRIPTION	AMENDED BUDGET	12/31/22	12/31/2022	BALANCE	USED	12/31/2021	
Fund 101 - GENERAL FUND							
687.001 REFUNDS/REBATES	50.00	0.00	30.58	19.42	61.16	49.26	
OTHER REVENUES	100.00	0.00	30.58	69.42	30.58	133.98	
Total Dept 215 - CLERK	300.00	16.76	842.98	(542.98)	280.99	203.24	
Dept 228 - INFORMATION TECHNOLOGY CHARGES FOR SERVICES							
635.003 COMPUTER ADMIN SERVICES	299,380.00	74,845.00	149,690.00	149,690.00	50.00	155,597.51	
CHARGES FOR SERVICES	299,380.00	74,845.00	149,690.00	149,690.00	50.00	155,597.51	
	,	•	•	,		,	
INTERESTS & RENTALS							
667.008 RENT - FIBER/INTERNAL 667.009 RENT - FIBER/EXTERNAL	50,985.00 3,655.00	50,985.00 0.00	50,985.00 0.00	0.00 3,655.00	100.00	49,499.00 0.00	
INTERESTS & RENTALS	54,640.00	50,985.00	50,985.00	3,655.00	93.31	49,499.00	
OTHER REVENUES							
676.100 REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00	807.90	
677.000 MISCELLANEOUS 687.001 REFUNDS/REBATES	2,000.00 15.00	0.00	0.00 7.56	2,000.00 7.44	0.00 50.40	130.00 12.26	
OTHER REVENUES	2,015.00	0.00	7.56	2,007.44	0.38	950.16	
Total Dept 228 - INFORMATION TECHNOLOGY	356,035.00	125,830.00	200,682.56	155,352.44	56.37	206,046.67	
Dept 253 - TREASURER							
CHARGES FOR SERVICES							
607.003 FEES	4,700.00	0.00	20.00	4,680.00	0.43	78.09	
613.000 COPY FEES 625.000 MISC COURT COSTS/FEES	150.00 200.00	3.00 0.00	39.75 0.00	110.25 200.00	26.50 0.00	62.00 407.45	
CHARGES FOR SERVICES	5,050.00	3.00	59.75	4,990.25	1.18	547.54	
	,,,,,,,,			-,			
OTHER REVENUES							
687.001 REFUNDS/REBATES	50.00	0.00	30.58	19.42	61.16	49.26	
OTHER REVENUES	50.00	0.00	30.58	19.42	61.16	49.26	
Total Dept 253 - TREASURER	5,100.00	3.00	90.33	5,009.67	1.77	596.80	
Total bept 200 INDMONDIN	3,100.00	3.00	30.33	3,003.07	±•//	370.00	
Dept 257 - ASSESSOR							
OTHER REVENUES 687.001 REFUNDS/REBATES	20.00	0.00	11.94	8.06	59.70	19.13	
OTHER REVENUES	20.00	0.00	11.94	8.06	59.70	19.13	
				2.20	· · ·		
Total Dept 257 - ASSESSOR	20.00	0.00	11.94	8.06	59.70	19.13	
	20.00	0.00	±±•>1	0.00	00.0	19.19	

REVENUE REPORT FOR CITY OF ALPENA

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 101 - GENERAL FUND						
OTHER REVENUES 687.001 REFUNDS/REBATES	0.00	0.00	1,158.50	(1,158.50)	100.00	0.00
OTHER REVENUES	0.00	0.00	1,158.50	(1,158.50)	100.00	0.00
Total Dept 265 - BUILDING & GROUNDS	0.00	0.00	1,158.50	(1,158.50)	100.00	0.00
Dept 266 - CITY ATTORNEY OTHER REVENUES						
687.001 REFUNDS/REBATES	0.00	0.00	11.38	(11.38)	100.00	18.16
OTHER REVENUES	0.00	0.00	11.38	(11.38)	100.00	18.16
Total Dept 266 - CITY ATTORNEY	0.00	0.00	11.38	(11.38)	100.00	18.16
Dept 270 - HUMAN RESOURCES CHARGES FOR SERVICES						
613.000 COPY FEES	0.00	0.00	9.80	(9.80)	100.00	0.00
CHARGES FOR SERVICES	0.00	0.00	9.80	(9.80)	100.00	0.00
OTHER REVENUES	0.00	0.00	500.00	(500,00)	100.00	0.00
676.100 REIMBURSEMENTS 687.001 REFUNDS/REBATES	0.00	0.00	500.00 25.21	(500.00) (25.21)	100.00	0.00 40.88
OTHER REVENUES	0.00	0.00	525.21	(525.21)	100.00	40.88
	0.00	0.00	535.01	(535.01)	100.00	40.88
Dept 274 - RETIREMENT/PENSION						
CHARGES FOR SERVICES 635.731 ADMIN SERVICES FROM RETIREMENT FUND	39,305.00	0.00	0.00	39,305.00	0.00	38,534.00
CHARGES FOR SERVICES	39,305.00	0.00	0.00	39,305.00	0.00	38,534.00
OTHER REVENUES						
676.100 REIMBURSEMENTS	10,000.00	7,437.00	7,437.00	2,563.00	74.37	10,648.60
OTHER REVENUES	10,000.00	7,437.00	7,437.00	2,563.00	74.37	10,648.60
Total Dept 274 - RETIREMENT/PENSION	49,305.00	7,437.00	7,437.00	41,868.00	15.08	49,182.60
Total - Function GENERAL GOVERNMENT Function: PUBLIC SAFETY Dept 301 - POLICE	7,299,494.00	654,162.93	5,792,143.06	1,507,350.94	79.35	5,528,305.25
STATE GRANTS 543.000 STATE GRANTS - POLICE TRAINING	0.00	0.00	0.00	0.00	0.00	1 110 70
STATE GRANTS - POLICE TRAINING	0.00	0.00	0.00	0.00	0.00	1,110.72 1,110.72
SIMIE GRANIS	0.00	0.00	0.00	0.00	0.00	1,110./2

REVENUE REPORT FOR CITY OF ALPENA

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ACTIVITY FOR						
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 101 - GENERAL FUND	THENDED DODGET	12/ 31/ 22	12/31/2022	Brilling		12/31/2021
CHARGES FOR SERVICES						
607.003 FEES	0.00	0.00	0.00	0.00	0.00	1,412.55
610.000 RESTITUTION	200.00	0.00	25.00	175.00	12.50	85.00
613.001 COPY FEES - POLICE	2,000.00	0.00	0.00	2,000.00	0.00	1,261.89
CHARGES FOR SERVICES	2,200.00	0.00	25.00	2,175.00	1.14	2,759.44
OTHER REVENUES						
676.000 INSURANCE REIMBURSEMENTS	0.00	0.00	4,569.70	(4,569.70)	100.00	0.00
676.100 REIMBURSEMENTS	15,000.00	0.00	13,664.09	1,335.91	91.09	6,265.36
677.000 MISCELLANEOUS	1,000.00	10.00	1,423.39	(423.39)	142.34	930.00
684.000 SCRAP & SALVAGE SALES	100.00	0.00	0.00	100.00	0.00	240.50
687.001 REFUNDS/REBATES	2,500.00	0.00	1,936.28	563.72	77.45	2,629.30
OTHER REVENUES	18,600.00	10.00	21,593.46	(2,993.46)	116.09	10,065.16
OTHER FINANCING SOURCES						
693.000 SALE OF CAPITAL ASSETS	0.00	532.00	4,532.00	(4,532.00)	100.00	0.00
OTHER FINANCING SOURCES	0.00	532.00	4,532.00	(4,532.00)	100.00	0.00
LICENSES & PERMITS						
478.001 LIQUOR LICENSES	10,000.00	0.00	2,697.81	7,302.19	26.98	1,375.00
478.002 LIQUOR LICENSES - LOCAL	500.00	0.00	0.00	500.00	0.00	500.00
LICENSES & PERMITS	10,500.00	0.00	2,697.81	7,802.19	25.69	1,875.00
CONTRIBUTION FROM LOCAL UNITS						
583.001 LOCAL GRANTS - APS SCHOOL LIAISON	0.00	0.00	24,286.48	(24,286.48)	100.00	67,281.38
CONTRIBUTION FROM LOCAL UNITS	0.00	0.00	24,286.48	(24,286.48)	100.00	67,281.38
CONTRIBUTION FROM LOCAL UNITS	0.00	0.00	24,200.40	(24,200.40)	100.00	07,201.30
FINES & FORFEITS						
655.001 PARKING FINES	4,000.00	380.00	2,785.00	1,215.00	69.63	2,065.00
656.000 TRAFFIC VIOLATIONS - DISTRICT COURT	9,000.00	424.85	3,869.96	5,130.04	43.00	4,837.22
FINES & FORFEITS	13,000.00	804.85	6,654.96	6,345.04	51.19	6,902.22
Unclassified						
583.005 LOCAL GRANTS - ACC SCHOOL LIAISON	45,000.00	0.00	21,250.00	23,750.00	47.22	0.00
607.004 FEES - S.O.R.	2,000.00	150.00	510.00	1,490.00	25.50	0.00
607.005 FEES - UD10/OTHER	800.00	167.00	1,185.01	(385.01)	148.13	0.00
607.006 FEES - IMPOUND	3,000.00	300.00	1,500.00	1,500.00	50.00	0.00
Unclassified	50,800.00	617.00	24,445.01	26,354.99	48.12	0.00
_						
Total Dept 301 - POLICE	95,100.00	1,963.85	84,234.72	10,865.28	88.57	89,993.92
Dept 320 - TRAINING - 302						
STATE GRANTS						
543.000 STATE GRANTS - POLICE TRAINING	2,000.00	0.00	1,039.04	960.96	51.95	0.00
STATE GRANTS	2,000.00	0.00	1,039.04	960.96	51.95	0.00
Total Dept 320 - TRAINING - 302	2,000.00	0.00	1,039.04	960.96	51.95	0.00

REVENUE REPORT FOR CITY OF ALPENA

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		ACTIVITY FOR					
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021	
Fund 101 - GENERAL FUND							
Dept 336 - FIRE/EMS							
STATE GRANTS							
543.003 STATE FAC FIRE PROTECTION	60,000.00	0.00	50,795.96	9,204.04	84.66	61,930.26	
STATE GRANTS	60,000.00	0.00	50,795.96	9,204.04	84.66	61,930.26	
CHARGES FOR SERVICES	0.00	0.00	600.00	(600.00)	100 00	0.00	
607.001 PLANNING FEES 626.000 EMS EDUCATIONAL TRAINING	0.00 16,000.00	0.00	600.00	16,000.00)	100.00	0.00 7,485.00	
626.001 TWP - ECHO	30,900.00	0.00	15,450.00	15,450.00	50.00	15,450.00	
635.661 ADMIN SERVICES FROM EQUIP FUND	11,750.00	2,937.50	5,875.00	5,875.00	50.00	6,679.50	
638.001 AMBULANCE TRANSPORT FEES	1,500,000.00	102,685.58	269,120.91	1,230,879.09	17.94	273,576.27	
CHARGES FOR SERVICES	1,558,650.00	105,623.08	291,045.91	1,267,604.09	18.67	303,190.77	
OTHER REVENUES							
674.000 DONATIONS	0.00	0.00	120.00	(120.00)	100.00	0.00	
674.001 FIREWORKS DONATIONS 676.000 INSURANCE REIMBURSEMENTS	19,500.00 0.00	0.00	22,975.00 514.64	(3,475.00) (514.64)	117.82 100.00	0.00 13,117.00	
676.100 REIMBURSEMENTS	350.00	138.88	2,635.52	(2,285.52)	753.01	208.32	
677.000 MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	2.76	
687.001 REFUNDS/REBATES	7,000.00	0.00	7,069.58	(69.58)	100.99	6,904.68	
OTHER REVENUES	26,850.00	138.88	33,314.74	(6,464.74)	124.08	20,232.76	
OTHER FINANCING SOURCES							
693.000 SALE OF CAPITAL ASSETS	500.00	0.00	0.00	500.00	0.00	0.00	
OTHER FINANCING SOURCES	500.00	0.00	0.00	500.00	0.00	0.00	
CONTRIBUTION FROM LOCAL UNITS							
581.000 COUNTY - AMB SERVICE	940,000.00	78,333.37	470,000.02	469,999.98	50.00	470,000.02	
581.001 COUNTY - AMB EQUIPMENT 583.003 LOCAL GRANTS - COUNTY	4,000.00 50,000.00	0.00	0.00 25,000.00	4,000.00 25,000.00	0.00 50.00	0.00 25,000.00	
583.004 LOCAL GRANTS - COUNTY	23,600.00	400.00	2,400.00	21,200.00	10.17	1,700.00	
CONTRIBUTION FROM LOCAL UNITS	1,017,600.00	78,733.37	497,400.02	520,199.98	48.88	496,700.02	
FEDERAL GRANTS							
505.006 FEDERAL GRANTS - MISC	128,000.00	0.00	0.00	128,000.00	0.00	0.00	
FEDERAL GRANTS	128,000.00	0.00	0.00	128,000.00	0.00	0.00	
Total Dept 336 - FIRE/EMS	2,791,600.00	184,495.33	872,556.63	1,919,043.37	31.26	882,053.81	
Total Eurotion DUDITO CARRENA	2 000 700 00	106 450 10	057 020 20	1 020 060 61	22.16	072 047 72	
Total - Function PUBLIC SAFETY Function: PUBLIC WORKS Dept 441 - DEPT OF PUBLIC WORKS CHARGES FOR SERVICES	2,888,700.00	186,459.18	957,830.39	1,930,869.61	33.16	972,047.73	
635.661 ADMIN SERVICES FROM EQUIP FUND	34,052.00	8,513.00	17,026.00	17,026.00	50.00	19,361.50	
642.001 SALES - COMPOST - LABOR/EQ COST	900.00	0.00	1,410.00	(510.00)	156.67	510.00	
642.002 SALES - COMPOST	2,000.00	0.00	4,995.00	(2,995.00)	249.75	1,540.00	
CHARGES FOR SERVICES	36,952.00	8,513.00	23,431.00	13,521.00	63.41	21,411.50	

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REVENUE REPORT FOR CITY OF ALPENA

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		ACTIVITY FOR					
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021	
Fund 101 - GENERAL FUND							
INTERESTS & RENTALS 667.000 GARAGE RENT - EQUIP FUND	182,800.00	45,700.00	91,400.00	91,400.00	50.00	103,936.50	
INTERESTS & RENTALS	182,800.00	45,700.00	91,400.00	91,400.00	50.00	103,936.50	
INTERESTS & RENTALS	102,000.00	43,700.00	91,400.00	91,400.00	30.00	103,930.30	
OTHER REVENUES							
674.001 FIREWORKS DONATIONS 677.000 MISCELLANEOUS	0.00	0.00	50.00 10.00	(50.00) (10.00)	100.00	15,590.00 0.00	
684.000 SCRAP & SALVAGE SALES	460.00	137.14	650.55	(190.55)	141.42	459.64	
687.001 REFUNDS/REBATES	265.00	0.00	171.07	93.93	64.55	263.34	
OTHER REVENUES	725.00	137.14	881.62	(156.62)	121.60	16,312.98	
Total Dept 441 - DEPT OF PUBLIC WORKS	220,477.00	54,350.14	115,712.62	104,764.38	52.48	141,660.98	
Dept 444 - SIDEWALKS							
TAXES	0.00	0.00	0.00	(0.20)	100 00	0.00	
445.001 INTERESTS-SIDEWALK/CURB	0.00	0.00	0.28	(0.28)	100.00	0.00	
TAXES	0.00	0.00	0.28	(0.28)	100.00	0.00	
CHARGES FOR SERVICES							
643.000 SIDEWALKS - CHARGES FOR SERVICES	2,000.00	1,572.07	3,600.51	(1,600.51)	180.03	559.48	
CHARGES FOR SERVICES	2,000.00	1,572.07	3,600.51	(1,600.51)	180.03	559.48	
Total Dept 444 - SIDEWALKS	2,000.00	1,572.07	3,600.79	(1,600.79)	180.04	559.48	
Dept 447 - ENGINEERING OTHER REVENUES							
687.001 REFUNDS/REBATES	65.00	0.00	37.74	27.26	58.06	60.74	
OTHER REVENUES	65.00	0.00	37.74	27.26	58.06	60.74	
LICENSES & PERMITS							
476.100 BUSINESS LICENSES AND PERMITS	1,000.00	100.00	700.00	300.00	70.00	300.00	
LICENSES & PERMITS	1,000.00	100.00	700.00	300.00	70.00	300.00	
Total Dept 447 - ENGINEERING	1,065.00	100.00	737.74	327.26	69.27	360.74	
Dank EC7 COMPUTEDV							
Dept 567 - CEMETERY CHARGES FOR SERVICES							
632.000 BURIALS	43,000.00	1,105.00	18,838.00	24,162.00	43.81	23,760.00	
632.001 CEMETERY GOVERNMENT MARKERS	1,500.00	0.00	1,920.00	(420.00)	128.00	1,085.00	
634.000 PERPETUAL LOT CARE FUND MAINT 642.000 SALES- CEMETERY LOTS	0.00 15,000.00	0.00	0.00 10,025.00	0.00	0.00	996.83	
CHARGES FOR SERVICES	59,500.00	1,105.00	30,783.00	4,975.00 28,717.00	66.83 51.74	8,921.25 34,763.08	
OTHER REVENUES 680.000 CEM - MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	81.68	
687.001 REFUNDS/REBATES	170.00	0.00	104.96	65.04	61.74	160.98	
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ACTIVITY FOR

2022-23 MONTH YTD BALANCE AVAILABLE % BDGT YTD BALANCE ACCOUNT DESCRIPTION AMENDED BUDGET 12/31/22 12/31/2022 BALANCE USED 12/31/2021 Fund 101 - GENERAL FUND 61.74 170.00 0.00 104.96 65.04 242.66 OTHER REVENUES LICENSES & PERMITS 490.000 CEMETERY MONUMENT PERMITS 3,500.00 540.00 4,150.00 (650.00)118.57 3,840.00 3,500.00 540.00 4,150.00 (650.00)118.57 3,840.00 LICENSES & PERMITS Unclassified 626.008 SERVICES RENDERED 0.00 0.00 200.00 (200.00)100.00 0.00 0.00 0.00 200.00 (200.00)100.00 0.00 Unclassified Total Dept 567 - CEMETERY 63,170.00 1,645.00 35,237.96 27,932.04 55.78 38,845.74 Total - Function PUBLIC WORKS 286,712.00 57,667.21 155,289.11 131,422.89 54.16 181,426.94 Function: COMMUNITY & ECON DEVELOPMENT Dept 701 - PLANNING CHARGES FOR SERVICES 607.001 PLANNING FEES 0.00 0.00 400.00 (400.00)100.00 3,000.00 0.00 607.003 FEES 0.00 94.25 (94.25)100.00 0.00 0.00 0.00 494.25 100.00 3,000.00 CHARGES FOR SERVICES (494.25)OTHER REVENUES 687.001 REFUNDS/REBATES 0.00 0.00 50.00 100.00 (50.00)0.00 0.00 0.00 50.00 (50.00)100.00 0.00 OTHER REVENUES LICENSES & PERMITS 476.100 BUSINESS LICENSES AND PERMITS 10,000.00 0.00 0.00 10,000.00 0.00 0.00 10,000.00 0.00 0.00 10,000.00 0.00 0.00 LICENSES & PERMITS 10,000.00 0.00 544.25 9,455.75 5.44 3,000.00 Total Dept 701 - PLANNING Dept 702 - ZONING CHARGES FOR SERVICES 331.00 607.002 ZONING FEES 6,000.00 6,051.00 100.85 3,193.23 (51.00)331.00 6,051.00 100.85 3,193.23 CHARGES FOR SERVICES 6,000.00 (51.00)LICENSES & PERMITS 476.100 BUSINESS LICENSES AND PERMITS 0.00 0.00 190.00 (190.00)100.00 50.00 0.00 0.00 190.00 (190.00)100.00 50.00 LICENSES & PERMITS Total Dept 702 - ZONING 6,000.00 331.00 6,241.00 (241.00)104.02 3,243.23

Dept 703 - CODE ENFORCEMENT FINES & FORFEITS

REVENUE REPORT FOR CITY OF ALPENA

User: leilanb DB: Alpena

PERIOD ENDING 12/31/2022

ACTIVITY	FOR
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	0000 00	ACTIVITY FOR			0 5565	
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 101 - GENERAL FUND	0.500.00		460.00	0.040.00	10.10	4 465 00
657.000 ORDINANCE FINES & COSTS	2,500.00	0.00	460.00	2,040.00	18.40	1,465.00
FINES & FORFEITS	2,500.00	0.00	460.00	2,040.00	18.40	1,465.00
Total Dept 703 - CODE ENFORCEMENT	2,500.00	0.00	460.00	2,040.00	18.40	1,465.00
Total - Function COMMUNITY & ECON DEVELOPMENT Function: RECREATION & CULTURE Dept 751 - PARKS & REC	18,500.00	331.00	7,245.25	11,254.75	39.16	7,708.23
STATE GRANTS 566.000 STATE GRANTS - RECREATION & CULTURE	300,000.00	0.00	0.00	300,000.00	0.00	0.00
STATE GRANTS	300,000.00	0.00	0.00	300,000.00	0.00	0.00
INTERESTS & RENTALS 667.002 RENT - MICH-E-KE-WIS PAVILION 667.003 RENT - STARLITE PAVILION 667.004 RENT - MISC PARK FACILITIES	4,000.00 1,600.00 1,000.00	1,625.00 0.00 0.00	2,600.00 1,100.00 833.00	1,400.00 500.00 167.00	65.00 68.75 83.30	1,750.00 700.00 805.00
INTERESTS & RENTALS	6,600.00	1,625.00	4,533.00	2,067.00	68.68	3,255.00
OTHER REVENUES 674.000 DONATIONS 677.000 MISCELLANEOUS 687.001 REFUNDS/REBATES OTHER REVENUES	80,000.00 500.00 350.00 80,850.00	0.00 0.00 0.00 0.00	0.00 280.03 229.52 509.55	80,000.00 219.97 120.48 80,340.45	0.00 56.01 65.58 0.63	250.00 335.52 352.13 937.65
CONTRIBUTION FROM LOCAL UNITS						
584.000 CONTRIBUTION FROM LOCAL UNITS	20,000.00	0.00	0.00	20,000.00	0.00	0.00
CONTRIBUTION FROM LOCAL UNITS	20,000.00	0.00	0.00	20,000.00	0.00	0.00
FEDERAL GRANTS	10 600 00	0.00	0.00	10 600 00	0.00	0.00
523.000 FEDERAL GRANTS - RECREATIONAL & CULTU]	19,600.00	0.00	0.00	19,600.00	0.00	0.00
Total Dept 751 - PARKS & REC	427,050.00	1,625.00	5,042.55	422,007.45	1.18	4,192.65
Total - Function RECREATION & CULTURE Function: TRANSFERS IN	427,050.00	1,625.00	5,042.55	422,007.45	1.18	4,192.65
Dept 931 - TRANSFERS IN/OTHER FINANCING SOURCES OTHER FINANCING SOURCES	5 000 00			5 000 00	0.00	
699.213 FR TREE/PARK IMPROVEMENTS FUND 699.243 FR BROWNFIELD AUTHORITY	5,000.00 10,000.00	0.00 0.00	0.00 10,000.00	5,000.00 0.00	0.00 100.00	0.00
OTHER FINANCING SOURCES	15,000.00	0.00	10,000.00	5,000.00	66.67	0.00
Unclassified 699.285 FR ARPA FUND	506,000.00	0.00	0.00	506,000.00	0.00	0.00
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REVENUE REPORT FOR CITY OF ALPENA

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DB: Alpena PE

PERIOD ENDING 12/31/2022

ACTIVITY FOR

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 101 - GENERAL FUND Unclassified	506,000.00	0.00	0.00	506,000.00	0.00	0.00
Total Dept 931 - TRANSFERS IN/OTHER FINANCING	521,000.00	0.00	10,000.00	511,000.00	1.92	0.00
Total - Function TRANSFERS IN	521,000.00	0.00	10,000.00	511,000.00	1.92	0.00
Fund 101 - GENERAL FUND:				· _		
TOTAL REVENUES	11,441,456.00	900,245.32	6,927,550.36	4,513,905.64	60.55	6,693,680.80

REVENUE REPORT FOR CITY OF ALPENA

User: leilanb
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ACTIVITY FOR

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		ACTIVITY FOR				
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
	THIBNDED DODGET	12, 31, 22	12/ 31/ 2022	Bribling		12/31/2021
Fund 102 - BUDGET STABILIZATION FUND Function: GENERAL GOVERNMENT						
Dept 000 - GENERAL GOVERNMENT						
INTERESTS & RENTALS						
665.000 INTEREST INCOME - INVESTMENTS	120.00	56.66	242.38	(122.38)	201.98	78.63
INTERESTS & RENTALS	120.00	56.66	242.38	(122.38)	201.98	78.63
	100.00		040.20	(100, 20)		70.60
Total Dept 000 - GENERAL GOVERNMENT	120.00	56.66	242.38	(122.38)	201.98	78.63
Total - Function GENERAL GOVERNMENT	120.00	56.66	242.38	(122.38)	201.98	78.63
Function: TRANSFERS IN Dept 931 - TRANSFERS IN/OTHER FINANCING SOURCES OTHER FINANCING SOURCES						
699.101 FR GENERAL FUND	5,000.00	0.00	0.00	5,000.00	0.00	0.00
OTHER FINANCING SOURCES	5,000.00	0.00	0.00	5,000.00	0.00	0.00
Total Dept 931 - TRANSFERS IN/OTHER FINANCING	5,000.00	0.00	0.00	5,000.00	0.00	0.00
2002 2000 301 114102210 11, 01121 2114102110	3,333.33	0.00	0.00	0,000.00	0.00	0.00
Total - Function TRANSFERS IN	5,000.00	0.00	0.00	5,000.00	0.00	0.00
_						
Fund 102 - BUDGET STABILIZATION FUND:						
TOTAL REVENUES	5,120.00	56.66	242.38	4,877.62	4.73	78.63

REVENUE REPORT FOR CITY OF ALPENA

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PERIOD ENDING 12/31/2022

ACTIVITY FOR

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		11011 111 1 010				
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
	THENDED DODGET	12/ 01/ 22	12/01/2022			
Fund 151 - CEMETERY TRUST FUND						
Function: GENERAL GOVERNMENT Dept 000 - GENERAL GOVERNMENT						
CHARGES FOR SERVICES						
642.003 SALES - PERPETUAL LOT CARE	0.00	0.00	5,860.00	(5,860.00)	100.00	6,433.75
CHARGES FOR SERVICES	0.00	0.00	5,860.00	(5,860.00)	100.00	6,433.75
INTERESTS & RENTALS						
665.000 INTEREST INCOME - INVESTMENTS	0.00	0.00	0.00	0.00	0.00	617.41
669.000 INVESTMENTS-CHANGE IN VAL	0.00	0.00	0.00	0.00	0.00	(3,137.71)
INTERESTS & RENTALS	0.00	0.00	0.00	0.00	0.00	(2,520.30)
Table 1 Part 2000 GENERAL GOVERNMENT				<u> </u>	100.00	2 012 45
Total Dept 000 - GENERAL GOVERNMENT	0.00	0.00	5,860.00	(5,860.00)	100.00	3,913.45
Total - Function GENERAL GOVERNMENT	0.00	0.00	5,860.00	(5,860.00)	100.00	3,913.45
Fund 151 - CEMETERY TRUST FUND:						
TOTAL REVENUES	0.00	0.00	5,860.00	(5,860.00)	100.00	3,913.45

REVENUE REPORT FOR CITY OF ALPENA

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ACTIVITY FOR

ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	ACTIVITY FOR MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 202 - MAJOR STREET FUND Function: GENERAL GOVERNMENT						
Dept 000 - GENERAL GOVERNMENT STATE GRANTS						
546.000 STATE GRTS - GAS & WGT TX	1,178,310.00	86,603.17	388,652.87	789,657.13	32.98	389,702.18
546.001 STATE GRANTS - TRUNKLINE 569.000 STATE GRANTS - OTHER	155,000.00 399,000.00	9,389.57 0.00	59,778.17 0.00	95,221.83 399,000.00	38.57 0.00	67,797.94 0.00
STATE GRANTS	1,732,310.00	95,992.74	448,431.04	1,283,878.96	25.89	457,500.12
INTERESTS & RENTALS	0.500.00	0.064.00	0.074.01	(5.574.01)	200 07	0 100 60
665.000 INTEREST INCOME - INVESTMENTS	2,500.00	2,064.02	8,074.21	(5,574.21)	322.97	2,189.63
INTERESTS & RENTALS	2,500.00	2,064.02	8,074.21	(5,574.21)	322.97	2,189.63
OTHER REVENUES	450.00	0.00	1 201 44	(021 44)	306.99	0.00
577.000 MISCELLANEOUS		0.00	1,381.44	(931.44)		0.00
DTHER REVENUES	450.00	0.00	1,381.44	(931.44)	306.99	0.00
Total Dept 000 - GENERAL GOVERNMENT	1,735,260.00	98,056.76	457,886.69	1,277,373.31	26.39	459,689.75
	1,735,260.00	98,056.76	457,886.69	1,277,373.31	26.39	459,689.75
Dept 450 - ADMIN DTHER REVENUES						
587.001 REFUNDS/REBATES	10.00	0.00	6.27	3.73	62.70	10.15
DTHER REVENUES	10.00	0.00	6.27	3.73	62.70	10.15
Total Dept 450 - ADMIN	10.00	0.00	6.27	3.73	62.70	10.15
Dept 459 - MAINTENANCE - STREETS						
DTHER REVENUES 587.001 REFUNDS/REBATES	560.00	0.00	363.21	196.79	64.86	556.95
OTHER REVENUES	560.00	0.00	363.21	196.79	64.86	556.95
	560.00	0.00	363.21	196.79	64.86	556.95
-						
	570.00	0.00	369.48	200.52	64.82	567.10
Dept 931 - TRANSFERS IN/OTHER FINANCING SOURCES OTHER FINANCING SOURCES						
699.213 FR TREE/PARK IMPROVEMENTS FUND	5,000.00	0.00	0.00	5,000.00	0.00	0.00
OTHER FINANCING SOURCES	5,000.00	0.00	0.00	5,000.00	0.00	0.00

REVENUE REPORT FOR CITY OF ALPENA

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ACTIVITY FOR

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 202 - MAJOR STREET FUND Total Dept 931 - TRANSFERS IN/OTHER FINANCING	5,000.00	0.00	0.00	5,000.00	0.00	0.00
Total - Function TRANSFERS IN	5,000.00	0.00	0.00	5,000.00	0.00	0.00
Fund 202 - MAJOR STREET FUND:						
TOTAL REVENUES	1,740,830.00	98,056.76	458,256.17	1,282,573.83	26.32	460,256.85

699.202 FR MAJOR STREET FUND

699.213 FR TREE/PARK IMPROVEMENTS FUND

REVENUE REPORT FOR CITY OF ALPENA

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87,500.00

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User: leilanb

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175,000.00

5,000.00

DB: Alpena	PERIOD ENDING 12/31/2022					
ACCOUNT DESCRIPTION	ACTIVITY FOR					
	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 203 - LOCAL STREET FUND						
Function: GENERAL GOVERNMENT Dept 000 - GENERAL GOVERNMENT						
STATE GRANTS						
546.000 STATE GRTS - GAS & WGT TX 569.000 STATE GRANTS - OTHER	400,000.00	30,517.15	136,952.61	263,047.39 26,000.00	34.24	137,375.37
STATE GRANTS	426,000.00	30,517.15	136,952.61	289,047.39	32.15	137,375.37
INTERESTS & RENTALS 665.000 INTEREST INCOME - INVESTMENTS	2,500.00	1,453.55	6,262.87	(3,762.87)	250.51	1 625 00
INTERESTS & RENTALS	2,500.00	1,453.55	6,262.87	(3,762.87)	250.51	1,625.09
INTERESTS & RENTALS	2,300.00	1,455.55	0,202.07	(3,702.07)	230.31	1,023.03
OTHER REVENUES						
677.000 MISCELLANEOUS	0.00	2,965.00	2,965.00	(2,965.00)	100.00	0.00
OTHER REVENUES	0.00	2,965.00	2,965.00	(2,965.00)	100.00	0.00
Unclassified						
452.000 SPECIAL ASSESSMENTS	1,175.00	820.80	820.80	354.20	69.86	1,157.02
Unclassified	1,175.00	820.80	820.80	354.20	69.86	1,157.02
Total Dept 000 - GENERAL GOVERNMENT	429,675.00	35,756.50	147,001.28	282,673.72	34.21	140,157.48
Total - Function GENERAL GOVERNMENT Function: PUBLIC WORKS Dept 450 - ADMIN	429,675.00	35,756.50	147,001.28	282,673.72	34.21	140,157.48
OTHER REVENUES						
687.001 REFUNDS/REBATES	10.00	0.00	6.27	3.73	62.70	10.15
OTHER REVENUES	10.00	0.00	6.27	3.73	62.70	10.15
Total Dept 450 - ADMIN	10.00	0.00	6.27	3.73	62.70	10.15
Dept 459 - MAINTENANCE - STREETS						
OTHER REVENUES 687.001 REFUNDS/REBATES	560.00	0.00	363.21	196.79	64.86	556.95
OTHER REVENUES	560.00	0.00	363.21	196.79	64.86	556.95
_						
Total Dept 459 - MAINTENANCE - STREETS	560.00	0.00	363.21	196.79	64.86	556.95
Total - Function PUBLIC WORKS	570.00	0.00	369.48	200.52	64.82	567.10
Function: TRANSFERS IN Dept 931 - TRANSFERS IN/OTHER FINANCING SOURCES OTHER FINANCING SOURCES						
OTHER FINANCING SOURCES	175 000 00	42 750 00	07 500 00	07 500 00	F0 00	07 500 00

43,750.00

0.00

REVENUE REPORT FOR CITY OF ALPENA

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ACTIVITY	FOR
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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 203 - LOCAL STREET FUND						
OTHER FINANCING SOURCES	180,000.00	43,750.00	87,500.00	92,500.00	48.61	87,500.00
Total Dept 931 - TRANSFERS IN/OTHER FINANCING	180,000.00	43,750.00	87,500.00	92,500.00	48.61	87,500.00
Total - Function TRANSFERS IN	180,000.00	43,750.00	87,500.00	92,500.00	48.61	87,500.00
Fund 203 - LOCAL STREET FUND:						
TOTAL REVENUES	610,245.00	79,506.50	234,870.76	375,374.24	38.49	228,224.58

REVENUE REPORT FOR CITY OF ALPENA

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	2022-23	MONTH	YTD BALANCE	AVAILABLE	% BDGT	YTD BALANCE
ACCOUNT DESCRIPTION	AMENDED BUDGET	12/31/22	12/31/2022	BALANCE	USED	12/31/2021
Fund 211 - MARINA FUND						
Function: GENERAL GOVERNMENT						
Dept 000 - GENERAL GOVERNMENT STATE GRANTS						
567.400 STATE GRANTS - SEASONAL DOCKS	150,000.00	0.00	0.00	150,000.00	0.00	0.00
569.000 STATE GRANTS - OTHER	10,000.00	0.00	0.00	10,000.00	0.00	0.00
STATE GRANTS	160,000.00	0.00	0.00	160,000.00	0.00	0.00
				,		
CHARGES FOR SERVICES						
607.003 FEES	0.00	0.00	510.00	(510.00)	100.00	(9.10)
626.006 BOAT PUMP OUT SERVICE	500.00	0.00	365.00	135.00	73.00	180.00
626.007 TRAVEL LIFT SERVICES 642.010 SALES - DIESEL FUEL	2,500.00 100,000.00	0.00	4,455.00 56,444.52	(1,955.00) 43,555.48	178.20 56.44	1,180.00 10,165.90
642.010 SALES - DIESEL FUEL 642.011 SALES - REC GAS	100,000.00	(1,242.22) 0.00	61,545.78	38,454.22	61.55	4,731.13
642.012 SALES - ICE	150,000.00	0.00	261.32	(111.32)	174.21	9.64
CHARGES FOR SERVICES	203,150.00	(1,242.22)	123,581.62	79,568.38	60.83	16,257.57
INTERESTS & RENTALS 665.000 INTEREST INCOME - INVESTMENTS	700.00	179.97	1,226.56	(526.56)	175.22	400.49
667.005 RENT	20,000.00	525.00	6,350.00	13,650.00	31.75	16,092.10
667.017 SLIP RENTAL - SEASONAL	95,000.00	200.00	616.92	94,383.08	0.65	7,782.50
667.018 SLIP RENTAL - TRANSIENT	50,000.00	0.00	19,755.22	30,244.78	39.51	7,719.48
667.019 FISH CLEANING STATION RENTAL	100.00	0.00	0.00	100.00	0.00	0.00
667.020 WINTER BOAT STORAGE RENT	48,000.00	0.00	17,806.75	30,193.25	37.10	38,388.75
INTERESTS & RENTALS	213,800.00	904.97	45,755.45	168,044.55	21.40	70,383.32
OTHER REVENUES						
674.000 DONATIONS	0.00	0.00	599.00	(599.00)	100.00	0.00
676.000 INSURANCE REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00	2,120.00
676.100 REIMBURSEMENTS	0.00	1,894.20	1,894.20	(1,894.20)	100.00	0.00
677.000 MISCELLANEOUS	100.00	0.00	4,255.62	(4,155.62)	4,255.62	18.84
OTHER REVENUES	100.00	1,894.20	6,748.82	(6,648.82)	6,748.82	2,138.84
LICENSES & PERMITS						
476.100 BUSINESS LICENSES AND PERMITS	12,000.00	35.00	3,804.00	8,196.00	31.70	1,122.00
LICENSES & PERMITS	12,000.00	35.00	3,804.00	8,196.00	31.70	1,122.00
1 (6) 1						
Unclassified	12 000 00	0.00	0.00	12 000 00	0.00	0.00
626.008 SERVICES RENDERED	13,000.00	0.00	0.00	13,000.00	0.00	0.00
Unclassified	13,000.00	0.00	0.00	13,000.00	0.00	0.00
Total Dept 000 - GENERAL GOVERNMENT	602,050.00	1,591.95	179,889.89	422,160.11	29.88	89,901.73
Total - Function GENERAL GOVERNMENT Function: PUBLIC WORKS	602,050.00	1,591.95	179,889.89	422,160.11	29.88	89,901.73
Dept 597 - MARINA						
OTHER REVENUES						
687.001 REFUNDS/REBATES	30.00	0.00	69.41	(39.41)	231.37	27.70
OTHER REVENUES	30.00	0.00	69.41	(39.41)	231.37	27.70
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REVENUE REPORT FOR CITY OF ALPENA

User: leilanb
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PERIOD ENDING 12/31/2022

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 211 - MARINA FUND						
Total Dept 597 - MARINA	30.00	0.00	69.41	(39.41)	231.37	27.70
Total - Function PUBLIC WORKS Function: TRANSFERS IN	30.00	0.00	69.41	(39.41)	231.37	27.70
Dept 931 - TRANSFERS IN/OTHER FINANCING SOURCES OTHER FINANCING SOURCES						
699.101 FR GENERAL FUND	110,000.00	27,500.00	55,000.00	55,000.00	50.00	104,000.00
OTHER FINANCING SOURCES	110,000.00	27,500.00	55,000.00	55,000.00	50.00	104,000.00
Total Dept 931 - TRANSFERS IN/OTHER FINANCING	110,000.00	27,500.00	55,000.00	55,000.00	50.00	104,000.00
Total - Function TRANSFERS IN	110,000.00	27,500.00	55,000.00	55,000.00	50.00	104,000.00
Fund 211 - MARINA FUND:						
TOTAL REVENUES	712,080.00	29,091.95	234,959.30	477,120.70	33.00	193,929.43

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 213 - TREE/PARK IMP FUND Function: GENERAL GOVERNMENT Dept 000 - GENERAL GOVERNMENT						
INTERESTS & RENTALS 665.000 INTEREST INCOME - INVESTMENTS	80.00	39.20	167.70	(87.70)	209.63	54.40
INTERESTS & RENTALS	80.00	39.20	167.70	(87.70)	209.63	54.40
Total Dept 000 - GENERAL GOVERNMENT	80.00	39.20	167.70	(87.70)	209.63	54.40
Total - Function GENERAL GOVERNMENT	80.00	39.20	167.70	(87.70)	209.63	54.40
Fund 213 - TREE/PARK IMP FUND:						
TOTAL REVENUES	80.00	39.20	167.70	(87.70)	209.63	54.40

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 243 - BROWNFIELD REDEV AUTH Function: GENERAL GOVERNMENT Dept 000 - GENERAL GOVERNMENT Unclassified						
402.016 TAX INCREMENTS (600 WALNUT)	1,000.00	0.00	0.00	1,000.00	0.00	0.00
Unclassified	1,000.00	0.00	0.00	1,000.00	0.00	0.00
Total Dept 000 - GENERAL GOVERNMENT	1,000.00	0.00	0.00	1,000.00	0.00	0.00
Total - Function GENERAL GOVERNMENT	1,000.00	0.00	0.00	1,000.00	0.00	0.00
Fund 243 - BROWNFIELD REDEV AUTH:						
TOTAL REVENUES	1,000.00	0.00	0.00	1,000.00	0.00	0.00

REVENUE REPORT FOR CITY OF ALPENA

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 244 - ECONOMIC DEVELOPMENT Function: GENERAL GOVERNMENT Dept 000 - GENERAL GOVERNMENT INTERESTS & RENTALS						
665.000 INTEREST INCOME - INVESTMENTS	0.00	0.03	0.19	(0.19)	100.00	(1.81)
INTERESTS & RENTALS	0.00	0.03	0.19	(0.19)	100.00	(1.81)
Total Dept 000 - GENERAL GOVERNMENT	0.00	0.03	0.19	(0.19)	100.00	(1.81)
Total - Function GENERAL GOVERNMENT	0.00	0.03	0.19	(0.19)	100.00	(1.81)
Fund 244 - ECONOMIC DEVELOPMENT :						
TOTAL REVENUES	0.00	0.03	0.19	(0.19)	100.00	(1.81)

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 246 - DDA NO. 2						
Function: GENERAL GOVERNMENT						
Dept 000 - GENERAL GOVERNMENT						
TAXES						
402.000 CURRENT REAL PROPERTY TAXES	27,000.00	75.50	25,091.93	1,908.07	92.93	0.00
402.001 TAX INCREMENTS	143,820.00	0.00	0.00	143,820.00	0.00	0.00
410.000 CURRENT PERSONAL PROPERTY TAXES	2,000.00	1.10	2,076.62	(76.62)	103.83	0.00
TAXES	172,820.00	76.60	27,168.55	145,651.45	15.72	0.00
STATE GRANTS						
540.000 STATE GRANTS - MISC	9,218.00	0.00	59,217.50	(49,999.50)	642.41	0.00
573.000 LOCAL COMM STABILIZATION SHARE	5,000.00	0.00	0.00	5,000.00	0.00	5 , 228.97
STATE GRANTS	14,218.00	0.00	59,217.50	(44,999.50)	416.50	5,228.97
INTERESTS & RENTALS						
665.000 INTEREST INCOME - INVESTMENTS	4,000.00	0.00	0.00	4,000.00	0.00	0.00
667.011 PARKING LOT RENTAL	2,800.00	1,580.00	2,621.91	178.09	93.64	0.00
667.012 BIKE RACK RENTAL	1,200.00	35.00	70.00	1,130.00	5.83	0.00
INTERESTS & RENTALS	8,000.00	1,615.00	2,691.91	5,308.09	33.65	0.00
OTHER REVENUES						
674.000 DONATIONS	1,500.00	0.00	0.00	1,500.00	0.00	0.00
677.000 MISCELLANEOUS	5,000.00	25.00	3,650.86	1,349.14	73.02	514.03
687.001 REFUNDS/REBATES	350.00	546.00	546.00	(196.00)	156.00	0.00
OTHER REVENUES	6,850.00	571.00	4,196.86	2,653.14	61.27	514.03
FINES & FORFEITS						
655.001 PARKING FINES	4,000.00	20.00	490.00	3,510.00	12.25	0.00
FINES & FORFEITS	4,000.00	20.00	490.00	3,510.00	12.25	0.00
Total Dept 000 - GENERAL GOVERNMENT	205,888.00	2,282.60	93,764.82	112,123.18	45.54	5,743.00
Total - Function GENERAL GOVERNMENT	205,888.00	2,282.60	93,764.82	112,123.18	45.54	5,743.00
Fund 246 - DDA NO. 2:						
TOTAL REVENUES	205,888.00	2,282.60	93,764.82	112,123.18	45.54	5,743.00
101710 100 0000	203,000.00	2,202.00	75, 704.02	112,123.10	10.01	5,745.00

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 248 - DDA NO. 5						
Function: GENERAL GOVERNMENT						
Dept 000 - GENERAL GOVERNMENT						
TAXES						
402.000 CURRENT REAL PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00	27,104.02
410.000 CURRENT PERSONAL PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00	1,980.70
TAXES	0.00	0.00	0.00	0.00	0.00	29,084.72
STATE GRANTS						
540.000 STATE GRANTS - MISC	0.00	0.00	0.00	0.00	0.00	25,000.00
STATE GRANTS	0.00	0.00	0.00	0.00	0.00	25,000.00
INTERESTS & RENTALS						
665.000 INTEREST INCOME - INVESTMENTS	0.00	0.00	0.00	0.00	0.00	42.00
667.011 PARKING LOT RENTAL	0.00	0.00	0.00	0.00	0.00	380.18
667.012 BIKE RACK RENTAL	0.00	0.00	0.00	0.00	0.00	35.00
INTERESTS & RENTALS	0.00	0.00	0.00	0.00	0.00	457.18
FINES & FORFEITS						
655.001 PARKING FINES	0.00	0.00	0.00	0.00	0.00	1,450.00
FINES & FORFEITS	0.00	0.00	0.00	0.00	0.00	1,450.00
Total Dept 000 - GENERAL GOVERNMENT	0.00	0.00	0.00	0.00	0.00	55,991.90
Total - Function GENERAL GOVERNMENT	0.00	0.00	0.00	0.00	0.00	55,991.90
Find 240 DP3 NO F.						
Fund 248 - DDA NO. 5:						
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	55,991.90

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Dept 931 - TRANSFERS IN/OTHER FINANCING SOURCES

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 249 - BUILDING INSPECTION FUND Function: GENERAL GOVERNMENT Dept 000 - GENERAL GOVERNMENT						
CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00	100 00
610.000 RESTITUTION 613.000 COPY FEES	0.00	0.00	0.00 1.00	0.00 (1.00)	0.00 100.00	100.00
614.001 CHARGES FOR SERVICES - ACCESS	95,000.00	7,997.00	40,926.00	54,074.00	43.08	46,345.65
627.000 BUILDING INSPECTION FEES	185,000.00	4,092.00	71,693.00	113,307.00	38.75	93,320.00
627.001 CHARGES - RENTAL INSPECTIONS	40,000.00	5,490.00	32,495.00	7,505.00	81.24	9,220.00
CHARGES FOR SERVICES	320,000.00	17,579.00	145,115.00	174,885.00	45.35	148,985.65
INTERESTS & RENTALS						
665.000 INTEREST INCOME - INVESTMENTS	100.00	114.79	474.78	(374.78)	474.78	38.88
INTERESTS & RENTALS	100.00	114.79	474.78	(374.78)	474.78	38.88
OTHER REVENUES	40.500.00		5 050 00	- 40- 04	40.50	4 445 00
676.100 REIMBURSEMENTS 677.000 MISCELLANEOUS	12,500.00 2,000.00	0.00	5,072.09 0.00	7,427.91 2,000.00	40.58	1,117.98 1,013.37
OTHER REVENUES	14,500.00	0.00	5,072.09	9,427.91	34.98	2,131.35
0-121 12 12 10 20	11,000.00	0.00	0,072.03	3,127.31	01.30	2,101.00
Total Dept 000 - GENERAL GOVERNMENT	334,600.00	17,693.79	150,661.87	183,938.13	45.03	151,155.88
Total - Function GENERAL GOVERNMENT	334,600.00	17,693.79	150,661.87	183,938.13	45.03	151,155.88
Function: PUBLIC SAFETY Dept 371 - INSPECTION OTHER REVENUES						
687.001 REFUNDS/REBATES	300.00	0.00	190.98	109.02	63.66	293.76
OTHER REVENUES	300.00	0.00	190.98	109.02	63.66	293.76
Total Dept 371 - INSPECTION	300.00	0.00	190.98	109.02	63.66	293.76
Total - Function PUBLIC SAFETY Function: COMMUNITY & ECON DEVELOPMENT	300.00	0.00	190.98	109.02	63.66	293.76
Dept 703 - CODE ENFORCEMENT						
FINES & FORFEITS						
657.000 ORDINANCE FINES & COSTS	2,000.00	0.00	718.46	1,281.54	35.92	450.00
FINES & FORFEITS	2,000.00	0.00	718.46	1,281.54	35.92	450.00
			-			
Total Dept 703 - CODE ENFORCEMENT	2,000.00	0.00	718.46	1,281.54	35.92	450.00
Total - Function COMMUNITY & ECON DEVELOPMENT	2,000.00	0.00	718.46	1,281.54	35.92	450.00
Function: TRANSFERS IN						

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 249 - BUILDING INSPECTION FUND OTHER FINANCING SOURCES						
699.101 FR GENERAL FUND	55,219.00	0.00	0.00	55,219.00	0.00	61,284.00
OTHER FINANCING SOURCES	55,219.00	0.00	0.00	55,219.00	0.00	61,284.00
Total Dept 931 - TRANSFERS IN/OTHER FINANCING	55,219.00	0.00	0.00	55,219.00	0.00	61,284.00
Total - Function TRANSFERS IN	55,219.00	0.00	0.00	55,219.00	0.00	61,284.00
Fund 249 - BUILDING INSPECTION FUND:						
TOTAL REVENUES	392,119.00	17,693.79	151,571.31	240,547.69	38.65	213,183.64

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 285 - AMERICAN RESCUE PLAN ACT Function: GENERAL GOVERNMENT Dept 000 - GENERAL GOVERNMENT INTERESTS & RENTALS						
665.000 INTEREST INCOME - INVESTMENTS	0.00	1,879.91	8,098.52	(8,098.52)	100.00	0.00
INTERESTS & RENTALS	0.00	1,879.91	8,098.52	(8,098.52)	100.00	0.00
FEDERAL GRANTS						
528.000 FEDERAL GRANTS - OTHER	0.00	0.00	0.00	0.00	0.00	521,040.00
FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00	521,040.00
Total Dept 000 - GENERAL GOVERNMENT	0.00	1,879.91	8,098.52	(8,098.52)	100.00	521,040.00
Total - Function GENERAL GOVERNMENT	0.00	1,879.91	8,098.52	(8,098.52)	100.00	521,040.00
Fund 285 - AMERICAN RESCUE PLAN ACT :			·			
TOTAL REVENUES	0.00	1,879.91	8,098.52	(8,098.52)	100.00	521,040.00

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 369 - BUILDING AUTHORITY DEBT Function: GENERAL GOVERNMENT Dept 000 - GENERAL GOVERNMENT INTERESTS & RENTALS						
665.000 INTEREST INCOME - INVESTMENTS	0.00	4.99	35.30	(35.30)	100.00	0.58
INTERESTS & RENTALS	0.00	4.99	35.30	(35.30)	100.00	0.58
Total Dept 000 - GENERAL GOVERNMENT	0.00	4.99	35.30	(35.30)	100.00	0.58
Total - Function GENERAL GOVERNMENT Function: TRANSFERS IN Dept 931 - TRANSFERS IN/OTHER FINANCING SOURCES	0.00	4.99	35.30	(35.30)	100.00	0.58
OTHER FINANCING SOURCES 699.101 FR GENERAL FUND	0.00	0.00	90,000.00	(90,000.00)	100.00	100,000.00
OTHER FINANCING SOURCES	0.00	0.00	90,000.00	(90,000.00)	100.00	100,000.00
Total Dept 931 - TRANSFERS IN/OTHER FINANCING	0.00	0.00	90,000.00	(90,000.00)	100.00	100,000.00
Total - Function TRANSFERS IN	0.00	0.00	90,000.00	(90,000.00)	100.00	100,000.00
Fund 369 - BUILDING AUTHORITY DEBT:						
TOTAL REVENUES	0.00	4.99	90,035.30	(90,035.30)	100.00	100,000.58

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2022-23 MONTH YTD BALANCE AVAILABLE % BDGT YTD BALANCE 12/31/22 12/31/2022 USED 12/31/2021 ACCOUNT DESCRIPTION AMENDED BUDGET BALANCE Fund 401 - CAPITAL IMPROVEMENT FUND Function: GENERAL GOVERNMENT Dept 000 - GENERAL GOVERNMENT INTERESTS & RENTALS 665.000 INTEREST INCOME - INVESTMENTS 0.00 0.28 0.87 0.00 0.20 (0.87)100.00 0.28 INTERESTS & RENTALS Total Dept 000 - GENERAL GOVERNMENT 0.00 0.20 0.87 (0.87) 100.00 0.28 0.20 0.87 (0.87) 100.00 0.28 Total - Function GENERAL GOVERNMENT 0.00 Fund 401 - CAPITAL IMPROVEMENT FUND: TOTAL REVENUES 0.00 0.20 0.87 (0.87) 100.00 0.28

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2022-23 MONTH YTD BALANCE AVAILABLE % BDGT YTD BALANCE 12/31/22 12/31/2022 12/31/2021 ACCOUNT DESCRIPTION AMENDED BUDGET BALANCE USED Fund 403 - BROWNFIELD CAPITAL PROJEC Function: GENERAL GOVERNMENT Dept 000 - GENERAL GOVERNMENT STATE GRANTS 540.001 STATE GRANTS - EGLE 0.00 2,491.43 0.00 0.00 STATE GRANTS 0.00 0.00 2,491.43 (2,491.43)100.00 0.00 FEDERAL GRANTS 0.00 48,990.18 528.002 FEDERAL GRANTS - EPA 0.00 (48,990.18)100.00 0.00 0.00 0.00 0.00 FEDERAL GRANTS 48,990.18 (48,990.18)100.00 Total Dept 000 - GENERAL GOVERNMENT 0.00 0.00 51,481.61 (51,481.61) 100.00 0.00 Total - Function GENERAL GOVERNMENT 0.00 0.00 51,481.61 (51,481.61) 100.00 0.00 Fund 403 - BROWNFIELD CAPITAL PROJEC: 0.00 0.00 51,481.61 TOTAL REVENUES (51,481.61) 100.00 0.00

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2022-23 MONTH YTD BALANCE AVAILABLE % BDGT YTD BALANCE 12/31/22 12/31/2022 USED 12/31/2021 ACCOUNT DESCRIPTION AMENDED BUDGET BALANCE Fund 469 - BUILDING AUTHORITY CONST Function: GENERAL GOVERNMENT Dept 000 - GENERAL GOVERNMENT INTERESTS & RENTALS 665.000 INTEREST INCOME - INVESTMENTS 0.00 0.02 2.28 0.00 0.64 (2.28)100.00 0.02 INTERESTS & RENTALS Total Dept 000 - GENERAL GOVERNMENT 0.00 0.64 2.28 (2.28) 100.00 0.02 2.28 (2.28) 100.00 0.02 Total - Function GENERAL GOVERNMENT 0.00 0.64 Fund 469 - BUILDING AUTHORITY CONST: TOTAL REVENUES 0.00 0.64 2.28 (2.28) 100.00 0.02

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 496 - DPW CONSTRUCTION FUND Function: GENERAL GOVERNMENT Dept 000 - GENERAL GOVERNMENT INTERESTS & RENTALS						
665.000 INTEREST INCOME - INVESTMENTS	0.00	787.66	3,333.54	(3,333.54)	100.00	1,029.91
671.000 LEASES	0.00	1,083.66	6,501.96	(6,501.96)	100.00	6,312.60
INTERESTS & RENTALS	0.00	1,871.32	9,835.50	(9,835.50)	100.00	7,342.51
Total Dept 000 - GENERAL GOVERNMENT	0.00	1,871.32	9,835.50	(9,835.50)	100.00	7,342.51
Total - Function GENERAL GOVERNMENT	0.00	1,871.32	9,835.50	(9,835.50)	100.00	7,342.51
Fund 496 - DPW CONSTRUCTION FUND:						_
TOTAL REVENUES	0.00	1,871.32	9,835.50	(9,835.50)	100.00	7,342.51

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 590 - SEWER FUND						
Function: GENERAL GOVERNMENT						
Dept 000 - GENERAL GOVERNMENT CHARGES FOR SERVICES						
607.000 CHARGES - TAP FEES	6,000.00	0.00	2,965.00	3,035.00	49.42	0.00
642.006 SALES & CHARGES	2,800,000.00	120,840.20	1,286,256.66	1,513,743.34	45.94	1,317,525.48
642.008 SALES - SEPTAGE	115,000.00	5,646.00	66,006.12	48,993.88	57.40	73,153.05
CHARGES FOR SERVICES	2,921,000.00	126,486.20	1,355,227.78	1,565,772.22	46.40	1,390,678.53
INTERESTS & RENTALS						
665.000 INTEREST INCOME - INVESTMENTS	12,000.00	5,760.96	24,764.73	(12,764.73)	206.37	7,701.23
INTERESTS & RENTALS	12,000.00	5,760.96	24,764.73	(12,764.73)	206.37	7,701.23
OTHER REVENUES						
677.000 MISCELLANEOUS 684.000 SCRAP & SALVAGE SALES	12,000.00 0.00	0.00	9,604.38 0.00	2,395.62 0.00	80.04	3,632.50 393.13
687.001 REFUNDS/REBATES	0.00	0.00	27.06	(27.06)	100.00	2,053.29
OTHER REVENUES	12,000.00	0.00	9,631.44	2,368.56	80.26	6,078.92
LICENSES & PERMITS						
493.000 PLUMBING PERMITS	500.00	50.00	275.00	225.00	55.00	25.00
LICENSES & PERMITS	500.00	50.00	275.00	225.00	55.00	25.00
Total Dept 000 - GENERAL GOVERNMENT	2,945,500.00	132,297.16	1,389,898.95	1,555,601.05	47.19	1,404,483.68
Total Bope ood Gamara Govardami	2,313,300.00	132,237.10	1,303,030.33	1,000,001.00	17.13	1, 101, 103.00
Total - Function GENERAL GOVERNMENT	2,945,500.00	132,297.16	1,389,898.95	1,555,601.05	47.19	1,404,483.68
Function: PUBLIC WORKS Dept 537 - TREATMENT						
OTHER REVENUES						
687.001 REFUNDS/REBATES	0.00	0.00	7.21	(7.21)	100.00	11.63
OTHER REVENUES	0.00	0.00	7.21	(7.21)	100.00	11.63
Total Dept 537 - TREATMENT	0.00	0.00	7.21	(7.21)	100.00	11.63
Dept 538 - COLLECTION						
OTHER REVENUES						
687.001 REFUNDS/REBATES	0.00	0.00	8.82	(8.82)	100.00	14.31
OTHER REVENUES	0.00	0.00	8.82	(8.82)	100.00	14.31
motal Days 529 COLLECTION	0.00	0.00	8.82	(0.00)	100.00	14.31
Total Dept 538 - COLLECTION	0.00	0.00	8.82	(8.82)	100.00	14.31
Total - Function PUBLIC WORKS	0.00	0.00	16.03	(16.03)	100.00	25.94
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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 590 - SEWER FUND						
Fund 590 - SEWER FUND:						
TOTAL REVENUES	2,945,500.00	132,297.16	1,389,914.98	1,555,585.02	47.19	1,404,509.62

REVENUE REPORT FOR CITY OF ALPENA

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 591 - WATER FUND Function: GENERAL GOVERNMENT						
Dept 000 - GENERAL GOVERNMENT						
CHARGES FOR SERVICES 607.000 CHARGES - TAP FEES	6,000.00	6,500.00	10,035.00	(4,035.00)	167.25	7,925.00
626.005 CHARGES - SAMPLING/TEST	24,000.00	7,749.48	20,499.48	3,500.52	85.41	13,125.00
642.006 SALES & CHARGES	3,500,000.00	120,740.57	1,763,933.59	1,736,066.41	50.40	1,786,370.16
642.009 HYDRANT USE	3,500.00	300.25	2,244.95 1,796,713.02	1,255.05	64.14	2,326.48
CHARGES FOR SERVICES	3,533,500.00	135,290.30	1,/96,/13.02	1,736,786.98	50.85	1,809,746.64
INTERESTS & RENTALS						
665.000 INTEREST INCOME - INVESTMENTS	4,000.00	3,476.46	13,891.05	(9,891.05)	347.28	2,789.36
INTERESTS & RENTALS	4,000.00	3,476.46	13,891.05	(9,891.05)	347.28	2,789.36
OTHER REVENUES						
677.000 MISCELLANEOUS	2,000.00	200.00	600.00	1,400.00	30.00	2,848.13
OTHER REVENUES	2,000.00	200.00	600.00	1,400.00	30.00	2,848.13
LICENSES & PERMITS						
493.000 PLUMBING PERMITS	100.00	0.00	50.00	50.00	50.00	0.00
LICENSES & PERMITS	100.00	0.00	50.00	50.00	50.00	0.00
Total Dept 000 - GENERAL GOVERNMENT	3,539,600.00	138,966.76	1,811,254.07	1,728,345.93	51.17	1,815,384.13
Total - Function GENERAL GOVERNMENT	3,539,600.00	138,966.76	1,811,254.07	1,728,345.93	51.17	1,815,384.13
Function: PUBLIC WORKS Dept 541 - PRODUCTION	3,333,000.00	130,300.70	1,011,234.07	1,720,343.33	51.17	1,013,304.13
OTHER REVENUES 687.001 REFUNDS/REBATES	0.00	0.00	600.00	(600.00)	100.00	0.00
OTHER REVENUES	0.00	0.00	600.00	(600.00)	100.00	0.00
Total Dept 541 - PRODUCTION	0.00	0.00	600.00	(600.00)	100.00	0.00
Dept 542 - DISTRIBUTION						
OTHER REVENUES	15.00	0.00	0.00	C 10	50.00	14.01
687.001 REFUNDS/REBATES	15.00	0.00	8.82	6.18	58.80	14.31
OTHER REVENUES	15.00	0.00	8.82	6.18	58.80	14.31
Total Dept 542 - DISTRIBUTION	15.00	0.00	8.82	6.18	58.80	14.31
Dept 543 - COMMERCIAL OTHER REVENUES						
687.001 REFUNDS/REBATES	40.00	0.00	24.58	15.42	61.45	38.65
OTHER REVENUES	40.00	0.00	24.58	15.42	61.45	38.65

TOTAL REVENUES

REVENUE REPORT FOR CITY OF ALPENA

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3,539,655.00

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2022-23 MONTH YTD BALANCE AVAILABLE % BDGT YTD BALANCE ACCOUNT DESCRIPTION AMENDED BUDGET 12/31/22 12/31/2022 USED 12/31/2021 BALANCE Fund 591 - WATER FUND Total Dept 543 - COMMERCIAL 40.00 0.00 24.58 15.42 61.45 38.65 55.00 0.00 633.40 (578.40) 1,151.64 52.96 Total - Function PUBLIC WORKS Fund 591 - WATER FUND:

138,966.76

1,811,887.47

1,727,767.53

51.19

1,815,437.09

REVENUE REPORT FOR CITY OF ALPENA

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 633 - STORES FUND Function: TRANSFERS IN Dept 931 - TRANSFERS IN/OTHER FINANCING SOURCES OTHER FINANCING SOURCES						
699.101 FR GENERAL FUND	0.00	0.00	0.00	0.00	0.00	25,000.00
OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	25,000.00
Total Dept 931 - TRANSFERS IN/OTHER FINANCING	0.00	0.00	0.00	0.00	0.00	25,000.00
Total - Function TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	25,000.00
Fund 633 - STORES FUND:						
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	25,000.00

REVENUE REPORT FOR CITY OF ALPENA

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2022-23 MONTH YTD BALANCE AVAILABLE % BDGT YTD BALANCE 12/31/22 12/31/2022 USED 12/31/2021 ACCOUNT DESCRIPTION AMENDED BUDGET BALANCE Fund 643 - BRA REMEDIATION REVOLVING Function: GENERAL GOVERNMENT Dept 000 - GENERAL GOVERNMENT INTERESTS & RENTALS 665.000 INTEREST INCOME - INVESTMENTS 0.00 0.00 0.00 0.00 0.00 2,070.10 0.00 0.00 0.00 0.00 0.00 2,070.10 INTERESTS & RENTALS Total Dept 000 - GENERAL GOVERNMENT 0.00 0.00 0.00 0.00 0.00 2,070.10 2,070.10 0.00 0.00 0.00 Total - Function GENERAL GOVERNMENT 0.00 0.00 Fund 643 - BRA REMEDIATION REVOLVING: TOTAL REVENUES 0.00 0.00 0.00 0.00 0.00 2,070.10

REVENUE REPORT FOR CITY OF ALPENA

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ACTIVITY FOR

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	2022-23	MONTH	YTD BALANCE	AVAILABLE	% BDGT	YTD BALANCE
ACCOUNT DESCRIPTION	AMENDED BUDGET	12/31/22	12/31/2022	BALANCE	USED	12/31/2021
Fund 661 - EQUIPMENT FUND						_
Function: GENERAL GOVERNMENT						
Dept 000 - GENERAL GOVERNMENT						
INTERESTS & RENTALS						
665.000 INTEREST INCOME - INVESTMENTS	4,000.00	3,236.18	11,515.94	(7,515.94)	287.90	1,683.33
667.010 RENT - BOAT HOIST	4,850.00	4,850.00	4,850.00	0.00	100.00	7,059.95
667.014 EQUIPMENT RENT - VEHICLES 667.015 EQUIP RENT - FIRE EQUIP	700,000.00 168,000.00	65,666.52 0.00	347,309.24 0.00	352,690.76 168,000.00	49.62	349,536.36 159,158.00
-						
INTERESTS & RENTALS	876 , 850.00	73,752.70	363,675.18	513,174.82	41.48	517,437.64
OTHER REVENUES						
676.100 REIMBURSEMENTS	0.00	0.00	1,703.17	(1,703.17)	100.00	0.00
677.000 MISCELLANEOUS	7,000.00	0.00	100.00	6,900.00	1.43	0.00
OTHER REVENUES	7,000.00	0.00	1,803.17	5,196.83	25.76	0.00
Total Dept 000 - GENERAL GOVERNMENT	883,850.00	73,752.70	365,478.35	518,371.65	41.35	517,437.64
Total - Function GENERAL GOVERNMENT	883,850.00	73,752.70	365,478.35	518,371.65	41.35	517,437.64
Function: TRANSFERS IN						
Dept 931 - TRANSFERS IN/OTHER FINANCING SOURCES						
OTHER FINANCING SOURCES	50.000.00	10 500 00	05.000.00	05 000 00		0.00
699.103 FR GENERAL FUND - LADDER TRUCK	50,000.00	12,500.00	25,000.00	25,000.00	50.00	0.00
OTHER FINANCING SOURCES	50,000.00	12,500.00	25,000.00	25,000.00	50.00	0.00
Total Dept 931 - TRANSFERS IN/OTHER FINANCING	50,000.00	12,500.00	25,000.00	25,000.00	50.00	0.00
12.1.1	,	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,		
Total - Function TRANSFERS IN	50,000.00	12,500.00	25,000.00	25,000.00	50.00	0.00
Fund 661 - EQUIPMENT FUND:						
TOTAL REVENUES	933,850.00	86,252.70	390,478.35	543,371.65	41.81	517,437.64

REVENUE REPORT FOR CITY OF ALPENA

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PERIOD ENDING 12/31/2022

ACTIVITY	FOR
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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
	ARENDED BODGET	12/ 31/ 22	12/31/2022	DALIANCE	USED	12/31/2021
Fund 731 - RETIREMENT FUND Function: GENERAL GOVERNMENT						
Dept 000 - GENERAL GOVERNMENT						
INTERESTS & RENTALS 665.000 INTEREST INCOME - INVESTMENTS	0.00	476,121.41	641,586.21	(641,586.21)	100.00	438,865.10
669.000 INVESTMENT GAINS AND LOSSES	0.00	(100,564.09)	(80,016.35)	80,016.35	100.00	614,492.00
INTERESTS & RENTALS	0.00	375,557.32	561,569.86	(561,569.86)	100.00	1,053,357.10
OTHER REVENUES						
677.000 MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	277.10
OTHER REVENUES	0.00	0.00	0.00	0.00	0.00	277.10
Total Dept 000 - GENERAL GOVERNMENT	0.00	375,557.32	561,569.86	(561,569.86)	100.00	1,053,634.20
Total - Function GENERAL GOVERNMENT	0.00	375,557.32	561,569.86	(561,569.86)	100.00	1,053,634.20
Fund 731 - RETIREMENT FUND:						_
TOTAL REVENUES	0.00	375,557.32	561,569.86	(561,569.86)	100.00	1,053,634.20

REVENUE REPORT FOR CITY OF ALPENA

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ACTIVITY FOR

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	ACTIVITY FOR MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 736 - EMPLOYEE HEALTH CARE FUND Function: GENERAL GOVERNMENT Dept 000 - GENERAL GOVERNMENT INTERESTS & RENTALS						
665.000 INTEREST INCOME - INVESTMENTS	0.00	42,267.00	59,876.67	(59,876.67)	100.00	41,508.46
669.002 INVESTMENT GAINS AND LOSSES	0.00	(27,416.22)	(64,690.35)	64,690.35	100.00	8,038.44
INTERESTS & RENTALS	0.00	14,850.78	(4,813.68)	4,813.68	100.00	49,546.90
Total Dept 000 - GENERAL GOVERNMENT	0.00	14,850.78	(4,813.68)	4,813.68	100.00	49,546.90
Total - Function GENERAL GOVERNMENT Function: TRANSFERS IN Dept 931 - TRANSFERS IN/OTHER FINANCING SOURCES	0.00	14,850.78	(4,813.68)	4,813.68	100.00	49,546.90
OTHER FINANCING SOURCES 699.101 FR GENERAL FUND	0.00	0.00	314,364.00	(314,364.00)	100.00	200 121 00
OTHER FINANCING SOURCES	0.00	0.00	314,364.00	(314,364.00)	100.00	289,131.00 289,131.00
Total Dept 931 - TRANSFERS IN/OTHER FINANCING	0.00	0.00	314,364.00	(314,364.00)	100.00	289,131.00
Total - Function TRANSFERS IN	0.00	0.00	314,364.00	(314,364.00)	100.00	289,131.00
Fund 736 - EMPLOYEE HEALTH CARE FUND:						
TOTAL REVENUES	0.00	14,850.78	309,550.32	(309,550.32)	100.00	338,677.90
TOTAL DEVINED ALL TINDS	00 507 000 00	1 070 654 50	10 700 000 05	0 707 704 05	F.C. F.1	12 (40 004 01
TOTAL REVENUES - ALL FUNDS	22,527,823.00	1,878,654.59	12,730,098.05	9,797,724.95	56.51	13,640,204.81



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EXPENDITURE REPORT FOR CITY OF ALPENA

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	2022-23	ACTIVITY FOR MONTH	YTD BALANCE	AVAILABLE	% BDGT	YTD BALANCE
ACCOUNT DESCRIPTION	AMENDED BUDGET	12/31/22	12/31/2022	BALANCE	USED	12/31/2021
Fund 101 - GENERAL FUND						
Function: GENERAL GOVERNMENT						
Dept 000 - GENERAL GOVERNMENT						
OTHER SERVICES AND CHARGES		44.0.000.000				10 000 00
801.006 CONTRACT - HUMANE SOCIETY 801.010 CONTRACT - MML	20,000.00 6,500.00	(10,000.00) (6,700.00)	0.00	20,000.00 6,500.00	0.00	10,000.00 6,486.00
880.000 COMMUNITY PROMOTION	0.00	0.00	0.00	0.00	0.00	5,000.00
961.000 FEES	400.00	41.92	(401.58)	801.58	(100.40)	(441.36)
OTHER SERVICES AND CHARGES	26,900.00	(16,658.08)	(401.58)	27,301.58	(1.49)	21,044.64
Total Dept 000 - GENERAL GOVERNMENT	26,900.00	(16,658.08)	(401.58)	27,301.58	(1.49)	21,044.64
Dept 101 - CITY COUNCIL						
OTHER SERVICES AND CHARGES						
803.000 COMPUTER ADMIN SERVICES	15,908.00	3,977.00	7,954.00	7,954.00	50.00	4,933.50
850.000 COMMUNICATIONS	1,800.00	144.04	768.21	1,031.79	42.68	624.16
900.000 PRINTING AND PUBLISHING 956.000 MISCELLANEOUS	200.00 300.00	0.00 175.00	0.00 205.00	200.00 95.00	0.00 68.33	111.08 30.00
965.000 INSURANCE & BONDS	332.00	0.00	162.50	169.50	48.95	0.00
OTHER SERVICES AND CHARGES	18,540.00	4,296.04	9,089.71	9,450.29	49.03	5,698.74
OTHER SERVICES AND CHARGES	10,040.00	4,230.04	J,00J.71	5,450.25	40.00	3,030.74
PERSONNEL SERVICES						
702.000 SALARIES & WAGES	32,000.00	3,719.29	15,657.76	16,342.24	48.93	15,523.09
709.000 WORKERS COMPENSATION INSURANCE	46.00	10.71	32.13	13.87	69.85	23.37
714.000 FICA	2,448.00	284.52	1,197.82	1,250.18	48.93	1,187.53
719.000 RETIREE HEALTHCARE - OPEB	1,920.00	0.00	1,920.00	0.00	100.00	1,920.00
724.000 CONTINUING EDUCATION	1,000.00	0.00	0.00	1,000.00	0.00	75.00
PERSONNEL SERVICES	37,414.00	4,014.52	18,807.71	18,606.29	50.27	18,728.99
SUPPLIES						
727.000 SUPPLIES	0.00	207.10	434.39	(434.39)	100.00	0.00
SUPPLIES	0.00	207.10	434.39	(434.39)	100.00	0.00
Table 1 Days 101 CTTV CONTO		0 517 66	20 221 01	27 622 10		24 427 72
Total Dept 101 - CITY COUNCIL	55,954.00	8,517.66	28,331.81	27,622.19	50.63	24,427.73
Dept 172 - CITY MANAGER						
OTHER SERVICES AND CHARGES						
801.000 PROF & CONTRACTUAL	21.00	20.78	1,020.78	(999.78)	•	20.78
803.000 COMPUTER ADMIN SERVICES	4,346.00	1,086.50	2,173.00	2,173.00	50.00	2,114.00
850.000 COMMUNICATIONS	1,600.00	81.61	507.60	1,092.40	31.73	547.14
880.000 COMMUNITY PROMOTION 956.000 MISCELLANEOUS	0.00 3,000.00	0.00 465.96	425.00 1,987.66	(425.00) 1,012.34	100.00 66.26	0.00 1,772.27
965.000 INSURANCE & BONDS	672.00	0.00	329.50	342.50	49.03	0.00
OTHER SERVICES AND CHARGES	9,639.00	1,654.85	6,443.54	3,195.46	66.85	4,454.19
PERSONNEL SERVICES	00 701 00	10 40 00	44 400 50	46 005 4:	40.05	40 504 05
702.000 SALARIES & WAGES	90,734.00	10,494.91	44,428.56	46,305.44	48.97	43,794.32
709.000 WORKERS COMPENSATION INSURANCE	323.00	70.72	212.16	110.84	65.68	161.30

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PERIOD ENDING 12/31/2022

		ACTIVITY FOR				
	2022-23	MONTH	YTD BALANCE	AVAILABLE	% BDGT	YTD BALANCE
ACCOUNT DESCRIPTION	AMENDED BUDGET	12/31/22	12/31/2022	BALANCE	USED	12/31/2021
Fund 101 - GENERAL FUND						
710.000 HEALTH INSURANCE	13,077.00	1,108.19	7,429.23	5,647.77	56.81	6,553.47
711.000 DENTAL INSURANCE	1,318.00	107.64	753.48	564.52	57.17	753.50
712.000 LIFE INSURANCE	143.00	11.63	81.46	61.54	56.97	81.03
713.000 LONG TERM DISABILITY	376.00	31.30	219.13	156.87	58.28	219.09
714.000 FICA	6,941.00	762.19	3,393.88	3,547.12	48.90	3,288.45
716.000 DEFINED CONTRIBUTION 717.000 DEFERRED COMP	8,126.00 2,643.00	629.70 0.00	5,397.23 2,642.61	2,728.77 0.39	66.42 99.99	0.00 2 , 588.67
719.000 BEFERRED COMP	5,444.00	0.00	5,444.00	0.00	100.00	5,337.00
721.000 HSA CONTRIBUTION	2,682.00	0.00	1,341.01	1,340.99	50.00	1,341.00
724.000 CONTINUING EDUCATION	2,000.00	0.00	0.00	2,000.00	0.00	0.00
PERSONNEL SERVICES	133,807.00	13,216.28	71,342.75	62,464.25	53.32	64,117.83
SUPPLIES						
727.000 SUPPLIES	800.00	0.00	230.71	569.29	28.84	427.82
SUPPLIES	800.00	0.00	230.71	569.29	28.84	427.82
SOLLHES	000.00	0.00	230.71	309.29	20.04	427.02
Total Dept 172 - CITY MANAGER	144,246.00	14,871.13	78,017.00	66,229.00	54.09	68,999.84
Dept 191 - ACCOUNTING DEPARTMENT						
OTHER SERVICES AND CHARGES						
803.000 COMPUTER ADMIN SERVICES	0.00	0.00	0.00	0.00	0.00	7,047.00
961.000 FEES 965.000 INSURANCE & BONDS	2,000.00	180.00	180.00	1,820.00	9.00	185.00
967.003 PROJECT COSTS	2,045.00 0.00	0.00 0.00	1,002.50 0.00	1,042.50 0.00	49.02 0.00	0.00 2,640.00
	4,045.00		1,182.50		29.23	
OTHER SERVICES AND CHARGES	4,045.00	180.00	1,182.50	2,862.50	29.23	9,872.00
PERSONNEL SERVICES						
702.000 SALARIES & WAGES	98,535.00	13,286.66	51,686.01	46,848.99	52.45	46,698.71
703.000 OVERTIME	0.00	0.00	221.17	(221.17)	100.00	0.00
709.000 WORKERS COMPENSATION INSURANCE	650.00	143.69	431.07	218.93	66.32	324.96
710.000 HEALTH INSURANCE	24,422.00	1,712.69	13,261.42	11,160.58	54.30	10,120.21
711.000 DENTAL INSURANCE 712.000 LIFE INSURANCE	1,379.00 141.00	208.79 15.00	1,128.69 89.23	250.31 51.77	81.85 63.28	788.55 81.13
713.000 LONG TERM DISABILITY	542.00	52.51	322.84	219.16	59.56	313.40
714.000 FICA	7,538.00	960.89	3,820.51	3,717.49	50.68	3,414.49
716.000 DEFINED CONTRIBUTION	2,400.00	259.43	1,751.20	648.80	72.97	0.00
717.000 DEFERRED COMP	2,578.00	0.00	2,579.98	(1.98)	100.08	2,486.25
719.000 RETIREE HEALTHCARE - OPEB	5,912.00	0.00	5,912.00	0.00	100.00	5,757.00
721.000 HSA CONTRIBUTION	2,533.00	0.00	2,002.19	530.81	79.04	1,266.51
722.000 INSURANCE OPT-OUT	0.00	150.00	599.97	(599.97)	100.00	0.00
724.000 CONTINUING EDUCATION	100.00	0.00	0.00	100.00	0.00	508.18
PERSONNEL SERVICES	146,730.00	16,789.66	83,806.28	62,923.72	57.12	71,759.39
SUPPLIES					0.7. 6-	
727.000 SUPPLIES	2,500.00	153.31	691.66	1,808.34	27.67	1,542.82
SUPPLIES	2,500.00	153.31	691.66	1,808.34	27.67	1,542.82
OTHER FINANCING USES						
996.000 DISCOUNTS ON BONDS OR NOTES	0.00	0.00	(2,038.44)	2,038.44	100.00	0.00

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		ACTIVITY FOR				
	2022-23	MONTH	YTD BALANCE	AVAILABLE	% BDGT	YTD BALANCE
ACCOUNT DESCRIPTION	AMENDED BUDGET	12/31/22	12/31/2022	BALANCE	USED	12/31/2021
Fund 101 - GENERAL FUND						
OTHER FINANCING USES	0.00	0.00	(2,038.44)	2,038.44	100.00	0.00
Total Dept 191 - ACCOUNTING DEPARTMENT	153,275.00	17,122.97	83,642.00	69,633.00	54.57	83,174.21
Dept 212 - BUDGET						
OTHER SERVICES AND CHARGES						
803.000 COMPUTER ADMIN SERVICES	0.00	0.00	0.00	0.00	0.00	1,298.00
965.000 INSURANCE & BONDS	308.00	0.00	151.00	157.00	49.03	0.00
OTHER SERVICES AND CHARGES	308.00	0.00	151.00	157.00	49.03	1,298.00
PERSONNEL SERVICES						
702.000 SALARIES & WAGES	26,926.00	3,127.62	12,956.11	13,969.89	48.12	12,470.04
703.000 OVERTIME	0.00 123.00	0.00	18.78 81.27	(18.78)	100.00	0.00 61.58
709.000 WORKERS COMPENSATION INSURANCE 710.000 HEALTH INSURANCE	4,797.00	27.09 159.71	2,370.17	41.73 2,426.83	66.07 49.41	1,820.42
711.000 DENTAL INSURANCE	408.00	36.70	238.34	169.66	58.42	233.61
712.000 LIFE INSURANCE	36.00	2.96	20.03	15.97	55.64	20.70
713.000 LONG TERM DISABILITY	128.00	10.81	72.24	55.76	56.44	74.19
714.000 FICA	2,060.00	224.85	951.48	1,108.52	46.19	918.16
716.000 DEFINED CONTRIBUTION	1,922.00	151.63	1,256.00	666.00	65.35	0.00
717.000 DEFERRED COMP	728.00	0.00	728.74	(0.74)	100.10	681.13
719.000 RETIREE HEALTHCARE - OPEB 721.000 HSA CONTRIBUTION	1,616.00 745.00	0.00	1,616.00 519.65	0.00 225.35	100.00 69.75	1,465.00 372.50
721.000 HSA CONTRIBUTION 724.000 CONTINUING EDUCATION	100.00	0.00	0.00	100.00	0.00	88.13
PERSONNEL SERVICES	39,589.00	3,741.37	20,828.81	18,760.19	52.61	18,205.46
SUPPLIES						
727.000 SUPPLIES	300.00	0.00	74.40	225.60	24.80	0.00
SUPPLIES	300.00	0.00	74.40	225.60	24.80	0.00
_						
Total Dept 212 - BUDGET	40,197.00	3,741.37	21,054.21	19,142.79	52.38	19,503.46
Dept 215 - CLERK						
OTHER SERVICES AND CHARGES						
801.000 PROF & CONTRACTUAL	2,000.00	51.95	141.79	1,858.21	7.09	1,008.95
803.000 COMPUTER ADMIN SERVICES	16,646.00	4,161.50	8,323.00	8,323.00	50.00	4,636.00
850.000 COMMUNICATIONS 900.000 PRINTING AND PUBLISHING	1,300.00 6,000.00	101.06 1,074.99	527.27 3,821.52	772.73 2,178.48	40.56 63.69	572.22 1,457.40
956.000 MISCELLANEOUS	500.00	0.00	142.50	357.50	28.50	352.00
961.000 FEES	100.00	0.00	408.71	(308.71)	408.71	0.00
965.000 INSURANCE & BONDS	1,259.00	0.00	617.00	642.00	49.01	0.00
OTHER SERVICES AND CHARGES	27,805.00	5,389.50	13,981.79	13,823.21	50.29	8,026.57
PERSONNEL SERVICES						
702.000 SALARIES & WAGES	77,957.00	10,405.30	41,471.40	36,485.60	53.20	36,485.63
703.000 OVERTIME	0.00	0.00	88.08	(88.08)	100.00	0.00
709.000 WORKERS COMPENSATION INSURANCE	432.00	95.32	285.96	146.04	66.19	215.96

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PERIOD ENDING 12/31/2022

	2022 22	ACTIVITY FOR	VED DATAMOR	7777 TT 7 TT 1	9 DDCE	VMD DATANGE
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 101 - GENERAL FUND						
710.000 HEALTH INSURANCE	16,530.00	613.57	9,061.44	7,468.56	54.82	7,701.07
711.000 DENTAL INSURANCE	1,103.00	164.67	897.47	205.53	81.37	630.56
712.000 LIFE INSURANCE	123.00	13.16	77.40	45.60	62.93	72.33
713.000 LONG TERM DISABILITY	391.00	38.79	236.84	154.16	60.57	227.19
714.000 FICA 716.000 DEFINED CONTRIBUTION	5,964.00 4,304.00	766.71 391.89	3,092.94 2,976.18	2,871.06 1,327.82	51.86 69.15	2,664.77 0.00
717.000 DEFERRED COMP	1,988.00	0.00	1,988.12	(0.12)	100.01	1,885.04
719.000 RETIREE HEALTHCARE - OPEB	4,677.00	0.00	4,677.00	0.00	100.00	4,428.00
721.000 HSA CONTRIBUTION	2,533.00	0.00	1,413.65	1,119.35	55.81	1,266.50
722.000 INSURANCE OPT-OUT	0.00	149.99	600.00	(600.00)	100.00	0.00
724.000 CONTINUING EDUCATION	2,000.00	0.00	0.00	2,000.00	0.00	610.56
PERSONNEL SERVICES	118,002.00	12,639.40	66,866.48	51,135.52	56.67	56,187.61
SUPPLIES						
727.000 SUPPLIES	5,750.00	221.64	655.52	5,094.48	11.40	2,547.38
730.000 DURABLE GOODS	0.00	0.00	0.00	0.00	0.00	1,806.00
SUPPLIES	5,750.00	221.64	655.52	5,094.48	11.40	4,353.38
	151 557 00	10.050.54	01 500 50	70.050.01		60 567 56
Total Dept 215 - CLERK	151,557.00	18,250.54	81,503.79	70,053.21	53.78	68,567.56
Dept 223 - EXTERNAL AUDIT						
OTHER SERVICES AND CHARGES						
801.008 CONTRACT - AUDITORS	20,400.00	1,842.40	6,467.20	13,932.80	31.70	6,281.55
OTHER SERVICES AND CHARGES	20,400.00	1,842.40	6,467.20	13,932.80	31.70	6,281.55
SUPPLIES						
727.000 SUPPLIES	150.00	0.00	0.00	150.00	0.00	146.07
SUPPLIES	150.00	0.00	0.00	150.00	0.00	146.07
Total Dept 223 - EXTERNAL AUDIT	20,550.00	1,842.40	6,467.20	14,082.80	31.47	6,427.62
Dept 228 - INFORMATION TECHNOLOGY						
OTHER SERVICES AND CHARGES						
801.000 PROF & CONT - OFFICE	109,850.00	16,892.00	50,676.00	59,174.00	46.13	51,408.64
850.000 COMMUNICATIONS	1,400.00	6.70	40.52	1,359.48	2.89	145.37
932.001 MAINT - OFFICE 945.000 OFFICE RENT	125,000.00 468.00	28,093.42 0.00	71,874.70 0.00	53,125.30 468.00	57.50 0.00	74,684.76 0.00
956.000 MISCELLANEOUS - OFFICE	0.00	0.00	500.00	(500.00)	100.00	1,772.00
964.000 REFUNDS AND REBATES - COUNTY FIBER OP	1,652.00	0.00	0.00	1,652.00	0.00	1,651.68
965.000 INSURANCE & BONDS	12,000.00	0.00	19,057.50	(7,057.50)	158.81	0.00
965.001 INSURANCE - OFFICE	0.00	0.00	0.00	0.00	0.00	11,332.00
OTHER SERVICES AND CHARGES	250,370.00	44,992.12	142,148.72	108,221.28	56.78	140,994.45
PERSONNEL SERVICES						
702.000 SALARIES & WAGES	20,382.00	2,043.21	8,649.63	11,732.37	42.44	9,335.73
709.000 WORKERS COMPENSATION INSURANCE	108.00	23.57	70.71	37.29	65.47	53.76
710.000 HEALTH INSURANCE	3,492.00	255.17	1,709.52	1,782.48	48.96	1,737.86

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	2022-23	ACTIVITY FOR MONTH	YTD BALANCE	AVAILABLE	% BDGT	YTD BALANCE
ACCOUNT DESCRIPTION	AMENDED BUDGET	12/31/22	12/31/2022	BALANCE	USED	12/31/2021
Fund 101 - GENERAL FUND						
711.000 DENTAL INSURANCE	249.00	17.64	123.46	125.54	49.58	142.51
712.000 LIFE INSURANCE	37.00	2.66	18.60	18.40	50.27	21.42
713.000 LONG TERM DISABILITY	110.00	8.56	58.11	51.89	52.83	63.97
714.000 FICA	1,559.00	144.43	626.62	932.38	40.19	649.79
716.000 DEFINED CONTRIBUTION 717.000 DEFERRED COMP	1,796.00 425.00	122.60 0.00	1,025.36 368.13	770.64 56.87	57.09 86.62	0.00
717.000 DEFERRED COMF 719.000 RETIREE HEALTHCARE - OPEB	1,223.00	0.00	1,223.00	0.00	100.00	1,140.00
721.000 HSA CONTRIBUTION	894.00	0.00	387.40	506.60	43.33	446.99
PERSONNEL SERVICES	30,275.00	2,617.84	14,260.54	16,014.46	47.10	13,592.03
SUPPLIES						
727.000 SUPPLIES	38,000.00	3,582.96	8,730.43	29,269.57	22.97	16,073.26
730.000 DURABLE GOODS - OFFICE	12,000.00	7,837.12	7,837.12	4,162.88	65.31	14,770.00
SUPPLIES	50,000.00	11,420.08	16,567.55	33,432.45	33.14	30,843.26
CADIMAL OUMLAY						
CAPITAL OUTLAY 973.000 CAP - EQUIPMENT	39,000.00	0.00	0.00	39,000.00	0.00	0.00
973.000 CAP - EQUIPMENT 973.001 CAP - OFFICE EQUIP	27,000.00	0.00	0.00	27,000.00	0.00	0.00
980.004 CAP - WIRED CITY	5,000.00	0.00	0.00	5,000.00	0.00	0.00
980.005 CAP - WIRELESS CITY	4,000.00	0.00	0.00	4,000.00	0.00	0.00
CAPITAL OUTLAY	75,000.00	0.00	0.00	75,000.00	0.00	0.00
Total Dept 228 - INFORMATION TECHNOLOGY	405,645.00	59,030.04	172,976.81	232,668.19	42.64	185,429.74
Dept 247 - BOARD OF REVIEW						
OTHER SERVICES AND CHARGES						
900.000 PRINTING AND PUBLISHING	250.00	0.00	0.00	250.00	0.00	66.72
OTHER SERVICES AND CHARGES	250.00	0.00	0.00	250.00	0.00	66.72
PERSONNEL SERVICES						
702.000 SALARIES & WAGES	1,200.00	40.00	40.00	1,160.00	3.33	110.00
714.000 FICA	92.00	3.06	3.06	88.94	3.33	8.40
719.000 RETIREE HEALTHCARE - OPEB	72.00	0.00	72.00	0.00	100.00	0.00
PERSONNEL SERVICES	1,364.00	43.06	115.06	1,248.94	8.44	118.40
Total Dept 247 - BOARD OF REVIEW	1,614.00	43.06	115.06	1,498.94	7.13	185.12
Dept 253 - TREASURER						
OTHER SERVICES AND CHARGES						
801.000 PROF & CONTRACTUAL	4,000.00	286.95	601.78	3,398.22	15.04	2,056.65
803.000 COMPUTER ADMIN SERVICES	16,646.00	4,161.50	8,323.00	8,323.00	50.00	4,636.00
850.000 COMMUNICATIONS	1,250.00	101.02	527.10	722.90	42.17	572.06
900.000 PRINTING AND PUBLISHING	1,100.00	563.08	563.08	536.92	51.19	776.42
956.000 MISCELLANEOUS	1,000.00	0.00	262.50	737.50	26.25	712.88
961.000 FEES 964.000 REFUND/REBATE	1,800.00 1,800.00	743.40 0.00	1,665.55 2,608.44	134.45 (808.44)	92.53 144.91	949.87 967.15
965.000 INSURANCE & BONDS	2,100.00	0.00	1,029.50	1,070.50	49.02	0.00
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PERIOD ENDING 12/31/2022

		ACTIVITY FOR				
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 101 - GENERAL FUND						
OTHER SERVICES AND CHARGES	29,696.00	5,855.95	15,580.95	14,115.05	52.47	10,671.03
PERSONNEL SERVICES						
702.000 SALARIES & WAGES	75,910.00	9,968.84	40,754.63	35,155.37	53.69	36,405.51
703.000 OVERTIME	0.00	0.00	70.17	(70.17)	100.00	0.00
709.000 WORKERS COMPENSATION INSURANCE	432.00	95.32	285.96	146.04	66.19	215.96
710.000 HEALTH INSURANCE	16,270.00	663.43	9,048.49	7,221.51	55.61	6,685.22
711.000 DENTAL INSURANCE	1,103.00	173.24	928.98	174.02	84.22	630.58
712.000 LIFE INSURANCE	102.00	12.01	67.30	34.70	65.98	59.27
713.000 LONG TERM DISABILITY	390.00	39.69	238.57	151.43	61.17	225.79
714.000 FICA	5,807.00	732.96	3,034.74	2,772.26	52.26	2,661.41
716.000 DEFINED CONTRIBUTION	3,970.00	358.02	2,769.30	1,200.70	69.76	0.00
717.000 DEFERRED COMP	2,003.00	0.00	2,003.52	(0.52)	100.03	1,894.76
719.000 RETIREE HEALTHCARE - OPEB	4,555.00	0.00	4,555.00	0.00	100.00	4,322.00
721.000 HSA CONTRIBUTION	2,682.00	0.00	1,708.83	973.17	63.71	1,340.99
722.000 INSURANCE OPT-OUT	0.00	175.00	699.99	(699.99)	100.00	0.00
724.000 CONTINUING EDUCATION	3,000.00	0.00	0.00	3,000.00	0.00	314.06
PERSONNEL SERVICES	116,224.00	12,218.51	66,165.48	50,058.52	56.93	54,755.55
SUPPLIES						
727.000 SUPPLIES	6,000.00	240.85	2,763.01	3,236.99	46.05	3,059.08
SUPPLIES	6,000.00	240.85	2,763.01	3,236.99	46.05	3,059.08
Total Dept 253 - TREASURER	151,920.00	18,315.31	84,509.44	67,410.56	55.63	68,485.66
David 057 AGGEGGOD						
Dept 257 - ASSESSOR						
OTHER SERVICES AND CHARGES	00 200 00	7 640 00	F1 F60 00	26 020 00	F0 00	40 400 00
801.000 PROF & CONTRACTUAL	88,392.00	7,649.00	51,562.00	36,830.00	58.33	42,498.00
850.000 COMMUNICATIONS	200.00	0.00	0.00	200.00	0.00	110.91
965.000 INSURANCE & BONDS	605.00	0.00	296.50	308.50	49.01	0.00
OTHER SERVICES AND CHARGES	89,197.00	7,649.00	51,858.50	37,338.50	58.14	42,608.91
PERSONNEL SERVICES						
702.000 SALARIES & WAGES	3,763.00	465.60	1,875.07	1,887.93	49.83	5,364.76
709.000 WORKERS COMPENSATION INSURANCE	168.00	37.21	111.63	56.37	66.45	83.84
710.000 HEALTH INSURANCE	1,453.00	123.14	794.45	658.55	54.68	2,357.84
711.000 DENTAL INSURANCE	43.00	11.96	55.10	(12.10)	128.14	79.88
712.000 LIFE INSURANCE	29.00	2.06	14.25	14.75	49.14	18.44
713.000 LONG TERM DISABILITY	20.00	1.79	11.79	8.21	58.95	38.21
714.000 FICA	288.00	32.56	132.98	155.02	46.17	370.44
716.000 DEFINED CONTRIBUTION	224.00	18.64	150.59	73.41	67.23	0.00
717.000 DEFERRED COMP	69.00	0.00	69.07	(0.07)	100.10	26.13
719.000 RETIREE HEALTHCARE - OPEB	226.00	0.00	226.00	0.00	100.00	1,073.00
721.000 HSA CONTRIBUTION	298.00	0.00	149.00	149.00	50.00	745.00
PERSONNEL SERVICES	6,581.00	692.96	3,589.93	2,991.07	54.55	10,157.54
SUPPLIES						
727.000 SUPPLIES	100.00	0.00	2.49	97.51	2.49	2.42
SUPPLIES	100.00	0.00	2.49	97.51	2.49	2.42

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EXPENDITURE REPORT FOR CITY OF ALPENA

PERIOD ENDING 12/31/2022

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

ACTIVITY FOR	
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	2022-23	MONTH	YTD BALANCE	AVAILABLE	% BDGT	YTD BALANCE
ACCOUNT DESCRIPTION	AMENDED BUDGET	12/31/22	12/31/2022	BALANCE	USED	12/31/2021
Fund 101 - GENERAL FUND						
Total Dept 257 - ASSESSOR	95,878.00	8,341.96	55,450.92	40,427.08	57.83	52,768.87
Dept 261 - GRANTS MANAGEMENT						
OTHER SERVICES AND CHARGES 801.000 PROF & CONTRACTUAL	50,000.00	0.00	0.00	50,000.00	0.00	0.00
OTHER SERVICES AND CHARGES	50,000.00	0.00	0.00	50,000.00	0.00	0.00
Total Dept 261 - GRANTS MANAGEMENT	50,000.00	0.00	0.00	50,000.00	0.00	0.00
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Dept 262 - ELECTIONS OTHER SERVICES AND CHARGES						
801.000 PROF & CONTRACTUAL 900.000 PRINTING AND PUBLISHING	100.00 1,600.00	2,076.00 0.00	2,109.33 100.22	(2,009.33) 1,499.78	2,109.33 6.26	85.00 581.70
940.000 PRINTING AND PUBLISHING 940.000 EQUIPMENT RENT	750.00	160.13	435.59	314.41	58.08	242.74
953.000 RENTAL	1,500.00	0.00	1,000.00	500.00	66.67	500.00
956.000 MISCELLANEOUS	100.00	0.00	54.87	45.13	54.87	14.00
961.000 FEES	0.00	0.00	12.50	(12.50)	100.00	0.00
OTHER SERVICES AND CHARGES	4,050.00	2,236.13	3,712.51	337.49	91.67	1,423.44
PERSONNEL SERVICES						
702.000 SALARIES & WAGES	21,450.00	574.40	18,006.70	3,443.30	83.95	3,797.31
703.000 OVERTIME 710.000 HEALTH INSURANCE	450.00 0.00	0.00	582.41 1,506.72	(132.41)	129.42 100.00	0.00
711.000 DENTAL INSURANCE	0.00	0.00	159.71	(1,506.72) (159.71)	100.00	0.00
712.000 LIFE INSURANCE	0.00	0.82	15.66	(15.66)	100.00	0.00
713.000 LONG TERM DISABILITY	0.00	0.00	38.09	(38.09)	100.00	0.00
714.000 FICA	1,000.00	0.00	373.81	626.19	37.38	99.53
716.000 DEFINED CONTRIBUTION	0.00	0.00	135.16	(135.16)	100.00	0.00
719.000 RETIREE HEALTHCARE - OPEB	1,314.00	0.00	1,314.00	0.00	100.00	198.00
721.000 HSA CONTRIBUTION	0.00	0.00	18.62	(18.62)	100.00	0.00
PERSONNEL SERVICES	24,214.00	575.22	22,150.88	2,063.12	91.48	4,094.84
SUPPLIES	10 000 00	1 000 00	11 421 00	(1 421 20)	114 21	C 00C 70
727.000 SUPPLIES	10,000.00	1,090.90	11,431.29	(1,431.29)	114.31	6,096.78
SUPPLIES	10,000.00	1,090.90	11,431.29	(1,431.29)	114.31	6,096.78
Total Dept 262 - ELECTIONS	38,264.00	3,902.25	37,294.68	969.32	97.47	11,615.06
Dept 265 - BUILDING & GROUNDS						
OTHER SERVICES AND CHARGES					co ==	
801.000 PROF & CONTRACTUAL	6,000.00	37.00	3,641.71	2,358.29	60.70	0.00
801.021 CONTRACT - JANITOR 803.000 COMPUTER ADMIN SERVICES	0.00	0.00	3,444.75 0.00	(3,444.75)	100.00	5,661.30 2,818.50
850.000 COMPUTER ADMIN SERVICES	3,000.00	386.42	1,676.66	1,323.34	55.89	830.55
920.000 UTILITIES	20,000.00	1,881.83	10,642.83	9,357.17	53.21	11,615.28
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EXPENDITURE REPORT FOR CITY OF ALPENA

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PERIOD ENDING 12/31/2022

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

ACTIVITY FOR 2022-23 MONTH YTD BALANCE AVAILABLE % BDGT YTD BALANCE ACCOUNT DESCRIPTION AMENDED BUDGET 12/31/22 12/31/2022 BALANCE USED 12/31/2021 Fund 101 - GENERAL FUND 930.000 REPAIRS & MAINTENANCE 0.00 0.00 0.00 0.00 9,007.76 0.00 933.000 BUILDING MAINTENANCE 20,000.00 6,651.47 13,348.53 75.00 1,979.47 33.26 940.000 EQUIPMENT RENT 6,000.00 22.24 1,448.57 4,551.43 24.14 2,194.75 953.000 RENTAL 1,500.00 198.18 689.75 810.25 45.98 240.34 965.000 INSURANCE & BONDS 3,892.00 0.00 1,908.00 1,984.00 49.02 0.00 OTHER SERVICES AND CHARGES 60,392.00 4,505.14 30,103.74 30,288.26 49.85 32,443.48 PERSONNEL SERVICES 702.000 SALARIES & WAGES 2,315.12 21,412.43 3,683.00 30,000.00 8,587.57 28.63 703.000 OVERTIME 2,000.00 81.57 195.76 1,804.24 9.79 0.00 710.000 HEALTH INSURANCE 7,000.00 739.55 686.65 6,313.35 9.81 523.80 711.000 DENTAL INSURANCE 400.00 154.81 300.26 99.74 75.07 76.80 712.000 LIFE INSURANCE 36.00 11.46 21.30 14.70 59.17 5.75 713.000 LONG TERM DISABILITY 155.00 31.94 57.91 97.09 37.36 18.02 714.000 FTCA 2,450.00 197.00 654.52 1.795.48 26.72 268.76 716.000 DEFINED CONTRIBUTION 1,725.00 92.74 377.67 1,347.33 21.89 0.00 717.000 DEFERRED COMP 170.46 170.46 (36.46)127.21 0.00 134.00 1,920.00 719.000 RETIREE HEALTHCARE - OPEB 1,920.00 0.00 0.00 100.00 529.00 721.000 HSA CONTRIBUTION 1,740.00 0.00 46.13 1,693.87 2.65 40.25 722.000 INSURANCE OPT-OUT 50.00 0.00 0.00 50.00 0.00 0.00 0.00 724.000 CONTINUING EDUCATION 58.06 90.03 (90.03)100.00 0.00 PERSONNEL SERVICES 47,610.00 3,852.71 13,108.26 34,501.74 27.53 5,145.38 SUPPLIES 727.000 SUPPLIES 2,000.00 771.92 2,981.30 149.07 785.62 (981.30)2,000.00 771.92 2,981,30 (981.30)149.07 785.62 SUPPLIES CAPITAL OUTLAY 972.000 CAP - BUILDING MAINTENANCE 17,000.00 0.00 0.00 17,000.00 0.00 0.00 17,000.00 0.00 0.00 17,000.00 0.00 0.00 CAPITAL OUTLAY Total Dept 265 - BUILDING & GROUNDS 127,002.00 9,129.77 46,193.30 80,808.70 36.37 38,374.48 Dept 266 - CITY ATTORNEY OTHER SERVICES AND CHARGES 965.000 INSURANCE & BONDS 814.00 0.00 399.00 415.00 49.02 0.00 0.00 OTHER SERVICES AND CHARGES 814.00 399.00 49.02 0.00 PERSONNEL SERVICES 702.000 SALARIES & WAGES 65,597.00 7,587.45 32,120.22 33,476.78 48.97 31,662.08 709.000 WORKERS COMPENSATION INSURANCE 160.00 35.49 106.47 53.53 66.54 79.62 710.000 HEALTH INSURANCE 6,765.00 575.62 3,817.60 2,947.40 56.43 3,410.25 712.000 LIFE INSURANCE 122.00 10.20 71.40 50.60 58.52 71.40 714.000 FICA 5,018.00 580.45 2,457,20 2,560.80 48.97 2,422.15 719.000 RETIREE HEALTHCARE - OPEB 3,936.00 0.00 3,936.00 0.00 100.00 3,859.00 81,598.00 8,789.21 42,508.89 39,089.11 41,504.50 PERSONNEL SERVICES 52.10

SUPPLIES

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PERIOD ENDING 12/31/2022

		ACTIVITY FOR				
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 101 - GENERAL FUND			,,			
727.000 SUPPLIES	0.00	162.50	162.50	(162.50)	100.00	0.00
SUPPLIES	0.00	162.50	162.50	(162.50)	100.00	0.00
SUPPLIES	0.00	162.50	162.50	(162.50)	100.00	0.00
Total Dept 266 - CITY ATTORNEY	82,412.00	8,951.71	43,070.39	39,341.61	52.26	41,504.50
Dept 267 - PROFESSIONAL MEMBERSHIPS						
SUPPLIES 791.000 DUES & SUBSCRIPTIONS	0.00	6 , 700.00	6,700.00	(6,700.00)	100.00	0.00
SUPPLIES	0.00	6,700.00	6,700.00	(6,700.00)	100.00	0.00
Total Dept 267 - PROFESSIONAL MEMBERSHIPS	0.00	6,700.00	6,700.00	(6,700.00)	100.00	0.00
Dept 270 - HUMAN RESOURCES OTHER SERVICES AND CHARGES						
801.000 PROF & CONTRACTUAL	10,000.00	20.78	2,903.03	7,096.97	29.03	5,384.45
803.000 COMPUTER ADMIN SERVICES	4,346.00	1,086.50	2,173.00	2,173.00	50.00	3 , 523.50
850.000 COMMUNICATIONS	700.00	45.60	274.03	425.97	39.15	295.45
900.000 PRINTING AND PUBLISHING	0.00	116.13	157.13	(157.13)	100.00	0.00
956.000 MISCELLANEOUS 958.000 EMPLOYEE RECRUITMENT/HIRING	0.00	0.00	239.00 2,000.00	(239.00) (2,000.00)	100.00	0.00
965.000 INSURANCE & BONDS	748.00	0.00	366.50	381.50	49.00	0.00
OTHER SERVICES AND CHARGES	15,794.00	1,269.01	8,112.69	7,681.31	51.37	9,203.40
PERSONNEL SERVICES						
702.000 SALARIES & WAGES	72,154.00	8,345.87	35,872.32	36,281.68	49.72	34,826.24
709.000 WORKERS COMPENSATION INSURANCE	360.00	78.58	235.74	124.26	65.48	179.22
710.000 HEALTH INSURANCE	0.00	0.00	310.45	(310.45)	100.00	5,793.04
711.000 DENTAL INSURANCE	830.00	67.85	506.67	323.33	61.04	474.95
712.000 LIFE INSURANCE	133.00	11.02	78.23	54.77	58.82	77.96
713.000 LONG TERM DISABILITY	410.00	34.78	246.57	163.43	60.14	237.99
714.000 FICA	5,520.00	663.96	3,100.32	2,419.68	56.17	2,680.34
717.000 DEFERRED COMP 719.000 RETIREE HEALTHCARE - OPEB	2,802.00 4,329.00	0.00	2,801.76 4,329.00	0.24	99.99 100.00	2,683.83 4,244.00
721.000 HSA CONTRIBUTION	2,980.00	0.00	0.00	2,980.00	0.00	1,490.00
722.000 INSURANCE OPT-OUT	4,000.00	333.33	1,999.98	2,000.02	50.00	0.00
724.000 CONTINUING EDUCATION	1,000.00	0.00	0.00	1,000.00	0.00	0.00
PERSONNEL SERVICES	94,518.00	9,535.39	49,481.04	45,036.96	52.35	52,687.57
SUPPLIES						
727.000 SUPPLIES	800.00	0.00	837.64	(37.64)	104.71	0.00
SUPPLIES	800.00	0.00	837.64	(37.64)	104.71	0.00
Total Dont 270 - HIMAN DESCRIBES	111 112 00	10 804 40	50 /31 37	52 690 63	52 50	61 900 07
Total Dept 270 - HUMAN RESOURCES	111,112.00	10,804.40	58,431.37	52 , 680.63	52.59	61,890.97

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EXPENDITURE REPORT FOR CITY OF ALPENA

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PERIOD ENDING 12/31/2022

ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	ACTIVITY FOR MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
ACCOUNT DESCRIPTION	AMENDED BODGET	12/ 31/ 22	12/31/2022	BALANCE	USED	12/31/2021
Fund 101 - GENERAL FUND						
OTHER SERVICES AND CHARGES				(4.4.4.00)	404 05	5 450 00
965.000 INSURANCE & BONDS	7,293.00	0.00	7,437.00	(144.00)	101.97	7,150.00
OTHER SERVICES AND CHARGES	7,293.00	0.00	7,437.00	(144.00)	101.97	7,150.00
PERSONNEL SERVICES						
715.000 RETIREMENT - CITY CONTRIBUTION	959,466.00	958,352.66	957,077.78	2,388.22	99.75	993,297.08
PERSONNEL SERVICES	959,466.00	958,352.66	957,077.78	2,388.22	99.75	993,297.08
Total Dept 274 - RETIREMENT/PENSION	966,759.00	958,352.66	964,514.78	2,244.22	99.77	1,000,447.08
Total - Function GENERAL GOVERNMENT	2,623,285.00	1,131,259.15	1,767,871.18	855,413.82	67.39	1,752,846.54
Function: PUBLIC SAFETY Dept 301 - POLICE	2,023,203.00	1,131,239.13	1,/0/,0/1.10	033,413.02	07.39	1,732,040.34
OTHER SERVICES AND CHARGES 801.000 PROF & CONTRACTUAL	5,000.00	427.03	1,307.03	3,692.97	26.14	4,042.39
801.000 PROF & CONTRACTORL 801.023 CONTRACT - HUNT TEAM	8,000.00	0.00	0.00	8,000.00	0.00	4,000.00
801.024 PROF & CONTRACTUAL - BLDG MAINT	5,000.00	0.00	0.00	5,000.00	0.00	0.00
803.000 COMPUTER ADMIN SERVICES	79,442.00	19,860.50	39,721.00	39,721.00	50.00	39,534.50
850.000 COMMUNICATIONS	13,000.00	1,236.81	5,861.36	7,138.64	45.09	3,792.40
920.000 UTILITIES	30,000.00	3,380.90	12,548.94	17,451.06	41.83	12,404.96
930.000 REPAIRS & MAINTENANCE	39,000.00	8,976.86	30,482.25	8,517.75	78.16	19,542.67
933.000 BUILDING MAINTENANCE	10,000.00	1,265.34	7,376.66	2,623.34	73.77	8,565.00
940.000 EQUIPMENT RENT	1,500.00	772.95	845.48	654.52	56.37	526.48
956.000 MISCELLANEOUS 960.003 TRAINING FUNDS 302	1,100.00 0.00	60.00 0.00	525.58 0.00	574.42 0.00	47.78 0.00	1,010.76 560.00
960.003 TRAINING FUNDS 502 960.004 TRAINING FUNDS - LOCAL	11,500.00	0.00	5 , 238.13	6,261.87	45.55	1,304.61
961.000 FEES	3,000.00	81.75	1,943.68	1,056.32	64.79	5,090.00
965.000 INSURANCE & BONDS	33,800.00	0.00	18,760.50	15,039.50	55.50	0.00
OTHER SERVICES AND CHARGES	240,342.00	36,062.14	124,610.61	115,731.39	51.85	100,373.77
PERSONNEL SERVICES						
702.000 SALARIES & WAGES	1,262,350.00	112,914.70	494,446.11	767,903.89	39.17	581,703.10
702.001 SAL & WAGES - COVID19	10,000.00	240.72	3,810.64	6,189.36	38.11	8,221.98
703.000 OVERTIME	167,510.00	20,874.01	83,464.44	84,045.56	49.83	0.00
709.000 WORKERS COMPENSATION INSURANCE	23,000.00	5,346.87	16,040.61	6 , 959.39	69.74	11,526.34
710.000 HEALTH INSURANCE	174,630.00	12,302.80	83,561.64	91,068.36	47.85	85,588.66
711.000 DENTAL INSURANCE	15,700.00	1,171.27	7,956.47	7,743.53	50.68	9,038.67
712.000 LIFE INSURANCE 713.000 LONG TERM DISABILITY	2,358.00 2,300.00	191.80 207.69	1,293.72 1,214.62	1,064.28 1,085.38	54.87 52.81	1,375.25 1,271.25
714.000 FICA	21,644.00	2,375.20	10,391.97	11,252.03	48.01	10,034.56
716.000 DEFINED CONTRIBUTION	915.00	119.25	312.92	602.08	34.20	0.00
717.000 DEFERRED COMP	31,640.00	85.24	33,134.73	(1,494.73)	104.72	26,145.57
719.000 RETIREE HEALTHCARE - OPEB	85,709.00	0.00	85,709.00	0.00	100.00	78,516.00
720.000 LONGEVITY	17,246.00	0.00	8,753.88	8,492.12	50.76	7,861.97
721.000 HSA CONTRIBUTION	40,400.00	0.00	17,019.69	23,380.31	42.13	19,124.52
722.000 INSURANCE OPT-OUT	6,166.00	500.00	3,000.00	3,166.00	48.65	0.00
723.000 UNIFORMS 724.000 CONTINUING EDUCATION	17,430.00 0.00	748.17 29.03	2,947.35 45.02	14,482.65 (45.02)	16.91 100.00	1,466.00 1,521.69
127.000 CONTINUING EDUCATION	0.00	29.03	43.02	(40.02)	100.00	1,321.09

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PERIOD ENDING 12/31/2022

		ACTIVITY FOR				
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 101 - GENERAL FUND						
PERSONNEL SERVICES	1,878,998.00	157,106.75	853,102.81	1,025,895.19	45.40	843,395.56
SUPPLIES						
727.000 SUPPLIES	13,000.00	1,162.20	11,820.83	1,179.17	90.93	3,609.83
730.000 DURABLE GOODS	25,092.00	0.00	21,676.15	3,415.85	86.39	66,931.74
791.000 DUES & SUBSCRIPTIONS	1,755.00	0.00	0.00	1,755.00	0.00	0.00
SUPPLIES	39,847.00	1,162.20	33,496.98	6,350.02	84.06	70,541.57
CAPITAL OUTLAY						
971.000 CAPITAL OUTLAY	26,165.00	0.00	26,165.00	0.00	100.00	0.00
972.000 CAP - BUILDING MAINTENANCE 974.000 CAP - VEHICLES	37,000.00 101,244.00	10,113.82 0.00	10,113.82	26,886.18 101,244.00	27.33 0.00	90,031.00
CAPITAL OUTLAY	164,409.00	10,113.82	36,278.82	128,130.18	22.07	90,031.00
Total Dept 301 - POLICE	2,323,596.00	204,444.91	1,047,489.22	1,276,106.78	45.08	1,104,341.90
Dept 320 - TRAINING - 302						
OTHER SERVICES AND CHARGES						
960.003 TRAINING FUNDS 302	2,800.00	175.00	175.00	2,625.00	6.25	0.00
OTHER SERVICES AND CHARGES	2,800.00	175.00	175.00	2,625.00	6.25	0.00
Total Dept 320 - TRAINING - 302	2,800.00	175.00	175.00	2,625.00	6.25	0.00
Dept 336 - FIRE/EMS						
OTHER SERVICES AND CHARGES						
801.000 PROF & CONTRACTUAL 801.024 PROF & CONTRACTUAL - BLDG MAINT	44,500.00 5,000.00	602.60 0.00	51,329.35 0.00	(6,829.35) 5,000.00	115.35 0.00	10,926.20 0.00
803.000 COMPUTER ADMIN SERVICES	72,427.00	18,106.75	36,213.50	36,213.50	50.00	33,565.50
804.000 CONTRACT - AMBULANCE BILLING	100,000.00	11,875.31	37,364.14	62,635.86	37.36	29,733.06
850.000 COMMUNICATIONS	20,000.00	1,366.48	7,560.93	12,439.07	37.80	7,547.04
900.000 PRINTING AND PUBLISHING	0.00	0.00	336.66	(336.66)	100.00	0.00
920.000 UTILITIES	25,000.00	3,544.53	12,935.96	12,064.04	51.74	12,801.83
930.000 REPAIRS & MAINTENANCE 933.000 BUILDING MAINTENANCE	65,000.00 10,000.00	2,985.11 864.77	24,281.94 8,434.95	40,718.06 1,565.05	37.36 84.35	16,801.59 7,841.67
940.000 EQUIPMENT RENT	170,000.00	2,871.19	3,310.39	166,689.61	1.95	159,690.33
956.000 MISCELLANEOUS	1,000.00	4,099.87	9,557.63	(8,557.63)	955.76	693.81
960.002 MFR/EMT TRAINING	16,000.00	326.00	1,379.16	14,620.84	8.62	2,697.62
961.000 FEES	9,600.00	762.71	5,207.51	4,392.49	54.24	4,653.08
964.000 REFUND/REBATE	10,000.00	1,649.95	8,190.65	1,809.35	81.91	5,524.59
965.000 INSURANCE & BONDS OTHER SERVICES AND CHARGES	30,000.00 578,527.00	49,055.27	14,818.50 220,921.27	15,181.50 357,605.73	49.40 38.19	0.00 292,476.32
	373,327.00	15,000.27	220, 321.21	337,003.73	50.15	232, 410.32
PERSONNEL SERVICES 702.000 SALARIES & WAGES	1,686,400.00	213,377.02	821,403.63	864,996.37	48.71	919,457.27
702.001 SAL & WAGES - COVID19	0.00	0.00	4,187.76	(4,187.76)	100.00	20,998.90
703.000 OVERTIME	360,974.00	41,903.30	171,832.87	189,141.13	47.60	0.00
709.000 WORKERS COMPENSATION INSURANCE	60,540.00	14,756.07	44,268.21	16,271.79	73.12	30,268.75

850.000 COMMUNICATIONS

920.000 UTILITIES

900.000 PRINTING AND PUBLISHING

EXPENDITURE REPORT FOR CITY OF ALPENA

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

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User: leilanb PERIOD ENDING 12/31/2022 DB: Alpena

1,850,00

39,000.00

0.00

ACTIVITY FOR 2022-23 MONTH YTD BALANCE AVAILABLE % BDGT YTD BALANCE 12/31/2021 ACCOUNT DESCRIPTION AMENDED BUDGET 12/31/22 12/31/2022 BALANCE USED Fund 101 - GENERAL FUND 710.000 HEALTH INSURANCE 240,940.00 20,878.23 116,254.34 124,685.66 48.25 122,416.69 711.000 DENTAL INSURANCE 29,140.00 2,798.45 17,976.29 11,163.71 61.69 16,658.33 712.000 LIFE INSURANCE 3,447.00 310.19 1,931.08 1,515.92 56.02 1,908.19 359.13 1,907.45 1,342.55 1,714.28 713.000 LONG TERM DISABILITY 3,250.00 58.69 714.000 FICA 40,000.00 6,063.65 22,920.99 17,079.01 57.30 20,540.81 4,490.00 (1,277.51)128.45 716.000 DEFINED CONTRIBUTION 700.72 5,767.51 0.00 717.000 DEFERRED COMP 56,541.00 4,180.37 57,918.63 (1,377.63)102.44 54,894.43 719.000 RETIREE HEALTHCARE - OPEB 114,960.00 0.00 114,960.00 0.00 100.00 99,960.00 720.000 LONGEVITY 24,000.00 12,375.00 11,625.00 18,381.38 12,375.00 51.56 21,306.06 721.000 HSA CONTRIBUTION 53,955.00 0.00 32,648.94 39.49 26,450.98 30,278.00 2,833.34 19,666.67 10,611.33 722.000 INSURANCE OPT-OUT 64.95 0.00 723.000 UNIFORMS 17,000.00 3,221.56 9,067.39 7,932.61 53.34 9,243.28 723.001 UNIFORMS - TURNOUT GEAR 18,000.00 0.00 0.00 18,000.00 0.00 2,561.73 0.00 947.12 0.00 (947.12)100.00 0.00 723.002 UNIFORMS - HELMETS 724.000 CONTINUING EDUCATION 30,000.00 29.04 11,405.36 18,594.64 38.02 5,745.77 1,317,818.64 PERSONNEL SERVICES 2,773,915.00 323,786.07 1,456,096.36 52.49 1,351,200.79 SUPPLIES 727.000 SUPPLIES 24,000.00 2,383.24 21,119.62 2,880.38 88.00 8,886.12 5,000.00 5,000.00 727.004 SUPPLIES - TECH RESCUE 0.00 0.00 0.00 0.00 18,053.72 727.005 SUPPLIES - AMB. DISPOSABLE 40,000.00 5,818.93 21,946.28 54.87 21,400.44 730.000 DURABLE GOODS 15,000.00 0.00 0.00 15,000.00 0.00 0.00 768.000 MEALS & LONG DIST TRANSFER 500.00 0.00 0.00 500.00 0.00 563.22 1,000.00 791.000 DUES & SUBSCRIPTIONS 0.00 0.00 1,000.00 0.00 0.00 42,434.10 SUPPLIES 85,500.00 8,202.17 43,065.90 50.37 30,849.78 CAPITAL OUTLAY 6,000.00 8,370.00 0.00 971.000 CAPITAL OUTLAY 0.00 (2,370.00)139.50 972.000 CAP - BUILDING MAINTENANCE 58,000.00 10,113.81 10,113.81 47,886.19 17.44 0.00 45,516,19 CAPITAL OUTLAY 64,000.00 10,113,81 18,483,81 28.88 0.00 Unclassified 723.005 PERSONAL PROTECTIVE EQUIP 2,200.00 0.00 0.00 2,200.00 0.00 0.00 Unclassified 2,200.00 0.00 0.00 2,200,00 0.00 0.00 Total Dept 336 - FIRE/EMS 3,504,142.00 391,157.32 1,738,567.34 1,765,574.66 49.61 1,674,526.89 5,830,538.00 595,777.23 2,786,231.56 3,044,306.44 47.79 2,778,868,79 Total - Function PUBLIC SAFETY Function: PUBLIC WORKS Dept 441 - DEPT OF PUBLIC WORKS OTHER SERVICES AND CHARGES 801.000 PROF & CONTRACTUAL 4,000.00 207.79 870.79 3,129.21 21.77 1,692.79 803.000 COMPUTER ADMIN SERVICES 17,357.00 4,339.25 8,678.50 8,678.50 50.00 8,217.00 805.000 CONTRACT - MONTHLY PICKUPS 40,400.00 0.00 20,200.00 20,200.00 50.00 20,200.00 805.001 CONTRACT - CITY HALL JANITOR 0.00 0.00 0.00 0.00 0.00 212.32 185.22 934.63 915.37 50.52 865.58

0.00

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(710.90)

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EXPENDITURE REPORT FOR CITY OF ALPENA

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	2002	ACTIVITY FOR			0 5505	
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 101 - GENERAL FUND						
930.000 REPAIRS & MAINTENANCE	44,000.00	128,472.72	46,188.20	(2,188.20)	104.97	41,922.54
939.000 RECYCLING MAINTENANCE	2,000.00	0.00	0.00	2,000.00	0.00	0.00
940.000 EQUIPMENT RENT	137,000.00	7,772.00	59,050.24	77,949.76	43.10	64,676.46
956.000 MISCELLANEOUS	0.00	21.75	(115.11)	115.11	100.00	(1,215.18)
965.000 INSURANCE & BONDS	0.00	(2,244.79)	(1,781.15)	1,781.15	100.00	(2,974.12)
OTHER SERVICES AND CHARGES	285,607.00	143,328.99	148,074.65	137,532.35	51.85	144,671.20
PERSONNEL SERVICES						
702.000 SALARIES & WAGES	235,000.00	39,950.37	141,019.14	93,980.86	60.01	116,238.07
702.001 SAL & WAGES - COVID19	0.00	0.00	2,044.78	(2,044.78)	100.00	10,733.23
703.000 OVERTIME	12,000.00	4,494.47	8,504.91	3,495.09	70.87	0.00
709.000 WORKERS COMPENSATION INSURANCE	2,308.00	533.30	1,599.90	708.10	69.32	(1,454.74)
710.000 HEALTH INSURANCE	55,120.00	4,494.75	32,369.58	22,750.42	58.73	28,377.07
711.000 DENTAL INSURANCE	5,515.00	401.44	3,209.67	2,305.33	58.20	3,277.92
712.000 LIFE INSURANCE 713.000 LONG TERM DISABILITY	470.00 1,490.00	46.41 143.51	320.94 981.47	149.06 508.53	68.29 65.87	290.54 880.54
714.000 FICA	19,000.00	3,787.08	12,759.64	6,240.36	67.16	10,735.16
716.000 DEFINED CONTRIBUTION	18,882.00	656.55	16,975.48	1,906.52	89.90	(2,906.21)
717.000 DEFERRED COMP	5,843.00	0.00	12,760.91	(6,917.91)	218.40	11,328.23
719.000 RETIREE HEALTHCARE - OPEB	14,820.00	0.00	14,820.00	0.00	100.00	15,595.00
721.000 HSA CONTRIBUTION	12,696.00	0.00	5,761.18	6,934.82	45.38	4,671.02
722.000 INSURANCE OPT-OUT	500.00	666.67	3,000.02	(2,500.02)	600.00	0.00
723.000 UNIFORMS	6,200.00	856.49	4,274.49	1,925.51	68.94	2,996.39
724.000 CONTINUING EDUCATION	2,000.00	0.00	1,690.06	309.94	84.50	0.00
PERSONNEL SERVICES	391,844.00	56,031.04	262,092.17	129,751.83	66.89	200,762.22
SUPPLIES						
727.000 SUPPLIES	25,000.00	1,335.97	6,644.93	18,355.07	26.58	64,552.36
730.000 DURABLE GOODS	0.00	1,198.99	1,198.99	(1,198.99)	100.00	1,071.96
730.002 DURABLE GOODS - RECYCLING	20,200.00	0.00	168.37	20,031.63	0.83	0.00
SUPPLIES	45,200.00	2,534.96	8,012.29	37,187.71	17.73	65,624.32
CAPITAL OUTLAY						
977.009 CAP - RECYCLING	23,000.00	0.00	17,444.60	5,555.40	75.85	0.00
977.011 CAP - STORM SEWERS/PARKING	125,000.00	1,450.00	1,450.00	123,550.00	1.16	0.00
CAPITAL OUTLAY	148,000.00	1,450.00	18,894.60	129,105.40	12.77	0.00
Total Dept 441 - DEPT OF PUBLIC WORKS	870,651.00	203,344.99	437,073.71	433,577.29	50.20	411,057.74
Dept 444 - SIDEWALKS						
OTHER SERVICES AND CHARGES						
930.000 REPAIRS & MAINTENANCE	0.00	0.00	416.00	(416.00)	100.00	0.00
OTHER SERVICES AND CHARGES	0.00	0.00	416.00	(416.00)	100.00	0.00
CAPITAL OUTLAY						
977.003 CAP - NEW SIDEWALKS	4,000.00	0.00	212.31	3,787.69	5.31	0.00
977.004 CAP - REPLACE SIDEWALKS	49,000.00	0.00	34,285.19	14,714.81	69.97	2,842.01
CAPITAL OUTLAY	53,000.00	0.00	34,497.50	18,502.50	65.09	2,842.01

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EXPENDITURE REPORT FOR CITY OF ALPENA

DEDICE TURING 10/01/0000

PERIOD ENDING 12/31/2022

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

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		ACTIVITY FOR					
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021	
Fund 101 - GENERAL FUND							
Total Dept 444 - SIDEWALKS	53,000.00	0.00	34,913.50	18,086.50	65.87	2,842.01	
Dept 447 - ENGINEERING							
OTHER SERVICES AND CHARGES							
801.000 PROF & CONTRACTUAL	250.00	83.12	83.12	166.88	33.25	113.12	
830.000 CHARGES - SOFTWARE SERVICES	0.00	0.00	0.00	0.00	0.00	1,141.15	
850.000 COMMUNICATIONS	2,500.00 0.00	317.71 0.00	1,690.63 2.53	809.37 (2.53)	67.63 100.00	967.62 0.00	
940.000 EQUIPMENT RENT 956.000 MISCELLANEOUS	100.00	0.00	32.86	67.14	32.86	10.00	
965.000 INSURANCE & BONDS	1,600.00	0.00	795.00	805.00	49.69	0.00	
OTHER SERVICES AND CHARGES	4,450.00	400.83	2,604.14	1,845.86	58.52	2,231.89	
PERSONNEL SERVICES							
702.000 SALARIES & WAGES	82,325.00	8,378.11	37,261.65	45,063.35	45.26	41,935.10	
702.001 SAL & WAGES - COVID19	0.00	0.00	0.00	0.00	0.00	847.80	
709.000 WORKERS COMPENSATION INSURANCE	533.00	117.65	352.95	180.05	66.22	266.26	
710.000 HEALTH INSURANCE	16,438.00	1,306.21	8,751.99	7,686.01	53.24	8,800.24	
711.000 DENTAL INSURANCE	1,026.00	97.21	600.94	425.06	58.57	597.11	
712.000 LIFE INSURANCE 713.000 LONG TERM DISABILITY	154.00 430.00	10.80 32.88	75.52 224.21	78.48 205.79	49.04 52.14	95.88 261.46	
714.000 FICA	6,298.00	596.16	2,740.96	3,557.04	43.52	3,237.82	
716.000 DEFINED CONTRIBUTION	3,796.00	291.55	2,437.97	1,358.03	64.22	0.00	
717.000 DEFERRED COMP	1,894.00	0.00	1,703.65	190.35	89.95	2,988.99	
719.000 RETIREE HEALTHCARE - OPEB	4,843.00	0.00	4,843.00	0.00	100.00	4,415.00	
721.000 HSA CONTRIBUTION	4,200.00	0.00	1,907.20	2,292.80	45.41	2,197.77	
723.000 UNIFORMS	300.00	0.00	0.00	300.00	0.00	56.00	
724.000 CONTINUING EDUCATION	5,000.00	95.00	184.00	4,816.00	3.68	55.00	
PERSONNEL SERVICES	127,237.00	10,925.57	61,084.04	66,152.96	48.01	65,754.43	
SUPPLIES	1 000 00		405 50	504.00	40.55	0.50 50	
727.000 SUPPLIES	1,000.00	0.00	495.72	504.28	49.57	368.52	
SUPPLIES	1,000.00	0.00	495.72	504.28	49.57	368.52	
Total Dept 447 - ENGINEERING	132,687.00	11,326.40	64,183.90	68,503.10	48.37	68,354.84	
-	102,007,00	11,020.10	01,100.50	00,000.10	10.07	00,001.01	
Dept 448 - LIGHTS							
OTHER SERVICES AND CHARGES							
801.000 PROF & CONTRACTUAL	5,000.00	0.00	0.00	5,000.00	0.00	1,681.35	
921.000 STREET LIGHT POWER 930.000 REPAIRS & MAINTENANCE	90,000.00	9,396.81	34,158.50	55,841.50	37.95 79.11	29,567.17	
940.000 EQUIPMENT RENT	42,000.00 1,500.00	7,300.09 133.44	33,227.00 133.44	8,773.00 1,366.56	8.90	22,908.02 288.31	
OTHER SERVICES AND CHARGES	138,500.00	16,830.34	67,518.94	70,981.06	48.75	54,444.85	
PERSONNEL SERVICES							
702.000 SALARIES & WAGES	1,200.00	483.60	483.60	716.40	40.30	491.49	
710.000 HEALTH INSURANCE	0.00	69.58	69.58	(69.58)	100.00	0.00	
711.000 DENTAL INSURANCE	0.00	5.13	5.13	(5.13)	100.00	0.00	

EXPENDITURE REPORT FOR CITY OF ALPENA

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		ACTIVITY FOR				
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 101 - GENERAL FUND						
712.000 LIFE INSURANCE	0.00	0.62	0.62	(0.62)	100.00	0.00
713.000 LONG TERM DISABILITY	0.00	2.02	2.02	(2.02)	100.00	0.00
714.000 FICA	0.00	34.14	34.14	(34.14)	100.00	35.86
716.000 DEFINED CONTRIBUTION 719.000 RETIREE HEALTHCARE - OPEB	0.00	33.84	33.84	(33.84)	100.00	0.00 227.00
723.000 UNIFORMS	215.00	13.46	100.19	114.81	46.60	101.93
PERSONNEL SERVICES	1,415.00	642.39	729.12	685.88	51.53	856.28
SUPPLIES						
727.000 SUPPLIES	5,000.00	0.00	4,253.90	746.10	85.08	2,765.90
SUPPLIES	5,000.00	0.00	4,253.90	746.10	85.08	2,765.90
CAPITAL OUTLAY						
971.000 CAPITAL OUTLAY	120,000.00	0.00	14,500.00	105,500.00	12.08	0.00
CAPITAL OUTLAY	120,000.00	0.00	14,500.00	105,500.00	12.08	0.00
Total Dept 448 - LIGHTS	264,915.00	17,472.73	87,001.96	177,913.04	32.84	58,067.03
Dept 567 - CEMETERY OTHER SERVICES AND CHARGES						
801.000 PROF & CONTRACTUAL	250.00	41.56	116.56	133.44	46.62	171.56
803.000 COMPUTER ADMIN SERVICES	12,897.00	3,224.25	6,448.50	6,448.50	50.00	1,371.50
850.000 COMMUNICATIONS	500.00	40.60	216.86	283.14	43.37	163.08
920.000 UTILITIES	9,000.00	858.79	4,316.58	4,683.42	47.96	4,611.66
930.000 REPAIRS & MAINTENANCE	4,000.00	45.00	1,584.35	2,415.65	39.61	3,102.47
940.000 EQUIPMENT RENT	17,000.00	1,399.72	5,867.87	11,132.13	34.52	7,248.01
944.000 FIBER OPTIC RENT	1,965.00	1,965.00	1,965.00	0.00	100.00	1,908.00
964.000 REFUND/REBATE	0.00	0.00	35.00	(35.00)	100.00	0.00
965.000 INSURANCE & BONDS	2,000.00	0.00	911.50	1,088.50	45.58	0.00
OTHER SERVICES AND CHARGES	47,612.00	7,574.92	21,462.22	26,149.78	45.08	18,576.28
PERSONNEL SERVICES						
702.000 SALARIES & WAGES	85,000.00	7,144.41	38,717.53	46,282.47	45.55	44,090.30
702.001 SAL & WAGES - COVID19 703.000 OVERTIME	0.00	0.00	0.00 100.50	0.00 (100.50)	0.00 100.00	163.24 0.00
709.000 WORKERS COMPENSATION INSURANCE	1,411.00	327.19	981.56	429.44	69.56	705.72
710.000 WORKERS COMPENSATION INSURANCE	19,867.00	1,866.32	9,621.06	10,245.94	48.43	9,029.58
711.000 DENTAL INSURANCE	1,684.00	143.10	709.27	974.73	42.12	835.19
712.000 LIFE INSURANCE	134.00	12.07	64.89	69.11	48.43	75.96
713.000 LONG TERM DISABILITY	390.00	38.08	195.96	194.04	50.25	221.92
714.000 FICA	6,500.00	503.69	2,733.36	3,766.64	42.05	3,188.79
716.000 DEFINED CONTRIBUTION	6,728.00	412.49	1,565.40	5,162.60	23.27	0.00
717.000 DEFERRED COMP	1,536.00	0.00	420.24	1,115.76	27.36	411.75
719.000 RETIREE HEALTHCARE - OPEB	5,100.00	0.00	5,100.00	0.00	100.00	3,672.00
721.000 HSA CONTRIBUTION	4,302.00	0.00	1,317.63	2,984.37	30.63	2,225.10
722.000 INSURANCE OPT-OUT	500.00	0.00	0.00	500.00	0.00	0.00
723.000 UNIFORMS	1,000.00	26.92	200.41	799.59	20.04	203.85
PERSONNEL SERVICES	134,152.00	10,474.27	61,727.81	72,424.19	46.01	64,823.40

EXPENDITURE REPORT FOR CITY OF ALPENA

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PERIOD ENDING 12/31/2022

		ACTIVITY FOR				
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 101 - GENERAL FUND						
SUPPLIES 727.000 SUPPLIES	3,500.00	54.45	1,852.15	1,647.85	52.92	603.50
SUPPLIES	3,500.00	54.45	1,852.15	1,647.85	52.92	603.50
	,		,	,		
CAPITAL OUTLAY 971.000 CAPITAL OUTLAY	110,000.00	5,490.00	5,490.00	104,510.00	4.99	0.00
979.002 CAP - ROAD PAVING	10,000.00	0.00	0.00	10,000.00	0.00	0.00
CAPITAL OUTLAY	120,000.00	5,490.00	5,490.00	114,510.00	4.58	0.00
Total Dept 567 - CEMETERY	305,264.00	23,593.64	90,532.18	214,731.82	29.66	84,003.18
Total - Function PUBLIC WORKS	1,626,517.00	255,737.76	713,705.25	912,811.75	43.88	624,324.80
Function: HEALTH AND WELFARE Dept 602 - ANIMAL SERVICES	1,020,317.00	233, 131.10	713,703.23	912,011.73	43.00	024,324.00
OTHER SERVICES AND CHARGES 801.006 CONTRACT - HUMANE SOCIETY	0.00	10,000.00	10,000.00	(10,000.00)	100.00	0.00
OTHER SERVICES AND CHARGES	0.00	10,000.00	10,000.00	(10,000.00)	100.00	0.00
Total Dept 602 - ANIMAL SERVICES	0.00	10,000.00	10,000.00	(10,000.00)	100.00	0.00
Total - Function HEALTH AND WELFARE Function: COMMUNITY & ECON DEVELOPMENT Dept 701 - PLANNING	0.00	10,000.00	10,000.00	(10,000.00)	100.00	0.00
OTHER SERVICES AND CHARGES 801.000 PROF & CONTRACTUAL	5,000.00	531.17	7,091.66	(2,091.66)	141.83	9,336.70
803.000 COMPUTER ADMIN SERVICES	2,660.00	665.00	1,330.00	1,330.00	50.00	1,797.50
850.000 COMMUNICATIONS 900.000 PRINTING AND PUBLISHING	600.00 1,000.00	81.61 0.00	435.61 0.00	164.39 1,000.00	72.60 0.00	198.34 116.83
956.000 MISCELLANEOUS	700.00	0.00	62.17	637.83	8.88	685.00
OTHER SERVICES AND CHARGES	9,960.00	1,277.78	8,919.44	1,040.56	89.55	12,134.37
PERSONNEL SERVICES						
702.000 SALARIES & WAGES	30,000.00	3,522.78	14,721.34	15,278.66	49.07	6,325.85 302.65
710.000 HEALTH INSURANCE 711.000 DENTAL INSURANCE	2,900.00 550.00	246.26 59.82	1,588.84 361.35	1,311.16 188.65	54.79 65.70	164.35
712.000 LIFE INSURANCE	50.00	3.87	26.88	23.12	53.76	5.46
713.000 LONG TERM DISABILITY 714.000 FICA	155.00 2,300.00	13.99 270.83	93.43 1,163.71	61.57 1,136.29	60.28 50.60	19.71 464.54
716.000 DEFINED CONTRIBUTION	2,400.00	192.75	1,585.85	814.15	66.08	0.00
717.000 DEFERRED COMP	270.00	0.00	267.25	2.75	98.98	0.00
719.000 RETIREE HEALTHCARE - OPEB	1,800.00	0.00	1,800.00	0.00	100.00	879.00
721.000 HSA CONTRIBUTION 722.000 INSURANCE OPT-OUT	600.00 1,800.00	0.00 149.99	298.00 899.99	302.00 900.01	49.67 50.00	0.00
724.000 CONTINUING EDUCATION	5,000.00	40.00	765.00	4,235.00	15.30	55.00

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		ACTIVITY FOR				
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 101 - GENERAL FUND						
PERSONNEL SERVICES	47,825.00	4,500.29	23,571.64	24,253.36	49.29	8,216.56
SUPPLIES						
727.000 SUPPLIES	500.00	215.33	460.42	39.58	92.08	89.24
SUPPLIES	500.00	215.33	460.42	39.58	92.08	89.24
Total Dept 701 - PLANNING	58,285.00	5,993.40	32,951.50	25,333.50	56.54	20,440.17
Dept 702 - ZONING						
OTHER SERVICES AND CHARGES						
801.000 PROF & CONTRACTUAL 803.000 COMPUTER ADMIN SERVICES	15,000.00	500.00 665.00	1,500.00	13,500.00	10.00 50.00	974.25
900.000 PRINTING AND PUBLISHING	2,660.00 3,600.00	169.62	1,330.00 1,715.71	1,330.00 1,884.29	47.66	1,797.50 350.83
OTHER SERVICES AND CHARGES	21,260.00	1,334.62	4,545.71	16,714.29	21.38	3,122.58
PERSONNEL SERVICES						
702.000 SALARIES & WAGES	30,000.00	3,522.67	14,721.15	15,278.85	49.07	5,984.71
710.000 HEALTH INSURANCE	2,900.00	246.25	1,588.83	1,311.17	54.79	641.54
711.000 DENTAL INSURANCE 712.000 LIFE INSURANCE	525.00 50.00	59.78 3.86	361.27 26.88	163.73 23.12	68.81 53.76	164.35 5.44
713.000 LONG TERM DISABILITY	155.00	13.98	93.42	61.58	60.27	19.69
714.000 FICA	2,295.00	270.83	1,163.74	1,131.26	50.71	438.40
716.000 DEFINED CONTRIBUTION	2,400.00	192.71	1,585.75	814.25	66.07	0.00
717.000 DEFERRED COMP	270.00	0.00	267.21	2.79	98.97	0.00
719.000 RETIREE HEALTHCARE - OPEB	1,800.00	0.00	1,800.00	0.00 302.00	100.00	879.00
721.000 HSA CONTRIBUTION 722.000 INSURANCE OPT-OUT	600.00 1,800.00	0.00 150.02	298.00 900.12	302.00 899.88	49.67 50.01	0.00
724.000 CONTINUING EDUCATION	1,000.00	0.00	41.48	958.52	4.15	800.00
PERSONNEL SERVICES	43,795.00	4,460.10	22,847.85	20,947.15	52.17	8,933.13
SUPPLIES						
727.000 SUPPLIES	500.00	0.00	131.46	368.54	26.29	72.41
SUPPLIES	500.00	0.00	131.46	368.54	26.29	72.41
Estal Dant 700 SONING		5,794.72	27 525 02	20 020 00	41.99	12,128.12
Total Dept 702 - ZONING	65 , 555.00	5, 794.72	27,525.02	38,029.98	41.99	12,128.12
Dept 703 - CODE ENFORCEMENT						
OTHER SERVICES AND CHARGES						
801.000 PROF & CONTRACTUAL	10,000.00	1,350.00	4,100.00	5,900.00	41.00	3,614.85
900.000 PRINTING AND PUBLISHING 940.000 EQUIPMENT RENT	2,000.00 0.00	0.00 0.00	0.00 98.02	2,000.00 (98.02)	0.00	1,330.43 0.00
961.000 FEES	0.00	0.00	1,779.12	(1,779.12)	100.00	0.00
OTHER SERVICES AND CHARGES	12,000.00	1,350.00	5,977.14	6,022.86	49.81	4,945.28
PERSONNEL SERVICES						
702.000 SALARIES & WAGES	4,000.00	0.00	0.00	4,000.00	0.00	0.00

EXPENDITURE REPORT FOR CITY OF ALPENA

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PERIOD ENDING 12/31/2022

		ACTIVITY FOR				
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 101 - GENERAL FUND						
714.000 FICA	306.00	0.00	0.00	306.00	0.00	0.00
724.001 MILEAGE REIMBURSEMENT	2,400.00	0.00	0.00	2,400.00	0.00	0.00
PERSONNEL SERVICES	6,706.00	0.00	0.00	6,706.00	0.00	0.00
SUPPLIES						
727.000 SUPPLIES	500.00	0.00	30.00	470.00	6.00	253.90
SUPPLIES	500.00	0.00	30.00	470.00	6.00	253.90
Total Dept 703 - CODE ENFORCEMENT	19,206.00	1,350.00	6,007.14	13,198.86	31.28	5,199.18
Total Bept 700 CODE ENTONOMENT	13,200.00	1,000.00	0,007.11	13,130.00	31.20	3,133.10
Dept 728 - ECONOMIC DEVELOPMENT OTHER SERVICES AND CHARGES						
880.000 COMMUNITY PROMOTION 880.001 TARGET ALPENA	5,000.00 40,000.00	0.00	0.00 20,000.00	5,000.00 20,000.00	0.00 50.00	0.00 20,000.00
OTHER SERVICES AND CHARGES	45,000.00	0.00	20,000.00	25,000.00	44.44	20,000.00
OTHER SERVICES AND CHARGES	43,000.00	0.00	20,000.00	23,000.00	44.44	20,000.00
Total Dept 728 - ECONOMIC DEVELOPMENT	45,000.00	0.00	20,000.00	25,000.00	44.44	20,000.00
Total - Function COMMUNITY & ECON DEVELOPMENT Function: RECREATION & CULTURE	188,046.00	13,138.12	86,483.66	101,562.34	45.99	57,767.47
Dept 751 - PARKS & REC OTHER SERVICES AND CHARGES						
801.000 PROF & CONTRACTUAL	5,545.00	41.56	4,986.56	558.44	89.93	326.56
850.000 COMMUNICATIONS	0.00	72.02	553.18	(553.18)	100.00	0.00
920.000 UTILITIES	75,000.00	4,915.05	49,672.73	25,327.27	66.23	49,357.00
920.001 UTILITIES - MICH-E-KE-WIS	7,200.00	1,326.80	3,684.10	3,515.90	51.17	2,814.25
930.000 REPAIRS & MAINTENANCE	50,000.00	6,180.77	35,376.32	14,623.68	70.75	25,096.51
932.008 MAINT - PARK SHELTER/ICE 932.011 MAINT - ISLAND PARK	1,000.00 1,400.00	0.00	0.00	1,000.00 1,400.00	0.00	0.00
940.000 EQUIPMENT RENT	105,000.00	2,235.79	54,636.37	50,363.63	52.03	58,483.36
956.006 PARK FOUNDATION REC CENTER	20,000.00	0.00	20,000.00	0.00	100.00	20,000.00
961.000 FEES	400.00	21.75	424.21	(24.21)	106.05	0.00
964.000 REFUND/REBATE	50.00	0.00	225.00	(175.00)	450.00	50.00
965.000 INSURANCE & BONDS	5,200.00	0.00	2,575.50	2,624.50	49.53	0.00
OTHER SERVICES AND CHARGES	270,795.00	14,793.74	172,133.97	98,661.03	63.57	156,127.68
PERSONNEL SERVICES						
702.000 SALARIES & WAGES	135,000.00	6,265.54	64,510.26	70,489.74	47.79	65 , 679.68
702.001 SAL & WAGES - COVID19	0.00	0.00	0.00	0.00	0.00	502.34
703.000 OVERTIME	2,500.00	60.46	1,786.70	713.30	71.47	0.00
709.000 WORKERS COMPENSATION INSURANCE	3,088.00	715.52	2,146.55	941.45	69.51	1,543.68
710.000 HEALTH INSURANCE	19,861.00	768.08	10,938.87	8,922.13	55.08	10,200.08
711.000 DENTAL INSURANCE 712.000 LIFE INSURANCE	2,407.00 175.00	85.17 9.15	1,199.52 113.21	1,207.48 61.79	49.83 64.69	1,399.27 115.36
713.000 LONG TERM DISABILITY	550.00	29.89	362.67	187.33	65.94	362.14
714.000 FICA	10,520.00	571.05	4,861.97	5,658.03	46.22	5,015.72

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EXPENDITURE REPORT FOR CITY OF ALPENA

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		ACTIVITY FOR				
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 101 - GENERAL FUND						
716.000 DEFINED CONTRIBUTION	7,121.00	314.56	2,596.36	4,524.64	36.46	0.00
717.000 DEFERRED COMP	2,676.00	0.00	963.39	1,712.61	36.00	1,455.17
719.000 RETIREE HEALTHCARE - OPEB	8,250.00	0.00	8,250.00	0.00	100.00	6,480.00
721.000 HSA CONTRIBUTION	4,618.00	0.00	4,188.86	429.14	90.71	2,617.71
722.000 INSURANCE OPT-OUT 723.000 UNIFORMS	1,519.00	50.00	300.00 951.21	1,219.00	19.75	0.00
	1,400.00	80.75		448.79	67.94	840.54
PERSONNEL SERVICES	199,685.00	8,950.17	103,169.57	96,515.43	51.67	96,211.69
SUPPLIES						
727.000 SUPPLIES	10,000.00	195.94	4,083.70	5,916.30	40.84	6,366.56
727.002 SUPPLIES - PARK SHELTER	500.00	0.00	0.00	500.00	0.00	128.74
730.000 DURABLE GOODS	0.00	0.00	0.00	0.00	0.00	(50.00)
SUPPLIES	10,500.00	195.94	4,083.70	6,416.30	38.89	6,445.30
CAPITAL OUTLAY						
976.000 CAP - GENERAL PARKS IMPROVEMENT	35,000.00	(10,000.00)	0.00	35,000.00	0.00	500.00
976.001 CAP - RIVERFRONT PARK	9,000.00	0.00	0.00	9,000.00	0.00	0.00
976.006 CAP - BAY VIEW PARK AREA	500,000.00	3,800.00	17,100.00	482,900.00	3.42	0.00
976.014 CAP - RIVER PLAN IMPROV 976.018 CAP - ISLAND PARK	10,000.00	0.00	0.00	10,000.00	0.00 4.50	0.00
976.018 CAP - ISLAND PARK 976.019 CAP - ISLAND PARK RIVER CENTER	30,000.00 32,126.00	1,350.00 0.00	1,350.00 0.00	28,650.00 32,126.00	0.00	0.00
976.024 CAP - CULLIGAN PLAZA	300,000.00	0.00	0.00	300,000.00	0.00	0.00
CAPITAL OUTLAY	916,126.00	(4,850.00)	18,450.00	897,676.00	2.01	500.00
Total Dept 751 - PARKS & REC	1,397,106.00	19,089.85	297,837.24	1,099,268.76	21.32	259,284.67
Dept 802 - ALPENA CIVIC THEATRE						
OTHER SERVICES AND CHARGES						
965.000 INSURANCE & BONDS	576.00	0.00	282.50	293.50	49.05	0.00
OTHER SERVICES AND CHARGES	576.00	0.00	282.50	293.50	49.05	0.00
Total Dept 802 - ALPENA CIVIC THEATRE	576.00	0.00	282.50	293.50	49.05	0.00
Total - Function RECREATION & CULTURE	1,397,682.00	19,089.85	298,119.74	1,099,562.26	21.33	259,284.67
Function: TRANSFERS OUT		·	·			•
Dept 966 - TRANSFERS OUT/OTHER FINANCING USES						
OTHER FINANCING USES						
995.102 TRANSFER TO BUDGET STABILIZ FUND	5,000.00	0.00	0.00	5,000.00	0.00	0.00
995.211 TRANSFER TO MARINA FUND 995.249 TRANSFER TO BUILDING INSPECTION FUND	110,000.00 55,219.00	27,500.00 0.00	55,000.00 0.00	55,000.00 55,219.00	50.00	104,000.00 61,284.00
995.249 TRANSFER TO BUILDING INSPECTION FUND 995.369 TRANSFER TO BUILDING AUTHORITY	110,333.00	0.00	90,000.00	20,333.00	81.57	100,000.00
995.549 TRANSFER TO BUILDING INSPECTION FUND	55,219.00	0.00	0.00	55,219.00	0.00	0.00
995.633 TRANSFER TO STORES FUND	0.00	0.00	0.00	0.00	0.00	25,000.00
995.661 TRANSFER TO EQUIP FUND	50,000.00	12,500.00	25,000.00	25,000.00	50.00	0.00
OTHER FINANCING USES	385,771.00	40,000.00	170,000.00	215,771.00	44.07	290,284.00

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EXPENDITURE REPORT FOR CITY OF ALPENA

PERIOD ENDING 12/31/2022

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

ACTIVITY FOR

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 101 - GENERAL FUND						
Total Dept 966 - TRANSFERS OUT/OTHER FINANCING	385,771.00	40,000.00	170,000.00	215,771.00	44.07	290,284.00
Total - Function TRANSFERS OUT	385,771.00	40,000.00	170,000.00	215,771.00	44.07	290,284.00
Fund 101 - GENERAL FUND:						
TOTAL EXPENDITURES	12,051,839.00	2,065,002.11	5,832,411.39	6,219,427.61	48.39	5,763,376.27

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EXPENDITURE REPORT FOR CITY OF ALPENA

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*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

ACTIVITY FOR

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 151 - CEMETERY TRUST FUND Function: PUBLIC WORKS Dept 567 - CEMETERY OTHER SERVICES AND CHARGES						
825.000 GENERAL FUND SERVICES	0.00	0.00	0.00	0.00	0.00	996.83
964.000 REFUND/REBATE	0.00	0.00	100.00	(100.00)	100.00	0.00
OTHER SERVICES AND CHARGES	0.00	0.00	100.00	(100.00)	100.00	996.83
Total Dept 567 - CEMETERY	0.00	0.00	100.00	(100.00)	100.00	996.83
Total - Function PUBLIC WORKS	0.00	0.00	100.00	(100.00)	100.00	996.83
Fund 151 - CEMETERY TRUST FUND:						
TOTAL EXPENDITURES	0.00	0.00	100.00	(100.00)	100.00	996.83

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PERIOD ENDING 12/31/2022

		ACTIVITY FOR				
ACCOUNT DESCRIPTION	2022-23	MONTH	YTD BALANCE	AVAILABLE	% BDGT	YTD BALANCE
ACCOUNT DESCRIPTION	AMENDED BUDGET	12/31/22	12/31/2022	BALANCE	USED	12/31/2021
Fund 202 - MAJOR STREET FUND						
Function: PUBLIC WORKS						
Dept 450 - ADMIN						
OTHER SERVICES AND CHARGES						
801.000 PROF & CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	516.50
801.008 CONTRACT - AUDITORS 803.000 COMPUTER ADMIN SERVICES	3,000.00 9,047.00	274.40 2,261.75	963.20 4,523.50	2,036.80 4,523.50	32.11 50.00	935.55 4,583.00
825.002 CHARGES - SOFTWARE SERVICES	0.00	0.00	0.00	0.00	0.00	1,141.15
940.000 EQUIPMENT RENT	400.00	0.00	0.00	400.00	0.00	0.00
OTHER SERVICES AND CHARGES	12,447.00	2,536.15	5,486.70	6,960.30	44.08	7,176.20
PERSONNEL SERVICES						
702.000 SALARIES & WAGES	25,800.00	2,972.41	12,369.13	13,430.87	47.94	12,937.84
702.001 SAL & WAGES - COVID19	0.00	0.00	0.00 5.80	0.00	0.00	223.98
703.000 OVERTIME 709.000 WORKERS COMPENSATION INSURANCE	95.00	0.00 19.54	58.62	(5.80) 36.38	100.00 61.71	0.00 44.52
710.000 WORKERS COMPENSATION INSURANCE	4,757.00	371.97	2,647.90	2,109.10	55.66	2,502.55
711.000 DENTAL INSURANCE	421.00	32.80	236.31	184.69	56.13	240.56
712.000 LIFE INSURANCE	40.00	3.20	22.26	17.74	55.65	23.96
713.000 LONG TERM DISABILITY	134.00	11.04	75.63	58.37	56.44	79.79
714.000 FICA	1,974.00	212.35	919.46	1,054.54	46.58	992.74
715.000 RETIREMENT - CITY CONTRIBUTION	4,521.00	4,521.00	4,521.00	0.00	100.00	4,526.00
716.000 DEFINED CONTRIBUTION	1,177.00	94.18	778.58	398.42	66.15	0.00
717.000 DEFERRED COMP	741.00	0.00	740.93	0.07	99.99	958.03
719.000 RETIREE HEALTHCARE - OPEB	1,548.00	0.00	1,548.00	0.00	100.00	1,380.00
721.000 HSA CONTRIBUTION	1,006.00	0.00	484.25	521.75	48.14	521.52
PERSONNEL SERVICES	42,214.00	8,238.49	24,407.87	17,806.13	57.82	24,431.49
Total Dept 450 - ADMIN	54,661.00	10,774.64	29,894.57	24,766.43	54.69	31,607.69
Dept 451 - CONSTRUCTION - STREETS						
PERSONNEL SERVICES						
702.003 SALARIES & WAGES - STREETS	1,500.00	793.47	3,358.73	(1,858.73)	223.92	32.59
703.000 OVERTIME	0.00	0.00	75.58	(75.58)	100.00	0.00
710.000 HEALTH INSURANCE	0.00	105.82	733.25	(733.25)	100.00	0.00
711.000 DENTAL INSURANCE	0.00	7.14	67.80	(67.80)	100.00	0.00
712.000 LIFE INSURANCE	0.00	0.93	6.78	(6.78)	100.00	0.00
713.000 LONG TERM DISABILITY 714.000 FICA	0.00 115.00	3.10 56.51	22.09 254.39	(22.09)	100.00	0.00 2.44
716.000 PICA 716.000 DEFINED CONTRIBUTION	25.00	34.47	292.04	(139.39) (267.04)	221.21	0.00
717.000 DEFERRED COMP	0.00	0.00	193.63	(193.63)	100.00	0.00
719.000 BETIREE HEALTHCARE - OPEB	90.00	0.00	90.00	0.00	100.00	300.00
721.000 HSA CONTRIBUTION	0.00	0.00	134.09	(134.09)	100.00	0.00
725.006 FRINGES - CONSTRUCTION (STREETS)	0.00	0.00	13.43	(13.43)	100.00	0.00
PERSONNEL SERVICES	1,730.00	1,001.44	5,241.81	(3,511.81)	302.99	335.03
CAPITAL OUTLAY						
986.001 MAT/CONT - STREETS	920,000.00	3,699.00	24,102.00	895,898.00	2.62	186,810.79
988.016 CONT - MDOT	0.00	0.00	0.00	0.00	0.00	17,329.76
CAPITAL OUTLAY	920,000.00	3,699.00	24,102.00	895,898.00	2.62	204,140.55

EXPENDITURE REPORT FOR CITY OF ALPENA

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*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

ACTIVITY FOR

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		ACTIVITY FOR	_			
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 202 - MAJOR STREET FUND						
Total Dept 451 - CONSTRUCTION - STREETS	921,730.00	4,700.44	29,343.81	892,386.19	3.18	204,475.58
Dept 453 - TRUNKLINE						
OTHER SERVICES AND CHARGES 920.000 UTILITIES	7 000 00	900.64	2 516 45	1 102 EE	35.95	0.00
930.000 OTILITIES 930.000 REPAIRS & MAINTENANCE	7,000.00 0.00	0.00	2,516.45 230.00	4,483.55 (230.00)	100.00	0.00
940.000 EQUIPMENT RENT	37,500.00	7,753.44	11,417.12	26,082.88	30.45	11,142.34
OTHER SERVICES AND CHARGES	44,500.00	8,654.08	14,163.57	30,336.43	31.83	11,142.34
PERSONNEL SERVICES						
702.000 SALARIES & WAGES	18,000.00	793.39	4,214.03	13,785.97	23.41	6,743.57
703.000 OVERTIME 710.000 HEALTH INSURANCE	0.00 3,000.00	2,823.28 144.41	3,035.74 845.88	(3,035.74) 2,154.12	100.00 28.20	0.00 967.79
711.000 DENTAL INSURANCE	260.00	9.99	76.36	183.64	29.37	100.31
712.000 LIFE INSURANCE	28.00	0.80	7.69	20.31	27.46	9.51
713.000 LONG TERM DISABILITY	79.00	3.03	27.41	51.59	34.70	32.46
714.000 FICA	1,377.00	266.62	525.25	851.75	38.14	491.69
716.000 DEFINED CONTRIBUTION	774.00	165.90	458.39	315.61	59.22	160.09
717.000 DEFERRED COMP 719.000 RETIREE HEALTHCARE - OPEB	177.00 1,080.00	0.00	40.47 1,080.00	136.53 0.00	22.86 100.00	38.13 750.00
719.000 RETIREE HEALTHCARE - OPEB 721.000 HSA CONTRIBUTION	365.00	0.00	74.50	290.50	20.41	254.85
722.000 INSURANCE OPT-OUT	100.00	0.00	0.00	100.00	0.00	0.00
725.000 FRINGES	0.00	830.52	1,237.11	(1,237.11)	100.00	1,570.77
PERSONNEL SERVICES	25,240.00	5,037.94	11,622.83	13,617.17	46.05	11,119.17
CAPITAL OUTLAY						
986.000 MATERIALS/CONTRACTS	48,000.00	0.00	0.00	48,000.00	0.00	7,366.27
CAPITAL OUTLAY	48,000.00	0.00	0.00	48,000.00	0.00	7,366.27
Total Dept 453 - TRUNKLINE	117,740.00	13,692.02	25,786.40	91,953.60	21.90	29,627.78
TOTAL DEPT 400 INCONTINE	117,740.00	13,092.02	23,700.40	J1 , J33.00	21.50	23,027.70
Dept 454 - MAINTENANCE - BRIDGES OTHER SERVICES AND CHARGES						
850.000 COMMUNICATIONS	600.00	42.85	292.86	307.14	48.81	82.55
920.000 UTILITIES	2,300.00	260.16	1,220.15	1,079.85	53.05	0.00
930.000 REPAIRS & MAINTENANCE	0.00	0.00	6,550.64	(6,550.64)	100.00	0.00
940.000 EQUIPMENT RENT	500.00	0.00	1,110.94	(610.94)	222.19	464.08
965.000 INSURANCE & BONDS	49,000.00	0.00	24,246.00	24,754.00	49.48	0.00
OTHER SERVICES AND CHARGES	52,400.00	303.01	33,420.59	18,979.41	63.78	546.63
PERSONNEL SERVICES	2 000 00	250.02	4 502 00	(1 502 00)	152 10	2 104 14
702.004 SALARIES & WAGES - BRIDGES 703.000 OVERTIME	3,000.00 0.00	350.23 0.00	4,593.02 105.80	(1,593.02) (105.80)	153.10 100.00	2,194.14 0.00
710.000 OVERTIME 710.000 HEALTH INSURANCE	400.00	44.25	602.70	(202.70)	150.68	327.43
711.000 DENTAL INSURANCE	62.00	3.24	65.85	(3.85)	106.21	58.16
712.000 LIFE INSURANCE	6.00	0.41	6.01	(0.01)	100.17	3.52
713.000 LONG TERM DISABILITY	18.00	1.35	19.25	(1.25)	106.94	11.44

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		ACTIVITY FOR				
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 202 - MAJOR STREET FUND						
714.000 FICA	230.00	24.99	337.08	(107.08)	146.56	159.47
716.000 DEFINED CONTRIBUTION	312.00	22.00	454.77	(142.77)	145.76	78.79
717.000 DEFERRED COMP	53.00	0.00	81.18	(28.18)	153.17	0.00
719.000 RETIREE HEALTHCARE - OPEB	180.00	0.00	180.00	0.00	100.00	300.00
721.000 HSA CONTRIBUTION	106.00	0.00	59.61	46.39	56.24	159.17
722.000 INSURANCE OPT-OUT	124.00	0.00	0.00	124.00	0.00	0.00
725.002 FRINGES - BRIDGES	0.00	34.01	571.54	(571.54)	100.00	593.78
PERSONNEL SERVICES	4,491.00	480.48	7,076.81	(2,585.81)	157.58	3,885.90
SUPPLIES						
727.000 SUPPLIES	0.00	0.00	298.60	(298.60)	100.00	0.00
SUPPLIES	0.00	0.00	298.60	(298.60)	100.00	0.00
CAPITAL OUTLAY						
986.002 MAT/CONT - BRIDGES	30,000.00	130.00	5,405.00	24,595.00	18.02	27,213.19
CAPITAL OUTLAY	30,000.00	130.00	5,405.00	24,595.00	18.02	27,213.19
Total Dept 454 - MAINTENANCE - BRIDGES	86,891.00	913.49	46,201.00	40,690.00	53.17	31,645.72
Dept 455 - MAINTENANCE - TRAFFIC CONTROL						
OTHER SERVICES AND CHARGES						
920.000 UTILITIES	6,000.00	329.90	1,606.85	4,393.15	26.78	0.00
930.000 REPAIRS & MAINTENANCE	0.00	92.54	426.37	(426.37)	100.00	0.00
940.000 EQUIPMENT RENT	2,000.00	88.96	1,548.46	451.54	77.42	1,593.59
OTHER SERVICES AND CHARGES	8,000.00	511.40	3,581.68	4,418.32	44.77	1,593.59
PERSONNEL SERVICES						
702.005 SALARIES & WAGES - TRAFFIC CONTROL	4,000.00	463.45	3,006.29	993.71	75.16	3,520.69
703.000 OVERTIME	0.00	0.00	1,059.09	(1,059.09)	100.00	0.00
710.000 HEALTH INSURANCE	432.00	20.51	505.65	(73.65)	117.05	553.43
711.000 DENTAL INSURANCE 712.000 LIFE INSURANCE	57.00	4.28	69.24	(12.24)	121.47	57.65
713.000 LONG TERM DISABILITY	6.00 17.00	0.54 1.77	2.33 7.13	3.67 9.87	38.83 41.94	3.83 9.42
714.000 FICA	306.00	34.80	294.38	11.62	96.20	255.47
716.000 DEFINED CONTRIBUTION	150.00	54.38	315.90	(165.90)	210.60	117.09
717.000 DEFERRED COMP	51.00	0.00	0.00	51.00	0.00	0.00
719.000 RETIREE HEALTHCARE - OPEB	240.00	0.00	240.00	0.00	100.00	120.00
721.000 HSA CONTRIBUTION	103.00	0.00	0.00	103.00	0.00	128.76
722.000 INSURANCE OPT-OUT	40.00	0.00	0.00	40.00	0.00	0.00
725.003 FRINGES - TRAFFIC CONTROL	0.00	235.18	832.90	(832.90)	100.00	930.53
PERSONNEL SERVICES	5,402.00	814.91	6,332.91	(930.91)	117.23	5,696.87
CAPITAL OUTLAY						
986.003 MAT/CONT - TRAFFIC CONTROL	45,000.00	15,376.88	20,059.00	24,941.00	44.58	16,655.62
CAPITAL OUTLAY	45,000.00	15,376.88	20,059.00	24,941.00	44.58	16,655.62
Total Dept 455 - MAINTENANCE - TRAFFIC CONTROL	58,402.00	16,703.19	29,973.59	28,428.41	51.32	23,946.08

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		ACTIVITY FOR				
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 202 - MAJOR STREET FUND						
Dept 456 - MAINTENANCE - SNOW & ICE						
OTHER SERVICES AND CHARGES						
940.000 EQUIPMENT RENT	85,000.00	13,811.99	13,889.83	71,110.17	16.34	20,813.47
OTHER SERVICES AND CHARGES	85,000.00	13,811.99	13,889.83	71,110.17	16.34	20,813.47
PERSONNEL SERVICES						
702.006 SALARIES & WAGES - SNOW/ICE	30,000.00	1,875.85	2,290.16	27,709.84	7.63	8,529.62
703.000 OVERTIME	0.00	6,495.11	6,495.11	(6,495.11)	100.00	0.00
710.000 HEALTH INSURANCE	5,000.00	337.93	534.08	4,465.92	10.68	1,922.77
711.000 DENTAL INSURANCE	400.00	31.69	48.53	351.47	12.13	178.23
712.000 LIFE INSURANCE 713.000 LONG TERM DISABILITY	50.00 92.00	3.41 10.93	4.92 15.84	45.08 76.16	9.84 17.22	13.77 43.97
713.000 EONG TERM DISABILITI 714.000 FICA	2,295.00	618.22	646.93	1,648.07	28.19	609.39
716.000 DEFINED CONTRIBUTION	1,143.00	408.29	408.29	734.71	35.72	211.31
717.000 DEFERRED COMP	314.00	0.00	0.00	314.00	0.00	0.00
719.000 RETIREE HEALTHCARE - OPEB	1,800.00	0.00	1,800.00	0.00	100.00	1,800.00
721.000 HSA CONTRIBUTION	756.00	0.00	0.00	756.00	0.00	0.00
722.000 INSURANCE OPT-OUT	214.00	0.00	0.00	214.00	0.00	0.00
725.004 FRINGES - SNOW & ICE	0.00	1,684.24	1,684.24	(1,684.24)	100.00	2,307.72
PERSONNEL SERVICES	42,064.00	11,465.67	13,928.10	28,135.90	33.11	15,616.78
CAPITAL OUTLAY						
986.004 MAT/CONT - SNOW & ICE	82,000.00	0.00	0.00	82,000.00	0.00	804.72
CAPITAL OUTLAY	82,000.00	0.00	0.00	82,000.00	0.00	804.72
Total Dept 456 - MAINTENANCE - SNOW & ICE	209,064.00	25,277.66	27,817.93	181,246.07	13.31	37,234.97
Dept 457 - CONSTRUCTION - BRIDGES						
OTHER SERVICES AND CHARGES						
940.000 EQUIPMENT RENT	0.00	0.00	0.00	0.00	0.00	26.90
OTHER SERVICES AND CHARGES	0.00	0.00	0.00	0.00	0.00	26.90
Total Dept 457 - CONSTRUCTION - BRIDGES	0.00	0.00	0.00	0.00	0.00	26.90
Dept 459 - MAINTENANCE - STREETS						
OTHER SERVICES AND CHARGES						
930.000 REPAIRS & MAINTENANCE	0.00	0.00	1,210.10	(1,210.10)	100.00	0.00
940.000 EQUIPMENT RENT	83,000.00	6,704.96	65,067.83	17,932.17	78.39	55,767.94
965.000 INSURANCE & BONDS	1,634.00	0.00	801.00	833.00	49.02	0.00
OTHER SERVICES AND CHARGES	84,634.00	6,704.96	67 , 078.93	17,555.07	79.26	55,767.94
PERSONNEL SERVICES						
702.001 SAL & WAGES - COVID19	0.00	0.00	0.00	0.00	0.00	556.80
702.003 SALARIES & WAGES - STREETS	62,000.00	6,657.31	38,098.28	23,901.72	61.45	36,751.52
703.000 OVERTIME	0.00	90.69	1,122.63	(1,122.63)	100.00	0.00
709.000 WORKERS COMPENSATION INSURANCE 710.000 HEALTH INSURANCE	4,883.00 11,766.00	1,132.26 1,042.15	3,396.78 8,327.37	1,486.22 3,438.63	69.56 70.77	2,441.54 6,378.19
, 10.000 HIMHH HWOOMWOD	±±, /00.00	1,042.10	0,321.31	J, 7JU.UJ	, . , , ,	0,010.19

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EXPENDITURE REPORT FOR CITY OF ALPENA

PERIOD ENDING 12/31/2022

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*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

ACTIVITY FOR 2022-23 MONTH YTD BALANCE AVAILABLE % BDGT YTD BALANCE ACCOUNT DESCRIPTION AMENDED BUDGET 12/31/22 12/31/2022 BALANCE USED 12/31/2021 Fund 202 - MAJOR STREET FUND 711.000 DENTAL INSURANCE 1,116.00 83.32 718.96 397.04 64.42 730.45 712.000 LIFE INSURANCE 107.00 9.23 74.88 32.12 69.98 72.18 713.000 LONG TERM DISABILITY 320.00 29.80 239.43 80.57 74.82 226.30 2,764.23 714.000 FICA 4,743.00 481.08 2,769.52 1,973.48 58.39 715.000 RETIREMENT - CITY CONTRIBUTION 9,556.00 9,556.00 9,556.00 0.00 100.00 8,497.00 716.000 DEFINED CONTRIBUTION 481.86 2,085.17 75.77 543.21 2,752.00 666.83 717.000 DEFERRED COMP 1,673.00 0.00 1,031.90 641.10 61.68 1,500.52 719.000 RETIREE HEALTHCARE - OPEB 3,720.00 0.00 3,720.00 0.00 100.00 4,020.00 721.000 HSA CONTRIBUTION 2,809.00 0.00 1,725.56 1,083.44 61.43 1,476.28 722.000 INSURANCE OPT-OUT 293.00 0.00 0.00 293.00 0.00 0.00 725.001 FRINGES - STREETS 0.00 2,363.78 5,407.51 (5,407.51)100.00 5,537.69 PERSONNEL SERVICES 105,738.00 21,927.48 78,273.99 27,464.01 74.03 71,495.91 CAPITAL OUTLAY 986.001 MAT/CONT - STREETS 25,000.00 0.00 11,393.32 13,606.68 16,471.03 45.57 13,606.68 CAPITAL OUTLAY 25,000.00 0.00 11,393.32 45.57 16,471.03 Total Dept 459 - MAINTENANCE - STREETS 215,372.00 28,632.44 156,746.24 58,625.76 72.78 143,734.88 Total - Function PUBLIC WORKS 1,663,860.00 100,693.88 345,763.54 1,318,096.46 20.78 502,299.60 Function: TRANSFERS OUT Dept 966 - TRANSFERS OUT/OTHER FINANCING USES OTHER FINANCING USES 995.203 TRANSFER TO LOCAL STREETS 175,000.00 43,750.00 87,500.00 87,500.00 50.00 87,500.00 OTHER FINANCING USES 175,000.00 43,750.00 87,500.00 87,500.00 50.00 87,500.00 175,000.00 43,750.00 87,500.00 87,500.00 50.00 87,500.00 Total Dept 966 - TRANSFERS OUT/OTHER FINANCING Total - Function TRANSFERS OUT 175,000.00 43,750.00 87,500.00 87,500.00 87,500.00 50.00 Fund 202 - MAJOR STREET FUND: 1,838,860.00 144,443.88 433,263.54 1,405,596.46 23.56 589,799.60 TOTAL EXPENDITURES

Total Dept 451 - CONSTRUCTION - STREETS

EXPENDITURE REPORT FOR CITY OF ALPENA

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

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740,000.00

	2022-23	ACTIVITY FOR MONTH	YTD BALANCE	AVAILABLE	% BDGT	YTD BALANCE
ACCOUNT DESCRIPTION	AMENDED BUDGET	12/31/22	12/31/2022	BALANCE	USED	12/31/2021
Fund 203 - LOCAL STREET FUND						
Function: PUBLIC WORKS						
Dept 450 - ADMIN						
OTHER SERVICES AND CHARGES						
801.000 PROF & CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	516.50
801.008 CONTRACT - AUDITORS 803.000 COMPUTER ADMIN SERVICES	3,060.00 9,047.00	274.40 2,261.75	963.20 4,523.50	2,096.80 4,523.50	31.48 50.00	935.55 4,583.00
825.002 CHARGES - SOFTWARE SERVICES	0.00	0.00	0.00	0.00	0.00	1,141.15
940.000 EQUIPMENT RENT	850.00	0.00	0.00	850.00	0.00	0.00
OTHER SERVICES AND CHARGES	12,957.00	2,536.15	5,486.70	7,470.30	42.35	7,176.20
OTHER DERVICES THE CHARGES	12,337.00	2,330.13	3,400.70	7,470.30	42.55	7,170.20
PERSONNEL SERVICES						
702.000 SALARIES & WAGES	26,330.00	2,972.21	12,368.80	13,961.20	46.98	12,937.44
702.001 SAL & WAGES - COVID19	0.00	0.00	0.00	0.00	0.00	223.99
703.000 OVERTIME 709.000 WORKERS COMPENSATION INSURANCE	0.00 90.00	0.00 19.54	5.79 58.62	(5.79) 31.38	100.00 65.13	0.00 44.52
710.000 WORKERS COMPENSATION INSURANCE	4,757.00	371.97	2,647.88	2,109.12	55.66	2,502.50
711.000 DENTAL INSURANCE	432.00	32.79	236.23	195.77	54.68	240.51
712.000 LIFE INSURANCE	40.00	3.20	22.17	17.83	55.43	23.87
713.000 LONG TERM DISABILITY	130.00	11.05	75.62	54.38	58.17	79.74
714.000 FICA	2,015.00	212.30	919.45	1,095.55	45.63	992.66
715.000 RETIREMENT - CITY CONTRIBUTION	4,521.00	4,521.00	4,521.00	0.00	100.00	4,526.00
716.000 DEFINED CONTRIBUTION	1,177.00	94.16 0.00	778.54 740.93	398.46 59.07	66.15 92.62	0.00
717.000 DEFERRED COMP 719.000 RETIREE HEALTHCARE - OPEB	800.00 1,580.00	0.00	1,580.00	0.00	100.00	957.99 1,440.00
721.000 HSA CONTRIBUTION	1,010.00	0.00	484.22	525.78	47.94	521.47
PERSONNEL SERVICES	42,882.00	8,238.22	24,439.25	18,442.75	56.99	24,490.69
Total Dept 450 - ADMIN	55,839.00	10,774.37	29,925.95	25,913.05	53.59	31,666.89
Dept 451 - CONSTRUCTION - STREETS						
PERSONNEL SERVICES						
702.000 SALARIES & WAGES	0.00	793.64	3,359.45	(3,359.45)	100.00	32.59
710.000 HEALTH INSURANCE 711.000 DENTAL INSURANCE	0.00	105.82 7.14	709.35 65.54	(709.35) (65.54)	100.00	0.00
711.000 DENTAL INSURANCE 712.000 LIFE INSURANCE	0.00	0.93	6.52	(6.52)	100.00	0.00
713.000 LONG TERM DISABILITY	0.00	3.10	21.25	(21.25)	100.00	0.00
714.000 FICA	0.00	56.53	249.08	(249.08)	100.00	2.45
716.000 DEFINED CONTRIBUTION	0.00	34.46	289.03	(289.03)	100.00	0.00
717.000 DEFERRED COMP	0.00	0.00	193.66	(193.66)	100.00	0.00
719.000 RETIREE HEALTHCARE - OPEB	0.00	0.00	0.00	0.00	0.00	240.00
721.000 HSA CONTRIBUTION	0.00	0.00	134.11	(134.11)	100.00	0.00
PERSONNEL SERVICES	0.00	1,001.62	5,027.99	(5,027.99)	100.00	275.04
CAPITAL OUTLAY						
986.001 MAT/CONT - STREETS	740,000.00	0.00	0.00	740,000.00	0.00	504.00
CAPITAL OUTLAY	740,000.00	0.00	0.00	740,000.00	0.00	504.00

1,001.62

5,027.99

734,972.01

0.68

779.04

EXPENDITURE REPORT FOR CITY OF ALPENA

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PERIOD ENDING 12/31/2022

		ACTIVITY FOR				
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 203 - LOCAL STREET FUND						
Dept 455 - MAINTENANCE - TRAFFIC CONTROL						
OTHER SERVICES AND CHARGES						
940.000 EQUIPMENT RENT	100.00	0.00	0.00	100.00	0.00	87.43
940.004 EQUIP RENT - TRAFFIC CONTROL	0.00	0.00	0.00	0.00	0.00	6.73
OTHER SERVICES AND CHARGES	100.00	0.00	0.00	100.00	0.00	94.16
PERSONNEL SERVICES						
702.005 SALARIES & WAGES - TRAFFIC CONTROL	1,000.00	0.00	0.00	1,000.00	0.00	292.73
710.000 HEALTH INSURANCE	110.00	0.00	0.00	110.00	0.00	160.10
711.000 DENTAL INSURANCE	15.00	0.00	0.00	15.00	0.00	15.48
712.000 LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	1.25
713.000 LONG TERM DISABILITY	10.00	0.00	0.00	10.00	0.00	3.89
714.000 FICA 716.000 DEFINED CONTRIBUTION	77.00 55.00	0.00	0.00	77.00 55.00	0.00	21.02 9.38
717.000 DEFINED CONTRIBUTION 717.000 DEFERRED COMP	15.00	0.00	0.00	15.00	0.00	0.00
721.000 BEFERRED COMP	30.00	0.00	0.00	30.00	0.00	6.09
725.003 FRINGES - TRAFFIC CONTROL	0.00	0.00	0.00	0.00	0.00	74.05
PERSONNEL SERVICES	1,312.00	0.00	0.00	1,312.00	0.00	583.99
CADIMAL OUMLAY						
CAPITAL OUTLAY	1 000 00	24.00	CEO 20	240 00	CE 00	02 55
986.003 MAT/CONT - TRAFFIC CONTROL	1,000.00	34.00	650.20	349.80	65.02	83.55
CAPITAL OUTLAY	1,000.00	34.00	650.20	349.80	65.02	83.55
Total Dept 455 - MAINTENANCE - TRAFFIC CONTROl	2,412.00	34.00	650.20	1,761.80	26.96	761.70
Dept 456 - MAINTENANCE - SNOW & ICE						
OTHER SERVICES AND CHARGES						
940.000 EQUIPMENT RENT	49,000.00	4,822.57	4,822.57	44,177.43	9.84	13,099.41
OTHER SERVICES AND CHARGES	49,000.00	4,822.57	4,822.57	44,177.43	9.84	13,099.41
PERSONNEL SERVICES						
702.006 SALARIES & WAGES - SNOW/ICE	20,000.00	531.27	531.27	19,468.73	2.66	5,435.31
703.000 OVERTIME	0.00	1,920.48	1,920.48	(1,920.48)	100.00	0.00
710.000 HEALTH INSURANCE	2,500.00	0.00	0.00	2,500.00	0.00	1,101.44
711.000 DENTAL INSURANCE	300.00	0.00	0.00	300.00	0.00	142.81
712.000 LIFE INSURANCE	30.00	0.00	0.00	30.00	0.00	11.78
713.000 LONG TERM DISABILITY	120.00	0.00	0.00	120.00	0.00	37.96
714.000 FICA	1,530.00	182.03	182.03 119.99	1,347.97 1,025.01	11.90 10.48	393.99 138.36
716.000 DEFINED CONTRIBUTION 717.000 DEFERRED COMP	1,145.00 330.00	119.99 0.00	0.00	330.00	0.00	0.00
717.000 DEFERRED COMP 719.000 RETIREE HEALTHCARE - OPEB	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00
721.000 HSA CONTRIBUTION	510.00	0.00	0.00	510.00	0.00	0.00
722.000 INSURANCE OPT-OUT	180.00	0.00	0.00	180.00	0.00	0.00
725.004 FRINGES - SNOW & ICE	0.00	451.83	451.83	(451.83)	100.00	1,451.93
PERSONNEL SERVICES	27,845.00	3,205.60	3,205.60	24,639.40	11.51	9,913.58
CAPITAL OUTLAY						
986.004 MAT/CONT - SNOW & ICE	17,000.00	0.00	0.00	17,000.00	0.00	0.00
	± / , 000.00			17,000.00		0.00

EXPENDITURE REPORT FOR CITY OF ALPENA

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PERIOD ENDING 12/31/2022

		ACTIVITY FOR				
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 203 - LOCAL STREET FUND						
CAPITAL OUTLAY	17,000.00	0.00	0.00	17,000.00	0.00	0.00
Total Dept 456 - MAINTENANCE - SNOW & ICE	93,845.00	8,028.17	8,028.17	85,816.83	8.55	23,012.99
Dept 459 - MAINTENANCE - STREETS						
OTHER SERVICES AND CHARGES						
930.000 REPAIRS & MAINTENANCE	0.00	0.00	4,647.41	(4,647.41)	100.00	0.00
940.000 REPAIRS & MAINTENANCE 940.000 EQUIPMENT RENT	110,000.00	9,422.07	92,587.39	17,412.61	84.17	71,729.47
965.000 INSURANCE & BONDS	1,415.00	0.00	693.00	722.00	48.98	0.00
OTHER SERVICES AND CHARGES	111,415.00	9,422.07	97,927.80	13,487.20	87.89	71,729.47
PERSONNEL SERVICES						
702.001 SAL & WAGES - COVID19	0.00	0.00	0.00	0.00	0.00	556.78
702.003 SALARIES & WAGES - STREETS	79,000.00	7,786.42	44,542.09	34,457.91	56.38	42,342.06
703.000 OVERTIME	0.00	60.47	2,671.43	(2,671.43)	100.00	0.00
709.000 WORKERS COMPENSATION INSURANCE	4,885.00	1,132.26	3 , 396.78	1,488.22	69.53	2,441.54
710.000 HEALTH INSURANCE	13,148.00	720.91	8 , 887.73	4,260.27	67.60	7,715.02
711.000 DENTAL INSURANCE	1,280.00	67.45	834.38	445.62	65.19	785.44
712.000 LIFE INSURANCE	128.00	8.79	88.35	39.65	69.02	81.86
713.000 LONG TERM DISABILITY	415.00	28.31	281.88	133.12	67.92	256.41
714.000 FICA	6,045.00	569.76	3,374.37	2,670.63	55.82	3,168.04
715.000 RETIREMENT - CITY CONTRIBUTION	9,556.00	9,556.00	9,556.00	0.00	100.00	8,497.00
716.000 DEFINED CONTRIBUTION	3,490.00	799.43	2,841.19	648.81	81.41	610.28
717.000 DEFERRED COMP	1,928.00	0.00	1,031.84	896.16	53.52	1,500.55
719.000 RETIREE HEALTHCARE - OPEB	4,740.00	0.00	5,940.00	(1,200.00)	125.32	5,010.00
721.000 HSA CONTRIBUTION	3,130.00	0.00	1,355.42	1,774.58	43.30	1,204.08
722.000 INSURANCE OPT-OUT	277.00	0.00	0.00	277.00	0.00	0.00
725.001 FRINGES - STREETS	0.00	3,113.61	6,811.96	(6,811.96)	100.00	6,967.40
PERSONNEL SERVICES	128,022.00	23,843.41	91,613.42	36,408.58	71.56	81,136.46
CAPITAL OUTLAY						
986.001 MAT/CONT - STREETS	35,000.00	0.00	12,865.12	22,134.88	36.76	9,197.34
CAPITAL OUTLAY	35,000.00	0.00	12,865.12	22,134.88	36.76	9,197.34
Total Dept 459 - MAINTENANCE - STREETS	274,437.00	33,265.48	202,406.34	72,030.66	73.75	162,063.27
Total - Function PUBLIC WORKS	1,166,533.00	53,103.64	246,038.65	920,494.35	21.09	218,283.89
TOTAL FUNCTION FUBBLE WORKS	1,100,333.00	JJ, 10J.04	240,030.03	<i>3</i> 20 , 434.33	21.03	210,203.09
Fund 203 - LOCAL STREET FUND:						
TOTAL EXPENDITURES	1,166,533.00	53,103.64	246,038.65	920,494.35	21.09	218,283.89

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		ACTIVITY FOR				
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
	AMENDED BODGET	12/ 31/ 22	12/31/2022	DALANCE	USED	12/31/2021
Fund 211 - MARINA FUND						
Function: PUBLIC WORKS						
Dept 597 - MARINA						
OTHER SERVICES AND CHARGES						
801.000 PROF & CONTRACTUAL	50,000.00	3,744.87	50,956.90	(956.90)	101.91	45,338.28
801.008 CONTRACT - AUDITORS	0.00	0.00	0.00	0.00	0.00	150.00
850.000 COMMUNICATIONS	1,850.00	76.61	759.86	1,090.14	41.07	970.03
880.002 BEAUTIFICATION COMMITTEE 900.000 PRINTING AND PUBLISHING	5,500.00 500.00	0.00	0.00 10.00	5,500.00	0.00	0.00
920.000 PRINTING AND PUBLISHING 920.000 UTILITIES	35,000.00	0.00 1,633.34	22,970.55	490.00 12,029.45	65.63	16,952.54
930.000 UTILITIES 930.000 REPAIRS & MAINTENANCE	35,000.00	2,011.08	18,359.22	16,640.78	52.45	11,001.78
940.000 EQUIPMENT RENT	40,000.00	9,213.15	20,522.90	19,477.10	51.31	29,541.85
944.000 FIBER OPTIC RENT	1,359.00	1,359.00	1,359.00	0.00	100.00	1,319.00
956.000 MISCELLANEOUS	1,000.00	0.00	0.00	1,000.00	0.00	295.00
961.000 FEES	1,500.00	0.00	5,052.74	(3,552.74)	336.85	581.18
965.000 INSURANCE & BONDS	7,500.00	0.00	3,115.00	4,385.00	41.53	5,386.00
OTHER SERVICES AND CHARGES	179,209.00	18,038.05	123,106.17	56,102.83	68.69	111,535.66
			,	,		,
PERSONNEL SERVICES						
702.000 SALARIES & WAGES	94,000.00	4,870.91	46,587.09	47,412.91	49.56	48,501.17
702.001 SAL & WAGES - COVID19	0.00	0.00	0.00	0.00	0.00	139.22
703.000 OVERTIME	16,000.00	0.00	4,208.16	11,791.84	26.30	0.00
709.000 WORKERS COMPENSATION INSURANCE	245.00	54.64	163.92	81.08	66.91	121.44
710.000 HEALTH INSURANCE	12,440.00	838.89	4,034.70	8,405.30	32.43	5,871.41
711.000 DENTAL INSURANCE 712.000 LIFE INSURANCE	1,200.00 140.00	65.87 9.13	438.83 50.44	761.17 89.56	36.57 36.03	692.54 62.77
713.000 LONG TERM DISABILITY	400.00	29.69	161.50	238.50	40.38	177.15
714.000 FICA	8,415.00	349.97	3,769.59	4,645.41	44.80	3,578.16
715.000 FICA 715.000 RETIREMENT - CITY CONTRIBUTION	2,000.00	2,389.00	2,389.00	(389.00)	119.45	1,609.00
716.000 DEFINED CONTRIBUTION	5,641.00	243.29	1,869.26	3,771.74	33.14	0.00
717.000 DEFERRED COMP	1,195.00	0.00	461.78	733.22	38.64	596.95
719.000 RETIREE HEALTHCARE - OPEB	6,600.00	0.00	6,600.00	0.00	100.00	8,400.00
721.000 HSA CONTRIBUTION	3,300.00	0.00	521.50	2,778.50	15.80	1,747.82
722.000 INSURANCE OPT-OUT	480.00	0.00	0.00	480.00	0.00	0.00
723.000 UNIFORMS	1,500.00	26.92	200.41	1,299.59	13.36	342.18
724.000 CONTINUING EDUCATION	300.00	0.00	0.00	300.00	0.00	100.00
PERSONNEL SERVICES	153,856.00	8,878.31	71,456.18	82,399.82	46.44	71,939.81
SUPPLIES						
727.000 SUPPLIES	25,000.00	590.88	4,263.79	20,736.21	17.06	7,148.98
729.001 PURCHASES - DIESEL FUEL	86,000.00	1,348.09	49,928.39	36,071.61	58.06	8,287.89
729.002 PURCHASES - REC GAS	87,000.00	(580.45)	48,027.32	38,972.68	55.20	3,770.64
729.003 PURCHASES - ICE	140.00	0.00	241.66	(101.66)	172.61	8.30
730.000 DURABLE GOODS	2,500.00	0.00	0.00	2,500.00	0.00	1,109.98
791.000 DUES & SUBSCRIPTIONS	500.00	0.00	0.00	500.00	0.00	0.00
SUPPLIES	201,140.00	1,358.52	102,461.16	98,678.84	50.94	20,325.79
CADIMAI OUMIAV						
CAPITAL OUTLAY 971.000 CAPITAL OUTLAY	436,500.00	0.00	18,495.32	418,004.68	4.24	0.00
CAPITAL OUTLAY	436,500.00	0.00	18,495.32	418,004.68	4.24	0.00
OULTING OVIDAL	430,300.00	0.00	10, 100.02	410,004.00	7.47	0.00

EXPENDITURE REPORT FOR CITY OF ALPENA

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*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

ACTIVITY FOR

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 211 - MARINA FUND Total Dept 597 - MARINA	970,705.00	28,274.88	315,518.83	655,186.17	32.50	203,801.26
Total - Function PUBLIC WORKS	970,705.00	28,274.88	315,518.83	655,186.17	32.50	203,801.26
Fund 211 - MARINA FUND:						
TOTAL EXPENDITURES	970,705.00	28,274.88	315,518.83	655,186.17	32.50	203,801.26

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EXPENDITURE REPORT FOR CITY OF ALPENA

PERIOD ENDING 12/31/2022

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*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

ACTIVITY FOR

ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 213 - TREE/PARK IMP FUND Function: TRANSFERS OUT Dept 966 - TRANSFERS OUT/OTHER FINANCING USES OTHER FINANCING USES						
995.101 TRANSFER - GENERAL FUND 995.202 TRANSFER TO MAJOR STREETS 995.203 TRANSFER TO LOCAL STREETS	5,000.00 5,000.00 5,000.00	0.00 0.00 0.00	0.00 0.00 0.00	5,000.00 5,000.00 5,000.00	0.00 0.00 0.00	0.00 0.00 0.00
OTHER FINANCING USES	15,000.00	0.00	0.00	15,000.00	0.00	0.00
Total Dept 966 - TRANSFERS OUT/OTHER FINANCING	15,000.00	0.00	0.00	15,000.00	0.00	0.00
Total - Function TRANSFERS OUT	15,000.00	0.00	0.00	15,000.00	0.00	0.00
Fund 213 - TREE/PARK IMP FUND:						_
TOTAL EXPENDITURES	15,000.00	0.00	0.00	15,000.00	0.00	0.00

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*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

ACTIVITY FOR

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 243 - BROWNFIELD REDEV AUTH Function: TRANSFERS OUT Dept 966 - TRANSFERS OUT/OTHER FINANCING USES						
OTHER FINANCING USES 995.101 TRANSFER - GENERAL FUND	10,000.00	0.00	10,000.00	0.00	100.00	0.00
OTHER FINANCING USES	10,000.00	0.00	10,000.00	0.00	100.00	0.00
Total Dept 966 - TRANSFERS OUT/OTHER FINANCING	10,000.00	0.00	10,000.00	0.00	100.00	0.00
Total - Function TRANSFERS OUT	10,000.00	0.00	10,000.00	0.00	100.00	0.00
Fund 243 - BROWNFIELD REDEV AUTH:						
TOTAL EXPENDITURES	10,000.00	0.00	10,000.00	0.00	100.00	0.00

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*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

ACTIVITY FOR

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 244 - ECONOMIC DEVELOPMENT Function: COMMUNITY & ECON DEVELOPMENT Dept 728 - ECONOMIC DEVELOPMENT						
OTHER SERVICES AND CHARGES						
961.000 FEES	0.00	2.00	12.00	(12.00)	100.00	8.00
OTHER SERVICES AND CHARGES	0.00	2.00	12.00	(12.00)	100.00	8.00
Total Dept 728 - ECONOMIC DEVELOPMENT	0.00	2.00	12.00	(12.00)	100.00	8.00
Total - Function COMMUNITY & ECON DEVELOPMENT	0.00	2.00	12.00	(12.00)	100.00	8.00
Fund 244 - ECONOMIC DEVELOPMENT :						
TOTAL EXPENDITURES	0.00	2.00	12.00	(12.00)	100.00	8.00

SUPPLIES

727.000 SUPPLIES

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2,500.00

		ACTIVITY FOR				
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 246 - DDA NO. 2						
Function: GENERAL GOVERNMENT						
Dept 000 - GENERAL GOVERNMENT						
PERSONNEL SERVICES						
716.000 DEFINED CONTRIBUTION	0.00	0.00	128.08	(128.08)	100.00	0.00
PERSONNEL SERVICES	0.00	0.00	128.08	(128.08)	100.00	0.00
Total Dept 000 - GENERAL GOVERNMENT	0.00	0.00	128.08	(128.08)	100.00	0.00
Total - Function GENERAL GOVERNMENT	0.00	0.00	128.08	(128.08)	100.00	0.00
Function: COMMUNITY & ECON DEVELOPMENT						
Dept 728 - ECONOMIC DEVELOPMENT OTHER SERVICES AND CHARGES						
801.000 PROF & CONTRACTUAL	13,969.00	(2,000.00)	9,933.19	4,035.81	71.11	1,529.00
801.008 CONTRACT - AUDITORS	700.00	78.40	275.20	424.80	39.31	0.00
803.000 COMPUTER ADMIN SERVICES	2,897.00	724.25	1,448.50	1,448.50	50.00	1,371.50
825.000 GENERAL FUND SERVICES	4,692.00	1,173.00	2,346.00	2,346.00	50.00	536.50
850.000 COMMUNICATIONS	720.00	0.00	180.00	540.00	25.00	360.00
880.000 COMMUNITY PROMOTION	7,500.00	1,331.72	3,668.76	3,831.24	48.92	6,202.00
880.002 BEAUTIFICATION COMMITTEE	9,200.00	1,494.00	4,584.48	4,615.52	49.83	18,060.30
881.000 ECONOMIC PROMOTION 920.000 UTILITIES	1,500.00	25,000.00	59,917.91	(58,417.91)		10,000.00 977.20
930.000 OTILITIES 930.000 REPAIRS & MAINTENANCE	2,000.00 3,800.00	268.53 1,887.79	1,043.12 2,639.79	956.88 1,160.21	52.16 69.47	2,490.99
932.012 MAINT - DDA SNOW REMOVAL	2,500.00	0.00	0.00	2,500.00	0.00	0.00
944.000 FIBER OPTIC RENT	240.00	240.00	240.00	0.00	100.00	232.00
956.000 MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	66.42
956.007 MISCELLANEOUS - TAXES	0.00	0.00	21.81	(21.81)	100.00	0.00
961.000 FEES	50.00	0.16	50.11	(0.11)	100.22	0.00
964.000 REFUND/REBATE	0.00	0.00	120.00	(120.00)	100.00	0.00
965.000 INSURANCE & BONDS	350.00	0.00	251.00	99.00	71.71	0.00
OTHER SERVICES AND CHARGES	50,118.00	30,197.85	86,719.87	(36,601.87)	173.03	41,825.91
PERSONNEL SERVICES 702.000 SALARIES & WAGES	113,850.00	12,837.36	56,428.23	57,421.77	49.56	39,207.89
703.000 OVERTIME	0.00	0.00	23.25	(23.25)	100.00	0.00
709.000 WORKERS COMPENSATION INSURANCE	1,150.00	0.00	0.00	1,150.00	0.00	0.00
710.000 HEALTH INSURANCE	6,000.00	527.97	2,197.59	3,802.41	36.63	2,239.94
712.000 LIFE INSURANCE	125.00	10.20	71.40	53.60	57.12	60.69
713.000 LONG TERM DISABILITY	220.00	26.83	162.43	57.57	73.83	109.27
714.000 FICA	8,710.00	974.90	4,433.59	4,276.41	50.90	3,005.82
716.000 DEFINED CONTRIBUTION	4,865.00 1,500.00	384.24	3,167.34	1,697.66	65.10 104.38	0.00 1,235.33
717.000 DEFERRED COMP 721.000 HSA CONTRIBUTION	3,278.00	0.00	1,565.77 745.00	(65.77) 2,533.00	22.73	1,005.74
722.000 INSURANCE OPT-OUT	0.00	166.67	1,000.02	(1,000.02)	100.00	0.00
724.000 CONTINUING EDUCATION	1,800.00	738.60	1,148.60	651.40	63.81	982.14
PERSONNEL SERVICES	141,498.00	15,666.77	70,943.22	70,554.78	50.14	47,846.82

224.05 2,267.34

232.66 90.69

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EXPENDITURE REPORT FOR CITY OF ALPENA

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*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

ACTIVITY FOR 2022-23 MONTH YTD BALANCE AVAILABLE % BDGT YTD BALANCE ACCOUNT DESCRIPTION AMENDED BUDGET 12/31/22 12/31/2022 BALANCE USED 12/31/2021 Fund 246 - DDA NO. 2 730.000 DURABLE GOODS 4,000.00 0.00 359.30 3,640.70 8.98 0.00 791.000 DUES & SUBSCRIPTIONS 300.00 0.00 850.00 0.00 550.00 35.29 SUPPLIES 7,350.00 224.05 2,926.64 4,423.36 39.82 823.93 CAPITAL OUTLAY 982.200 CAP - LAND IMPROVEMENTS 11,500.00 0.00 8,101.21 3,398.79 70.45 0.00 CAPITAL OUTLAY 11,500.00 0.00 8,101.21 3,398.79 70.45 0.00 Total Dept 728 - ECONOMIC DEVELOPMENT 210,466.00 46,088.67 168,690.94 41,775.06 80.15 90,496.66 Total - Function COMMUNITY & ECON DEVELOPMENT 210,466.00 46,088.67 168,690.94 41,775.06 80.15 90,496.66 Function: DEBT SERVICE Dept 906 - DEBT SERVICE DEBT SERVICE 3,642.00 0.00 1,795.09 49.29 1,864.95 991.007 LAND ACQUISITION - PRINCIPAL 1,846.91 993.000 LAND ACQUISITION - INTEREST 0.00 51.57 770.67 1,630.00 840.53 789.47 DEBT SERVICE 5,272.00 0.00 2,635.62 2,636.38 49.99 2,635.62 Total Dept 906 - DEBT SERVICE 5,272.00 0.00 2,635.62 2,636.38 49.99 2,635.62 Total - Function DEBT SERVICE 5,272.00 0.00 2,635.62 2,636.38 49.99 2,635.62 Fund 246 - DDA NO. 2: 215,738.00 46,088.67 171,454.64 93,132.28 TOTAL EXPENDITURES 44,283.36 79.47

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*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

ACTIVITY FOR

		ACTIVITY FOR				
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 248 - DDA NO. 5						
Function: COMMUNITY & ECON DEVELOPMENT						
Dept 728 - ECONOMIC DEVELOPMENT						
OTHER SERVICES AND CHARGES						
801.000 PROF & CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	391.76
801.008 CONTRACT - AUDITORS	0.00	0.00	0.00	0.00	0.00	267.30
825.000 GENERAL FUND SERVICES	0.00	0.00	0.00	0.00	0.00	1,741.00
965.000 INSURANCE & BONDS	0.00	0.00	0.00	0.00	0.00	1,306.00
OTHER SERVICES AND CHARGES	0.00	0.00	0.00	0.00	0.00	3,706.06
PERSONNEL SERVICES						
702.000 SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00	9,151.83
710.000 HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	269.35
712.000 LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	10.71
713.000 LONG TERM DISABILITY	0.00	0.00	0.00	0.00	0.00	19.32
714.000 FICA 717.000 DEFERRED COMP	0.00	0.00	0.00	0.00	0.00	703.41 218.00
717.000 DEFERRED COMP 721.000 HSA CONTRIBUTION	0.00	0.00	0.00	0.00	0.00	111.76
						
PERSONNEL SERVICES	0.00	0.00	0.00	0.00	0.00	10,484.38
SUPPLIES						
791.000 DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	842.20
SUPPLIES	0.00	0.00	0.00	0.00	0.00	842.20
Total Dept 728 - ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	15,032.64
Total - Function COMMUNITY & ECON DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	15,032.64
· · · · · · · · · · · · · · · · · · ·				2.00		
Fund 248 - DDA NO. 5:						
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	15,032.64

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*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

ACTIVITY FOR 2022-23 MONTH YTD BALANCE AVAILABLE % BDGT YTD BALANCE ACCOUNT DESCRIPTION AMENDED BUDGET 12/31/22 12/31/2022 BALANCE USED 12/31/2021 Fund 249 - BUILDING INSPECTION FUND Function: PUBLIC SAFETY Dept 371 - INSPECTION OTHER SERVICES AND CHARGES 801.000 PROF & CONTRACTUAL 100,000.00 6,026.37 35,869.57 64,130.43 35,065.19 801.008 CONTRACT - AUDITORS 1,312.00 2,000.00 196.00 688.00 34.40 668.25 3,740.00 7,480.00 7,192.50 803.000 COMPUTER ADMIN SERVICES 14,960.00 7,480.00 50.00 850.000 COMMUNICATIONS 1,300.00 156.20 1,209.55 90.45 93.04 400.79 500.00 900.000 PRINTING AND PUBLISHING 500.00 0.00 0.00 0.00 399.76 0.00 920.000 UTILITIES 2,000.00 0.00 0.00 2,000.00 0.00 930.000 REPAIRS & MAINTENANCE 1,000.00 0.00 0.00 1,000.00 0.00 115.51 940.000 EQUIPMENT RENT 2,100.00 0.00 928.57 1,171.43 44.22 0.00 1,200.00 945.000 OFFICE RENT 1,200.00 0.00 0.00 0.00 0.00 956.000 MISCELLANEOUS 500.00 0.00 0.00 500.00 0.00 375.00 964.000 REFUND/REBATE 0.00 125.00 125.00 (125.00)100.00 0.00 965.000 INSURANCE & BONDS 2,120.00 0.00 1,039.50 1,080.50 49.03 0.00 37.08 127,680.00 10,243.57 47,340.19 80,339.81 44,217.00 OTHER SERVICES AND CHARGES PERSONNEL SERVICES 702.000 SALARIES & WAGES 140,000.00 18,587.33 76,311.34 63,688.66 54.51 59,386.30 0.00 702.001 SAL & WAGES - COVID19 0.00 0.00 0.00 0.00 201.48 709.000 WORKERS COMPENSATION INSURANCE 2,600.00 595.35 1,786.05 813.95 68.69 1,287.80 20,202.55 710.000 HEALTH INSURANCE 50,500.00 2,349.63 30,297.45 40.01 14,387.44 711.000 DENTAL INSURANCE 4,100.00 135.23 2,096.21 2,003.79 51.13 1,337.89 712.000 LIFE INSURANCE 425.00 28.72 157.27 267.73 37.00 98.13 713.000 LONG TERM DISABILITY 820.00 75.99 411.92 408.08 50.23 245.68 10,710.00 1,346.32 5,165.25 51.77 714.000 FICA 5,544.75 4,364.81 715.000 RETIREMENT - CITY CONTRIBUTION 43,030.00 43,030.00 43,030.00 0.00 100.00 44,454.00 716.000 DEFINED CONTRIBUTION 11,052.00 1,044.84 7,006.34 4,045.66 63.39 3,212.96 1,280.33 717.000 DEFERRED COMP 1,280.00 0.00 (0.33) 100.03 2,132.62 719.000 RETIREE HEALTHCARE - OPEB 8,400.00 0.00 8,400.00 0.00 100.00 9,900.00 0.00 3,042.11 38.89 3,433.23 721.000 HSA CONTRIBUTION 7,823.00 4,780.89 722.000 INSURANCE OPT-OUT 1,800.00 175.00 999.93 800.07 55.55 0.00 723.000 UNIFORMS 1,000.00 0.00 547.72 452.28 54.77 568.72 724.000 CONTINUING EDUCATION 229.46 3,883.82 29.39 1,933.04 5,500.00 1,616.18 289,040.00 67,597.87 172,432.70 116,607.30 59.66 146,944.10 PERSONNEL SERVICES SUPPLIES 727.000 SUPPLIES 6,000.00 433.32 1,674.26 4,325.74 27.90 1,346.60 791.000 DUES & SUBSCRIPTIONS 1,000.00 0.00 0.00 1,000.00 0.00 0.00 23.92 SUPPLIES 7,000.00 433.32 1,674.26 5,325.74 1,346.60 423,720.00 78,274.76 221,447.15 202,272.85 52.26 192,507.70 Total Dept 371 - INSPECTION 423,720.00 78,274.76 221,447.15 202,272.85 52.26 192,507.70 Total - Function PUBLIC SAFETY

Fund 249 - BUILDING INSPECTION FUND:

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EXPENDITURE REPORT FOR CITY OF ALPENA

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 249 - BUILDING INSPECTION FUND						
TOTAL EXPENDITURES	423,720.00	78,274.76	221,447.15	202,272.85	52.26	192,507.70

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		ACTIVITY FOR				
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 285 - AMERICAN RESCUE PLAN ACT Function: GENERAL GOVERNMENT Dept 191 - ACCOUNTING DEPARTMENT						
OTHER SERVICES AND CHARGES						
801.000 PROF & CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	85.00
OTHER SERVICES AND CHARGES	0.00	0.00	0.00	0.00	0.00	85.00
Total Dept 191 - ACCOUNTING DEPARTMENT	0.00	0.00	0.00	0.00	0.00	85.00
Dept 228 - INFORMATION TECHNOLOGY OTHER SERVICES AND CHARGES						
932.001 MAINT - OFFICE	17,000.00	0.00	0.00	17,000.00	0.00	0.00
OTHER SERVICES AND CHARGES	17,000.00	0.00	0.00	17,000.00	0.00	0.00
SUPPLIES 730.000 DURABLE GOODS	45,865.00	0.00	0.00	45,865.00	0.00	0.00
SUPPLIES	45,865.00	0.00	0.00	45,865.00	0.00	0.00
Total Dept 228 - INFORMATION TECHNOLOGY	62,865.00	0.00	0.00	62,865.00	0.00	0.00
Total - Function GENERAL GOVERNMENT Function: TRANSFERS OUT	62,865.00	0.00	0.00	62,865.00	0.00	85.00
Dept 966 - TRANSFERS OUT/OTHER FINANCING USES OTHER FINANCING USES						
995.101 TRANSFER - GENERAL FUND	506,000.00	0.00	0.00	506,000.00	0.00	0.00
OTHER FINANCING USES	506,000.00	0.00	0.00	506,000.00	0.00	0.00
Total Dept 966 - TRANSFERS OUT/OTHER FINANCING	506,000.00	0.00	0.00	506,000.00	0.00	0.00
Total - Function TRANSFERS OUT Function: CAPITAL OUTLAY	506,000.00	0.00	0.00	506,000.00	0.00	0.00
Dept 901 - CAPITAL OUTLAY CAPITAL OUTLAY 971.000 CAPITAL OUTLAY	30,000.00	9,995.00	25,199.77	4,800.23	84.00	0.00
CAPITAL OUTLAY	30,000.00	9,995.00	25,199.77	4,800.23	84.00	0.00
Total Dept 901 - CAPITAL OUTLAY	30,000.00	9,995.00	25,199.77	4,800.23	84.00	0.00

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*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

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	2022-23	MONTH	YTD BALANCE	AVAILABLE	% BDGT	YTD BALANCE
ACCOUNT DESCRIPTION	AMENDED BUDGET	12/31/22	12/31/2022	BALANCE	USED	12/31/2021
Fund 285 - AMERICAN RESCUE PLAN ACT						
Total - Function CAPITAL OUTLAY	30,000.00	9,995.00	25,199.77	4,800.23	84.00	0.00
Fund 285 - AMERICAN RESCUE PLAN ACT :						
Tana 200 Tamarana Rabood Tana noi .						
TOTAL EXPENDITURES	598,865.00	9,995.00	25,199.77	573,665.23	4.21	85.00

EXPENDITURE REPORT FOR CITY OF ALPENA

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*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 369 - BUILDING AUTHORITY DEBT Function: DEBT SERVICE Dept 906 - DEBT SERVICE DEBT SERVICE						
991.003 PRINCIPAL PAYMENT 993.005 INTEREST PAYMENT	0.00	0.00	85,000.00 12,470.00	(85,000.00) (12,470.00)	100.00	85,000.00 13,532.50
DEBT SERVICE	0.00	0.00	97,470.00	(97,470.00)	100.00	98,532.50
Total Dept 906 - DEBT SERVICE	0.00	0.00	97,470.00	(97,470.00)	100.00	98,532.50
Total - Function DEBT SERVICE	0.00	0.00	97,470.00	(97,470.00)	100.00	98,532.50
Fund 369 - BUILDING AUTHORITY DEBT:						
TOTAL EXPENDITURES	0.00	0.00	97,470.00	(97,470.00)	100.00	98,532.50

EXPENDITURE REPORT FOR CITY OF ALPENA

User: leilanb
DB: Alpena PERIOD ENDING 12/31/2022

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

ACTIVITY FOR

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	2022 22	ACTIVITI FOR	VED DATAMOR	7177 TT 7 DT D	0 DDCm	AMD DATAMOR
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 403 - BROWNFIELD CAPITAL PROJEC						
Function: COMMUNITY & ECON DEVELOPMENT						
Dept 727 - ADMINISTRATIVE COST						
OTHER SERVICES AND CHARGES						
813.005 PROF & CONTR - 123 WATER ST	0.00	0.00	2,491.43	(2,491.43)	100.00	0.00
956.003 MISCELLANEOUS	0.00	6,607.50	6,607.50	(6,607.50)	100.00	6,574.00
967.000 FED GRANTS	0.00	0.00	48,990.18	(48,990.18)	100.00	0.00
OTHER SERVICES AND CHARGES	0.00	6,607.50	58,089.11	(58,089.11)	100.00	6,574.00
Total Dept 727 - ADMINISTRATIVE COST	0.00	6,607.50	58,089.11	(58,089.11)	100.00	6,574.00
Total - Function COMMUNITY & ECON DEVELOPMENT	0.00	6,607.50	58,089.11	(58,089.11)	100.00	6,574.00
Fund 403 - BROWNFIELD CAPITAL PROJEC:						
TOTAL EXPENDITURES	0.00	6,607.50	58,089.11	(58,089.11)	100.00	6,574.00
	0.00	2, 207.00	,	(22,003.11)		2,071.00

EXPENDITURE REPORT FOR CITY OF ALPENA

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PERIOD ENDING 12/31/2022

ACTIVITY FOR							
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021	
-		, , ,	, , , ,	-		, , , ,	
Fund 590 - SEWER FUND Function: PUBLIC WORKS							
Dept 537 - TREATMENT							
OTHER SERVICES AND CHARGES							
801.000 PROF & CONTRACTUAL	0.00	0.00	8,549.38	(8,549.38)	100.00	0.00	
801.008 CONTRACT - AUDITORS	5,555.00	548.80	1,926.40	3,628.60	34.68	1,871.10	
807.000 CONTRACT - OPERATIONS	723,780.00	56,285.76	296,892.52	426,887.48	41.02	291,716.83	
807.002 CONTRACT - COLLECTION	42,330.00	3,535.00	17,685.03	24,644.97	41.78	17,286.05	
807.005 CONTRACT - FIXED ASSETS STUDY	0.00	0.00	0.00	0.00	0.00	800.00	
825.001 CHARGES - ADMINISTRATION 850.000 COMMUNICATIONS	241,229.00 5,000.00	60,307.25 124.74	120,614.50 1,166.47	120,614.50 3,833.53	50.00 23.33	117,101.50 3,079.32	
920.000 UTILITIES	275,000.00	35,520.36	99,284.90	175,715.10	36.10	97,720.69	
930.000 REPAIRS & MAINTENANCE	1,500.00	285.00	953.89	546.11	63.59	284.90	
944.000 FIBER OPTIC RENT	4,331.00	4,331.00	4,331.00	0.00	100.00	4,205.00	
965.000 INSURANCE & BONDS	13,875.00	0.00	6,800.50	7,074.50	49.01	0.00	
968.000 DEPRECIATION	240,000.00	0.00	0.00	240,000.00	0.00	0.00	
OTHER SERVICES AND CHARGES	1,552,600.00	160,937.91	558,204.59	994,395.41	35.95	534,065.39	
PERSONNEL SERVICES							
709.000 WORKERS COMPENSATION INSURANCE	102.00	22.49	67.47	34.53	66.15	51.00	
712.000 LIFE INSURANCE	10.00	0.00	(1.64)	11.64	(16.40)	5.74	
PERSONNEL SERVICES	112.00	22.49	65.83	46.17	58.78	56.74	
SUPPLIES							
727.000 SUPPLIES	37,000.00	986.81	15,797.62	21,202.38	42.70	20,652.39	
730.000 DURABLE GOODS	5,000.00	0.00	0.00	5,000.00	0.00	0.00	
SUPPLIES	42,000.00	986.81	15,797.62	26,202.38	37.61	20,652.39	
CAPITAL OUTLAY							
971.000 CAPITAL OUTLAY	355,000.00	0.00	20,960.49	334,039.51	5.90	51,067.13	
972.108 CAP - BUILDING IMPROVEMENTS	35,000.00	0.00	0.00	35,000.00	0.00	603.49	
974.000 CAP - VEHICLES	128,373.00	0.00	116,843.77	11,529.23	91.02	0.00	
CAPITAL OUTLAY	518,373.00	0.00	137,804.26	380,568.74	26.58	51,670.62	
Total Dept 537 - TREATMENT	2,113,085.00	161,947.21	711,872.30	1,401,212.70	33.69	606,445.14	
Dept 538 - COLLECTION							
OTHER SERVICES AND CHARGES							
801.000 PROF & CONTRACTUAL	0.00	4,400.00	5,928.13	(5,928.13)	100.00	0.00	
803.000 COMPUTER ADMIN SERVICES	9,047.00	2,261.75	4,523.50	4,523.50	50.00	4,583.00	
807.000 CONTRACT - OPERATIONS 825.002 CHARGES - SOFTWARE SERVICES	220,000.00 0.00	18,448.41	130,362.82	89 , 637.18 0.00	59.26 0.00	85,981.66 3,994.03	
920.000 UTILITIES	18,000.00	1,749.09	6,713.40	11,286.60	37.30	8,232.73	
930.000 REPAIRS & MAINTENANCE	20,000.00	2,982.50	7,620.29	12,379.71	38.10	9,879.10	
932.014 MAINT - AIR BASE	3,600.00	113.15	600.05	2,999.95	16.67	1,884.85	
940.000 EQUIPMENT RENT	22,000.00	464.00	9,877.82	12,122.18	44.90	10,611.04	
944.000 FIBER OPTIC RENT	39,840.00	39,840.00	39,840.00	0.00	100.00	38,680.00	
956.000 MISCELLANEOUS	0.00	0.00	250.00	(250.00)	100.00	0.00	
961.000 FEES 964.000 REFUND/REBATE	1,520.00 0.00	0.00	0.00	1,520.00 0.00	0.00	0.00 102.21	
JUH. UUU REFUND/ KEDAIE	0.00	0.00	0.00	0.00	0.00	102.21	

EXPENDITURE REPORT FOR CITY OF ALPENA

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PERIOD ENDING 12/31/2022

		ACTIVITY FOR				
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 590 - SEWER FUND						
968.000 DEPRECIATION	368,000.00	0.00	0.00	368,000.00	0.00	0.00
OTHER SERVICES AND CHARGES	702,007.00	70,258.90	205,716.01	496,290.99	29.30	163,948.62
PERSONNEL SERVICES						
702.000 SALARIES & WAGES	41,000.00	2,503.82	18,552.38	22,447.62	45.25	20,908.15
703.000 OVERTIME	0.00	967.20	2,634.34	(2,634.34)	100.00	0.00
709.000 WORKERS COMPENSATION INSURANCE	125.00	27.50	82.50	42.50	66.00	62.72
710.000 HEALTH INSURANCE	7,014.00	369.39	3,500.04	3,513.96	49.90	3,703.05
711.000 DENTAL INSURANCE	937.00	20.36	363.72	573.28	38.82	562.38
712.000 LIFE INSURANCE	78.00	3.06	37.56	40.44	48.15	42.87
713.000 LONG TERM DISABILITY	250.00	10.43	123.59	126.41	49.44	135.01
714.000 FICA	3,137.00	245.99	1,508.94	1,628.06	48.10	1,527.45
716.000 DEFINED CONTRIBUTION	4,240.00	150.21	1,798.83	2,441.17	42.43	0.00
717.000 DEFERRED COMP	1,061.00	0.00	596.22	464.78	56.19	642.99
719.000 RETIREE HEALTHCARE - OPEB	2,460.00	0.00	2,460.00	0.00	100.00	2,400.00
721.000 HSA CONTRIBUTION	1,567.00	0.00	447.00	1,120.00	28.53	853.61
722.000 INSURANCE OPT-OUT	731.00	0.00	0.00	731.00	0.00	0.00
724.000 CONTINUING EDUCATION	3,000.00	0.00	0.00	3,000.00	0.00	0.00
PERSONNEL SERVICES	65,600.00	4,297.96	32,105.12	33,494.88	48.94	30,838.23
CAPITAL OUTLAY						
985.010 CAP - LIFT STATIONS	0.00	881.10	18,190.48	(18,190.48)	100.00	11,081.54
985.013 CAP - REPLACE SEWER SERVICES	35,000.00	525.98	27,189.03	7,810.97	77.68	22,279.41
985.015 CAP - SEWER MAINS	2,318,250.00	0.00	0.00	2,318,250.00	0.00	223,652.94
985.020 CAP - NEW SEWER SERVICES	2,500.00	0.00	0.00	2,500.00	0.00	1,387.76
CAPITAL OUTLAY	2,355,750.00	1,407.08	45,379.51	2,310,370.49	1.93	258,401.65
Total Dept 538 - COLLECTION	3,123,357.00	75,963.94	283,200.64	2,840,156.36	9.07	453,188.50
Total - Function PUBLIC WORKS Function: DEBT SERVICE Dept 906 - DEBT SERVICE DEBT SERVICE	5,236,442.00	237,911.15	995,072.94	4,241,369.06	19.00	1,059,633.64
991.012 SRF BOND - PRINCIPAL	165,000.00	0.00	165,000.00	0.00	100.00	165,000.00
991.012 SRF BOND - PRINCIPAL 991.013 G.O. BOND - PRINCIPAL	25,000.00	0.00	0.00	25,000.00	0.00	0.00
993.007 SRF BOND - INTEREST	21,583.00	0.00	11,461.60	10,121.40	53.10	12,802.23
993.009 G.O. BOND - INTEREST	8,750.00	0.00	4,375.00	4,375.00	50.00	4,921.88
			<u> </u>			
DEBT SERVICE	220,333.00	0.00	180,836.60	39,496.40	82.07	182,724.11
Total Dept 906 - DEBT SERVICE	220,333.00	0.00	180,836.60	39,496.40	82.07	182,724.11
TOTAL DEPT JOO DEDI GERVICE	220,333.00	0.00	100,000.00	33, 430.40	02.07	102,724.11
Total - Function DEBT SERVICE	220,333.00	0.00	180,836.60	39,496.40	82.07	182,724.11

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EXPENDITURE REPORT FOR CITY OF ALPENA

PERIOD ENDING 12/31/2022

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

ACTIVITY FOR

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 590 - SEWER FUND						
Fund 590 - SEWER FUND:						
TOTAL EXPENDITURES	5,456,775.00	237,911.15	1,175,909.54	4,280,865.46	21.55	1,242,357.75

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PERIOD ENDING 12/31/2022

		ACTIVITY FOR				
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
	THENDED DODGET	12/ 31/ 22	12/31/2022	Dithings		12/31/2021
Fund 591 - WATER FUND						
Function: PUBLIC WORKS						
Dept 541 - PRODUCTION						
OTHER SERVICES AND CHARGES	0.00	1 650 00	10 100 27	(10 100 27)	100 00	0.00
801.000 PROF & CONTRACTUAL 807.000 CONTRACT - OPERATIONS	0.00 710,000.00	1,650.00 61,200.12	10,199.37 307,513.19	(10,199.37) 402,486.81	100.00 43.31	0.00 292,528.49
850.000 COMMUNICATIONS	1,500.00	649.64	1,948.96	(448.96)	129.93	1,325.02
920.000 UTILITIES	122,400.00	18,480.93	54,143.75	68,256.25	44.24	49,873.71
930.000 REPAIRS & MAINTENANCE	5,000.00	0.00	0.00	5,000.00	0.00	4,040.00
968.000 DEPRECIATION	124,000.00	0.00	0.00	124,000.00	0.00	0.00
OTHER SERVICES AND CHARGES	962,900.00	81,980.69	373,805.27	589,094.73	38.82	347,767.22
SUPPLIES						
727.000 SUPPLIES	160,000.00	5,948.51	107,186.66	52,813.34	66.99	66,017.16
SUPPLIES	160,000.00	5,948.51	107,186.66	52,813.34	66.99	66,017.16
CAPITAL OUTLAY						
971.000 CAPITAL OUTLAY	627,000.00	137,801.00	159,230.15	467,769.85	25.40	4,741.00
972.108 CAP - BUILDING IMPROVEMENTS	170,000.00	16,794.00	16,794.00	153,206.00	9.88	0.00
CAPITAL OUTLAY	797,000.00	154,595.00	176,024.15	620,975.85	22.09	4,741.00
CHITTE COLLET	757,000.00	134,333.00	170,024.10	020,373.00	22.09	4,741.00
Total Dept 541 - PRODUCTION	1,919,900.00	242,524.20	657,016.08	1,262,883.92	34.22	418,525.38
Dept 542 - DISTRIBUTION						
OTHER SERVICES AND CHARGES						
801.000 PROF & CONTRACTUAL	0.00	4,400.00	5,928.12	(5,928.12)	100.00	0.00
803.000 COMPUTER ADMIN SERVICES	9,047.00	2,261.75	4,523.50	4,523.50	50.00	4,583.00
807.000 CONTRACT - OPERATIONS	180,000.00	16,191.19	74,313.63	105,686.37	41.29	75,744.25
825.002 CHARGES - SOFTWARE SERVICES	0.00	0.00	0.00	0.00	0.00	3,994.03
930.000 REPAIRS & MAINTENANCE	25,000.00	1,580.00	15,147.45	9,852.55	60.59	3,634.50
932.015 MAINT - WATER TOWERS	90,000.00	0.00	49,174.40	40,825.60	54.64	43,345.88
940.000 EQUIPMENT RENT 944.000 FIBER OPTIC RENT	15,000.00 3,250.00	2,867.92 3,250.00	5,426.00 3,250.00	9,574.00 0.00	36.17 100.00	5,287.25 3,155.00
956.000 MISCELLANEOUS	0.00	0.00	250.00	(250.00)	100.00	0.00
961.000 FEES	1,520.00	0.00	0.00	1,520.00	0.00	0.00
964.000 REFUND/REBATE	0.00	0.00	0.00	0.00	0.00	103.33
965.000 INSURANCE & BONDS	11,247.00	0.00	5,513.00	5,734.00	49.02	0.00
968.000 DEPRECIATION	320,000.00	0.00	0.00	320,000.00	0.00	0.00
OTHER SERVICES AND CHARGES	655,064.00	30,550.86	163,526.10	491,537.90	24.96	139,847.24
PERSONNEL SERVICES						
702.000 SALARIES & WAGES	37,000.00	4,448.64	15,423.90	21,576.10	41.69	17,480.17
703.000 OVERTIME	0.00	179.87	434.82	(434.82)	100.00	0.00
709.000 WORKERS COMPENSATION INSURANCE	125.00	27.50	82.51	42.49	66.01	62.72
710.000 HEALTH INSURANCE	5,963.00	563.45	3,354.90	2,608.10	56.26	2,923.88
711.000 DENTAL INSURANCE	704.00	44.98	318.95	385.05	45.31	401.57
712.000 LIFE INSURANCE	58.00	5.44	31.52	26.48	54.34	33.43
713.000 LONG TERM DISABILITY 714.000 FICA	187.00 2,830.00	18.34 332.91	103.79 1,299.52	83.21 1,530.48	55.50 45.92	105.92 1,273.90
714.000 FICA 716.000 DEFINED CONTRIBUTION	3,051.00	286.38	4,698.32	(1,647.32)	153.99	0.00
, 10.000 DHI INDD CONTINIDUTION	J, UJI.UU	200.30	4,000.02	(1,041.02)	100.00	0.00

EXPENDITURE REPORT FOR CITY OF ALPENA

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	0000	ACTIVITY FOR				
ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 591 - WATER FUND						
717.000 DEFERRED COMP	861.00	0.00	596.22	264.78	69.25	642.97
719.000 RETIREE HEALTHCARE - OPEB	2,220.00	0.00	2,220.00	0.00	100.00	2,896.00
721.000 HSA CONTRIBUTION	1,628.00	0.00	447.00	1,181.00	27.46	707.26
722.000 INSURANCE OPT-OUT	32.00 3,000.00	0.00	0.00	32.00	0.00	0.00
724.000 CONTINUING EDUCATION		0.00		3,000.00	0.00	0.00
PERSONNEL SERVICES	57,659.00	5,907.51	29,011.45	28,647.55	50.32	26,527.82
CAPITAL OUTLAY						
971.000 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	92.00
984.005 CAP - LARGE METERS	15,000.00	0.00	0.00	15,000.00	0.00	0.00
984.006 CAP - MAIN VALVES 984.013 CAP - REPLACE WATER SERVICES	120,000.00 73,000.00	0.00 6,716.80	61,674.82 24,129.43	58,325.18 48,870.57	51.40 33.05	56,314.65 21,986.14
984.015 CAP - WATER MAINS	2,506,750.00	269.98	269.98	2,506,480.02	0.01	465,581.70
984.020 CAP - NEW WATER SERVICES	6,000.00	29.00	58.00	5,942.00	0.97	(102.04)
CAPITAL OUTLAY	2,720,750.00	7,015.78	86,132.23	2,634,617.77	3.17	543,872.45
Total Dept 542 - DISTRIBUTION	3,433,473.00	43,474.15	278,669.78	3,154,803.22	8.12	710,247.51
Dept 543 - COMMERCIAL						
OTHER SERVICES AND CHARGES						
801.008 CONTRACT - AUDITORS	6,020.00	548.80	1,926.40	4,093.60	32.00	1,871.10
807.002 CONTRACT - COLLECTION	42,445.00 0.00	3,545.73	17,738.45 0.00	24,706.55	41.79	17,338.55 800.00
807.005 CONTRACT - FIXED ASSETS STUDY 825.001 CHARGES - ADMINISTRATION	243,595.00	0.00 60,898.75	121,797.50	0.00 121 , 797.50	50.00	118,250.00
OTHER SERVICES AND CHARGES	292,060.00	64,993.28	141,462.35	150,597.65	48.44	138,259.65
PERSONNEL SERVICES		7.5	000.05	400.40	65.04	4.60 4.4
709.000 WORKERS COMPENSATION INSURANCE	339.00	76.62	229.87	109.13	67.81	169.44
PERSONNEL SERVICES	339.00	76.62	229.87	109.13	67.81	169.44
Total Dept 543 - COMMERCIAL	292,399.00	65,069.90	141,692.22	150,706.78	48.46	138,429.09
Total Bept 343 Committee	232,333.00	03,003.30	141,002.22	130,700.70	40.40	130, 423.03
Total - Function PUBLIC WORKS	5,645,772.00	351,068.25	1,077,378.08	4,568,393.92	19.08	1,267,201.98
Function: DEBT SERVICE Dept 906 - DEBT SERVICE						
DEBT SERVICE 991.013 G.O. BOND - PRINCIPAL	25,000.00	0.00	0.00	25,000.00	0.00	0.00
991.013 G.O. BOND - PRINCIPAL 991.014 DWRF BOND - PRINCIPAL	160,000.00	0.00	160,000.00	0.00	100.00	160,000.00
993.008 DWRF BOND - INTEREST	26,205.00	0.00	13,952.33	12,252.67	53.24	15,652.33
993.009 G.O. BOND - INTEREST	8,750.00	0.00	4,375.00	4,375.00	50.00	4,921.87
DEBT SERVICE	219,955.00	0.00	178,327.33	41,627.67	81.07	180,574.20
Total Dept 906 - DEBT SERVICE	219,955.00	0.00	178,327.33	41,627.67	81.07	180,574.20

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EXPENDITURE REPORT FOR CITY OF ALPENA

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*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

ACTIVITY FOR

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		ACIIVIII FOR				
ACCOUNT DESCRIPTION	2022-23	MONTH	YTD BALANCE	AVAILABLE	% BDGT	YTD BALANCE
ACCOUNT DESCRIPTION	AMENDED BUDGET	12/31/22	12/31/2022	BALANCE	USED	12/31/2021
Fund 591 - WATER FUND						
Total - Function DEBT SERVICE	219,955.00	0.00	178,327.33	41,627.67	81.07	180,574.20
Fund 591 - WATER FUND:						
TOTAL EXPENDITURES	5,865,727.00	351,068.25	1,255,705.41	4,610,021.59	21.41	1,447,776.18

EXPENDITURE REPORT FOR CITY OF ALPENA

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*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

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ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 633 - STORES FUND Function: GENERAL GOVERNMENT Dept 233 - PURCHASING						
OTHER SERVICES AND CHARGES 825.000 GENERAL FUND SERVICES	0.00	0.00	0.00	0.00	0.00	25,000.00
OTHER SERVICES AND CHARGES	0.00	0.00	0.00	0.00	0.00	25,000.00
Total Dept 233 - PURCHASING	0.00	0.00	0.00	0.00	0.00	25,000.00
Total - Function GENERAL GOVERNMENT	0.00	0.00	0.00	0.00	0.00	25,000.00
Fund 633 - STORES FUND:						
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	25,000.00

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PERIOD ENDING 12/31/2022

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

ACCOUNT DESCRIPTION	2022-23 AMENDED BUDGET	ACTIVITY FOR MONTH 12/31/22	YTD BALANCE 12/31/2022	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2021
Fund 661 - EQUIPMENT FUND						
Function: GENERAL GOVERNMENT						
Dept 000 - GENERAL GOVERNMENT						
OTHER SERVICES AND CHARGES 941.000 VEHICLE LEASE/RENTAL	0.00	557.75	2,266.98	(2.266.00)	100.00	0.00
961.000 VERICLE LEASE/RENTAL	0.00	0.00	15.00	(2,266.98) (15.00)	100.00	0.00
OTHER SERVICES AND CHARGES	0.00	557.75	2,281.98	(2,281.98)	100.00	0.00
Total Dept 000 - GENERAL GOVERNMENT	0.00	557.75	2,281.98	(2,281.98)	100.00	0.00
Total - Function GENERAL GOVERNMENT	0.00	557.75	2,281.98	(2,281.98)	100.00	0.00
Function: PUBLIC SAFETY						
Dept 336 - FIRE/EMS OTHER SERVICES AND CHARGES						
825.000 GENERAL FUND SERVICES	11,750.00	2,937.50	5,875.00	5,875.00	50.00	6,679.50
932.002 MAINT - FIRE VEHICLES	20,000.00	548.00	4,368.34	15,631.66	21.84	11,233.07
965.002 INSURANCE - FIRE VEHICLE 968.001 DEPRECIATION - FIRE	3,000.00 21,000.00	0.00	1,459.00 0.00	1,541.00 21,000.00	48.63 0.00	0.00
OTHER SERVICES AND CHARGES	55,750.00	3,485.50	11,702.34	44,047.66	20.99	17,912.57
SUPPLIES						
751.001 GAS & OIL - FIRE VEHICLES	7,500.00	1,324.67	4,603.99	2,896.01	61.39	2,232.57
SUPPLIES	7,500.00	1,324.67	4,603.99	2,896.01	61.39	2,232.57
CAPITAL OUTLAY						
973.000 CAP - EQUIPMENT	30,000.00	0.00	0.00	30,000.00	0.00	0.00
973.004 CAP - EQUIP/FIRE VEHICLE	35,000.00	0.00	0.00	35,000.00	0.00	0.00
CAPITAL OUTLAY	65,000.00	0.00	0.00	65,000.00	0.00	0.00
Total Dept 336 - FIRE/EMS	128,250.00	4,810.17	16,306.33	111,943.67	12.71	20,145.14
Total - Function PUBLIC SAFETY Function: PUBLIC WORKS	128,250.00	4,810.17	16,306.33	111,943.67	12.71	20,145.14
Dept 441 - DEPT OF PUBLIC WORKS OTHER SERVICES AND CHARGES						
801.004 PROF & CONTRACTUAL - VEHICLES	1,000.00	41.54	116.54	883.46	11.65	141.54
801.008 CONTRACT - AUDITORS 825.000 GENERAL FUND SERVICES	1,600.00 295,000.00	156.80 73,750.00	550.40 147,500.00	1,049.60 147,500.00	34.40 50.00	534.60 167,731.50
930.000 GENERAL FOND SERVICES 930.000 REPAIRS & MAINTENANCE	115,000.00	7,310.58	50,442.61	64,557.39	43.86	49,005.41
940.000 EQUIPMENT RENT	0.00	0.00	818.36	(818.36)	100.00	22.42
956.000 MISCELLANEOUS	1,000.00	0.00	978.79	21.21	97.88	800.00
965.000 INSURANCE & BONDS 968.000 DEPRECIATION	16,000.00 170,000.00	0.00	7,753.50 0.00	8,246.50 170,000.00	48.46 0.00	0.00
OTHER SERVICES AND CHARGES	599,600.00	81,258.92	208,160.20	391,439.80	34.72	218,235.47
OTHER SERVICES IND CHRISTS	333,000.00	01,200.32	200,100.20	331,133.00	91.72	210,200.47

User: leilanb

DB: Alpena

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*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

ACTIVITY FOR 2022-23 MONTH YTD BALANCE AVAILABLE % BDGT YTD BALANCE ACCOUNT DESCRIPTION AMENDED BUDGET 12/31/22 12/31/2022 BALANCE USED 12/31/2021 Fund 661 - EOUIPMENT FUND PERSONNEL SERVICES 702.000 SALARIES & WAGES 68,000.00 770.34 16,721.92 51,278.08 24.59 29,080.43 18,684.00 0.00 4,369.80 14,314.20 710.000 HEALTH INSURANCE 23.39 8,715.48 0.00 711.000 DENTAL INSURANCE 1,500.00 473.90 1,026.10 31.59 735.89 712.000 LIFE INSURANCE 106.00 0.00 34.52 71.48 32.57 57.50 713.000 LONG TERM DISABILITY 348.00 0.00 113.95 234.05 32.74 190.00 58.46 1,119.52 4,423.48 2,047.00 714.000 FICA 5,543.00 20.20 2,057.00 2,057.00 5,790.00 715.000 RETIREMENT - CITY CONTRIBUTION 2,057.00 0.00 100.00 4,623.83 716.000 DEFINED CONTRIBUTION 6,315.00 319.59 1,691.17 26.78 1,037.70 717.000 DEFERRED COMP 1,256.00 0.00 1,256.00 0.00 0.00 0.00 719.000 RETIREE HEALTHCARE - OPEB 4,080.00 0.00 4,080.00 0.00 100.00 4,080.00 721.000 HSA CONTRIBUTION 0.00 1,313.40 2,898.60 31.18 1,875.20 4,212.00 722.000 INSURANCE OPT-OUT 3,000.00 0.00 0.00 3,000.00 0.00 0.00 723.000 UNIFORMS 1,300.00 53.82 470.71 829.29 36.21 450.11 725.000 FRINGES 16,000.00 1,364.20 3,154.31 12,845.69 19.71 7,404.99 PERSONNEL SERVICES 132,401.00 4,623.41 35,600.20 96,800.80 26.89 61,464.30 SUPPLIES 727.000 SUPPLIES 3,000.00 12.99 199.41 2,800.59 6.65 1,900.00 730.000 DURABLE GOODS 0.00 (3.08)(3.08)3.08 100.00 0.00 751.000 GAS & OIL 77,000.00 7,420.15 53,227.06 23,772.94 69.13 37,058.45 SUPPLIES 80,000.00 7,430.06 53,423.39 26,576.61 66.78 38,958.45 CAPITAL OUTLAY 973.000 CAP - EQUIPMENT 222,000.00 0.00 0.00 222,000.00 0.00 0.00 222,000.00 0.00 0.00 222,000.00 0.00 0.00 CAPITAL OUTLAY Total Dept 441 - DEPT OF PUBLIC WORKS 1,034,001.00 93,312.39 297,183.79 736,817.21 28.74 318,658.22 Dept 447 - ENGINEERING OTHER SERVICES AND CHARGES 968.000 DEPRECIATION 2,918.00 0.00 0.00 2,918.00 0.00 0.00 OTHER SERVICES AND CHARGES 2,918.00 0.00 0.00 2,918,00 0.00 0.00 2,918.00 0.00 0.00 2,918.00 0.00 0.00 Total Dept 447 - ENGINEERING Dept 567 - CEMETERY OTHER SERVICES AND CHARGES 968.000 DEPRECIATION 2,750.00 0.00 0.00 2,750.00 0.00 0.00 OTHER SERVICES AND CHARGES 2,750.00 0.00 0.00 2,750.00 0.00 0.00 0.00 0.00 2,750.00 0.00 2,750.00 0.00 Total Dept 567 - CEMETERY

Dept 597 - MARINA OTHER SERVICES AND CHARGES

TOTAL EXPENDITURES

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338,803.36

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*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

ACTIVITY FOR 2022-23 MONTH YTD BALANCE AVAILABLE % BDGT YTD BALANCE ACCOUNT DESCRIPTION AMENDED BUDGET 12/31/22 12/31/2022 BALANCE USED 12/31/2021 Fund 661 - EQUIPMENT FUND 801.004 PROF & CONTRACTUAL - VEHICLES 5,000.00 0.00 1,993.00 3,007.00 39.86 0.00 968.000 DEPRECIATION 0.00 0.00 6,743.00 0.00 6,743.00 0.00 OTHER SERVICES AND CHARGES 11,743.00 0.00 1,993.00 9,750.00 16.97 0.00 11,743.00 0.00 1,993.00 9,750.00 16.97 0.00 Total Dept 597 - MARINA 1,051,412.00 Total - Function PUBLIC WORKS 93,312.39 299,176.79 752,235.21 28.45 318,658.22 Fund 661 - EQUIPMENT FUND:

98,680.31

317,765.10

861,896.90

26.94

1,179,662.00

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*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

ACTIVITY FOR 2022-23 MONTH YTD BALANCE AVAILABLE % BDGT YTD BALANCE ACCOUNT DESCRIPTION AMENDED BUDGET 12/31/22 12/31/2022 BALANCE USED 12/31/2021 Fund 731 - RETIREMENT FUND Function: GENERAL GOVERNMENT Dept 000 - GENERAL GOVERNMENT PERSONNEL SERVICES 716.003 RETIREMENT - INT TO ASF 0.00 72,996.76 72,996.76 (72,996.76)100.00 76,795.12 0.00 72,996.76 (72,996.76)76,795.12 PERSONNEL SERVICES 0.00 72,996.76 72,996.76 (72,996.76)100.00 76,795.12 Total Dept 000 - GENERAL GOVERNMENT Dept 274 - RETIREMENT/PENSION OTHER SERVICES AND CHARGES 801.000 PROF & CONTRACTUAL 0.00 22,469.00 23,292.02 (23, 292, 02)100.00 42,840.95 809.002 CONTRACT - INVESTMENT ADVICE 0.00 18,614.88 (18,614.88)100.00 23,785.95 0.00 1,266,802.68 874.000 RETIREMENT BENEFITS TO RETIREES 0.00 217,724.12 1,316,506.53 (1,316,506.53)100.00 0.00 0.00 0.00 0.00 0.01 956.000 MISCELLANEOUS 0.00 965.000 INSURANCE & BONDS 0.00 0.00 0.00 0.00 0.00 7,150.00 OTHER SERVICES AND CHARGES 0.00 240,193.12 1,358,413.43 (1,358,413.43)100.00 1,340,579.59 240,193.12 1,358,413.43 (1,358,413.43) 100.00 0.00 1,340,579.59 Total Dept 274 - RETIREMENT/PENSION Total - Function GENERAL GOVERNMENT 0.00 313,189.88 1,431,410.19 (1,431,410.19) 100.00 1,417,374.71 Fund 731 - RETIREMENT FUND: TOTAL EXPENDITURES 0.00 313,189.88 1,431,410.19 (1,431,410.19) 100.00 1,417,374.71

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EXPENDITURE REPORT FOR CITY OF ALPENA

PERIOD ENDING 12/31/2022

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

ACTIVITY FOR

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	2022-23	ACTIVITY FOR MONTH	YTD BALANCE	AVAILABLE	% BDGT	YTD BALANCE
ACCOUNT DESCRIPTION	AMENDED BUDGET	12/31/22	12/31/2022	BALANCE	USED	12/31/2021
Fund 736 - EMPLOYEE HEALTH CARE FUND						
Function: GENERAL GOVERNMENT						
Dept 000 - GENERAL GOVERNMENT						
OTHER SERVICES AND CHARGES						
801.000 PROF & CONTRACTUAL	0.00	8,900.00	8,900.00	(8,900.00)	100.00	0.00
809.002 CONTRACT - INVESTMENT ADVICE	0.00	0.00	1,518.81	(1,518.81)	100.00	1,698.77
OTHER SERVICES AND CHARGES	0.00	8,900.00	10,418.81	(10,418.81)	100.00	1,698.77
PERSONNEL SERVICES						
719.000 RETIREE HEALTHCARE - OPEB	0.00	11,715.24	76,930.43	(76,930.43)	100.00	71,803.95
PERSONNEL SERVICES	0.00	11,715.24	76,930.43	(76,930.43)	100.00	71,803.95
Total Dept 000 - GENERAL GOVERNMENT	0.00	20,615.24	87,349.24	(87,349.24)	100.00	73,502.72
Total - Function GENERAL GOVERNMENT	0.00	20,615.24	87,349.24	(87,349.24)	100.00	73,502.72
Fund 736 - EMPLOYEE HEALTH CARE FUND:						
TOTAL EXPENDITURES	0.00	20,615.24	87,349.24	(87,349.24)	100.00	73,502.72
	00 700 404 00	2 452 055 05	11 650 144 56	10 114 070 11	20.00	11 706 044 63
TOTAL EXPENDITURES - ALL FUNDS	29,793,424.00	3,453,257.27	11,679,144.56	18,114,279.44	39.20	11,726,944.69



CASH BALANCES AND INVESTMENTS	12/31/22	12/31/21	12/31/20
Budget Stabilization	30,620	30,270	30,109
Major Street	1,066,939	730,247	389,074
Local Street	810,444	639,387	445,808
Marina	100,322	158,877	187,631
Tree/Park Improvement	21,186	20,943	20,832
Brownfield Redevelopment Authority	5,027	15,027	11,943
Economic Development	3,678	3,702	3,712
Downtown Development Authority #2 (DDA #2)	159,699	168,292	184,787
Downtown Development Authority #5 (DDA #5)	0	40,936	13,816
Building Inspection	1,337	47,543	36,367
American Rescue Plan Act (ARPA)	1,005,907	520,955	0
Building Authority Debt	3,364	12,252	12,876
Capital Improvement	111	109	109
Brownfield Capital Projects	0	1	1.
Building Authority Construction	435	433	433
Sewage	3,238,028	2,968,059	2,585,866
Water	2,041,407	1,142,103	130,657
Stores	(97,550)	(72,125)	(11,006)
Brownfield Redevelopment Authority (BRA) Remediation Revolving	231,986	231,986	198,309
General Custodial	33,815	30,307	55,134
Current Tax Collection	412,539	432,922	551,468
General			
General Cash	2,105,506	2,324,860	2,477,813
Certificate of Deposit	1,600,000	750,000	750,000
Municipal and US Bonds	1,789,900	1,729,900	1.180.000
Treasury Notes	1,769,900	1,729,900	1,160,000
Total	5,595,406	4,804,760	4,407,813
Total	5,595,406	4,004,700	4,407,013
American Rescue Plan Act (ARPA)			
Cash	705,907	0	0
Treasury Notes	300,000	0	0
Total	1,005,907	0	0
Total	1,003,307	0	0
Department of Public Works Construction	 		
Cash	326,733	309,975	164,961
US Bond	100,000	100,000	100,000
Total	426,733	409,975	264,961
1000	420,100	100,070	201,001
Cemetery Trust			
Cash	144,855	122	731,106
Certificates of Deposit	0	150,000	150,000
Government Bonds	0	0	115,000
Beneficial Interest (CFNEM)	1,014,803	853,364	0
Total	1,159,658	1,003,486	996,106
	2,1.00,000	.,500,100	555,.56
Equipment			
Cash	983,163	941,304	990,945
US Bond	200,000	200,000	0
Certificate of Deposit	250,000	550,000	550,000
US Treasury	300,000	0	0
Total	1,733,163	1,691,304	1,540,945
Retirement	, = . = . = .		,
Cash	1,513,488	956,880	1,604,909
Fixed Income	6,413,802	8,687,978	7,370,011
Equities	15,728,347	16,376,603	17,059,071
Alternative Investments	1,416,706	0	0
Total	25,072,344	26,021,461	26,033,991
Francisco (Retires) Health Core			
Employee (Retiree) Health Care	7.404	40.700	00.000
Cash	7,401	48,799	28,926
Fixed Income	621,464	682,963	522,418
Equities	1,391,069	1,245,715	1,205,764
Alternative Investments	106,046	1 077 477	1 757 100
Total	2,125,980	1,977,477	1,757,108

LIST OF INVESTMENTS BY FUND									
As of December 31, 2022									
FUND	TYPE OF INVESTMENT	INSTITUTION	TERM	RATE	BOOK VALUE	MARKET VALUE	PURCHASE DATE	CALLABLE (Y/N)	MATURITY
GENERAL	MUNICIPAL BOND	SOUTHEASTERN OAKLAND COUNTY RESOURCE	2 YEARS & 8 MONTHS	4.00%	200,000	200,000	5/8/2020	NO	1/1/2023
GENERAL	US TREASURY SECURITY	TREASURY NOTES	1 YEAR	2.40%	100,000	98,215	6/13/2022	NO	5/31/2023
GENERAL	CERTIFICATE OF DEPOSIT	PNC BANK	9 MONTHS	4.75%	250,000	250,393	12/15/2022	NO	9/15/2023
GENERAL	CERTIFICATE OF DEPOSIT	NICOLET NATIONAL BANK	1 YEAR & 6 MONTHS	2.02%	150,000	150,000	2/15/2021	NO	2/15/2024
GENERAL	US GOVERNMENT BOND	FEDERAL HOME LOAN BANK (FHLB)	1 YEAR & 5 MONTHS	3.375%	250,000	245,825	10/7/2022	NO	3/8/2024
GENERAL	CERTIFICATE OF DEPOSIT	HORIZON BANK	2 YEARS	2.37%	250,000	250,000	4/23/2022	NO	4/23/2024
GENERAL	US GOVERNMENT BOND	FEDERAL AGRICULTURAL MORTGAGE CORP (FAMC)	2 YEARS	2.65%	250,000	243,193	5/3/2022	NO	5/2/2024
GENERAL	CERTIFICATE OF DEPOSIT	ALPENA ALCONA AREA CREDIT UNION	1 YEAR & 6 MONTHS	4.06%	250,000	250,000	12/2/2022	NO	6/2/2024
GENERAL	CERTIFICATE OF DEPOSIT	PUBLIC SERVICE	2 YEARS	4.45%	250,000	249,318	10/13/2022	NO	10/25/2024
GENERAL	MUNICIPAL BOND	ECORSE CREEK MI PUBLIC SCHOOL DISTRICT	5 YEARS	3.12%	240,000	218,107	4/28/2022	NO	5/1/2027
GENERAL	US GOVERNMENT BOND	FEDERAL HOME LOAN MORTGARGE CORP (FHLMC)	7 YEARS & 5 MONTHS	1.00%	100,000	85,328	7/8/2020	YES	12/30/2027
GENERAL	CERTIFICATE OF DEPOSIT	FIRST NATIONAL BANK OF AMERICA (FNBA)	7 YEARS	0.75%	250,000	249,345	2/2/2021	YES	1/28/2028
GENERAL	MUNICIPAL BOND	ALPENA PUBLIC SCHOOLS	8 YEARS	2.00%	250,000	232,075	7/18/2020	NO	5/1/2028
GENERAL	CERTIFICATE OF DEPOSIT	JP MORGAN CHASE BANK	7 YEARS & 6 MONTHS	0.75%	200,000	165,440	11/19/2020	YES	5/30/2028
GENERAL	MUNICIPAL BOND	CENTRAL MI UNIVERSITY MUN BOND	9 YEARS & 5 MONTHS	5.00%	200,000	210,184	4/29/2020	10/1/2025	10/1/2029
GENERAL	MUNICIPAL BOND	CITY OF WESTLAND	8 YEARS & 8 MONTHS	1.53%	200,000	158,648	2/17/2021	NO	11/1/2029
GENERAL	US GOVERNMENT BOND	FEDERAL FARM CREDIT BANK (FFCB)	8 YEARS & 11 MONTHS	1.14%	99,900	79,470	2/5/2021	YES	2/4/2030
TOTAL GENERAL					\$3,489,900	\$3,335,540			
AMERICAN RESCUE PLAN ACT (ARPA)	US TREASURY SECURITY	TREASURY BILLS	3 MONTHS	3.25%	300,000	299,940	10/6/2022	NO	1/5/2023
TOTAL ARPA					\$300,000	\$299,940			
								•	
DPW CONSTRUCTION	US GOVERNMENT BOND	FEDERAL FARM CAREDIT BANK (FFCB)	3 YEARS	0.31%	100,000	95,896	11/23/2020	YES	11/30/2023
TOTAL DPW CONSTRUCTION					\$100,000	\$95,896			
EQUIPMENT	CERTIFICATE OF DEPOSIT	CAPITAL ONE BANK	3 YEARS	1.40%	250,000	247,978	4/15/2020	NO	4/17/2023
EQUIPMENT	US TREASURY SECURITY	TREASURY NOTES	2 YEARS & 6 MONTHS	2.25%	300,000	288,294	4/6/2022	NO	10/31/2024
EQUIPMENT	US GOVERNMENT BOND	FEDERAL HOME LOAN BANK (FHLB)	5 YEARS	1.40%	200,000	183,730	4/7/2021	YES	4/28/2026
TOTAL EQUIPMENT					\$750,000	\$720,002			
TOTAL ALL FUNDS					\$4,639,900	\$4,451,377			



January 11, 2023

Good morning Montiel,

I am requesting that the Bingham Apartments (Senior Housing, Project) be placed on the Alpena City Council's January 17, 2023 agenda to amend the pilot ordinance number 21–463 which granted a pilot to the Alpena Bingham Apartments (Senior Housing, Project) at the Alpena City Council meeting on October 18, 2021.

I am requesting that we amend section 86–99, which refers to the date that the construction must commence. We are in the process of beginning our financial closing with our investment partners and construction team and will not be able to meet the January 31 date to start construction on the project.

I am requesting that we amend that section with a new construction commencement date of no later than June 30 2023.

We hope that you and the City Council see the value of this project and continue to support it by granting our request for additional time to start the construction on this project Should you have any questions regarding this project, please don't hesitate to contact me.

Sincerely,

Anthony J. Barker

Anthony J. Barker, CPM, M.Ed. Executive Director, Housing and Community Development Hope Network

<u>abarker@hopenetwork.org</u> Direct: <u>248.318.8403</u> Mobile: <u>313.720.8524</u>



"In Christian service, Hope Network empowers people to overcome challenges to achieve their highest level of independence"

CONSTRUCTION COST TRADE PAYMENT BREAKDOWN

Date:	08/23/22
Development No:	
Project Name:	Bingham Apartments
City / County:	Alpena, MI
Mortgagor:	
Contractor:	First Contracting, Inc.



		Structures	
Line	AIA/CSI#	Trade Item	Cost
1	020000	Architectural Environmental Mitigation	\$ 13,786
2	030000	Building Concrete	\$ 282,502
3	040000	Masonry	\$ 974,080
4	050000	Metals	\$ 68,434
5	061000	Rough Carpentry	\$ 787,497
6	062000	Finish Carpentry	\$ 69,614
7	072000	Insulation	\$ 45,202
8	073000	Roofing	\$ 388,800
9	074000	Siding	\$ 77,815
10	079000	Caulking and Exterior Sealants	\$ 10,300
11	081000	Doors / Hardware	\$ 417,372
12	085000	Windows	\$ 898,525
13	088000	Glazing	\$ 1,545
14	092000	Gypsum Board	\$ 553,735
15	093000	Tiling	
16	095000	Acoustical Ceilings	\$ 52,046
17	096500	Resilient Flooring	\$ 97,283
18	096800	Carpeting	
19	099000	Painting	\$ 216,300
20	100000	Specialties	\$ 92,971
21	110000	Special Equipment	\$ 20,000
22	113000	Appliances	\$ 96,521
23	122000	Window Treatments	\$ 40,459
24	123000	Cabinets and Casework	\$ 183,960
25	130000	Special Construction	\$ 29,882
26	142000	Elevators	\$ 226,800
27	210000	Fire Protection	\$ 152,150
28	220000	Plumbing / Domestic Hot Water	\$ 1,388,540
29	230000	HVAC	\$ 1,629,947
30	260000	Electrical	\$ 991,833
31	262000	Low Voltage Electrical	
32	280000	Electronic Safety and Security	
	7	Total Structures	\$ 9,807,899

Site Work				
Line	AIA/CSI#	Trade Item		Cost
33	020000	Site Environmental Mitigation		
34	310000	Earth Work	\$	195,598
35	321000	Roads / Walks	\$	101,748
36	323000	Site Improvements	\$	14,498
37	328000	Site Irrigation	\$	12,600
38	329000	Landscaping	\$	52,500
39	330000	Site Utilities	\$	40,000
	Total Site Work			416,944

	Misc. Structures and Sitework			
40	Community Building			
41	Accessory Buildings			
42	Off-Site Improvements			
43	Temporary Site Security			
T	\$ -			

Total Structures, Sitework and

	Misc. Structures and Sitework		
44	General Requirements @ 6%	\$ 613,491	
45	Builder's Overhead @ 2%	\$ 216,767	
46	Builder's Profit @ 6%	\$ 663,306	
47	Building Permits		
48	Bond Premium	\$ 76,000	
49	Tap Fees		
50	Cost Certification Expense	\$ 15,000	
	Total Construction		

Comments:

Total construction costs shown have been approved by MSHDA. The line item breakdown of costs is subject to revision, prior to disbursement of construction draws, after review of subcontractor and supplier contracts and approval by MSHDA. The total construction contract may not be increased or decreased.

First	Contracting,	Inc.
-------	--------------	------

Contractor (please print)

Sponsor / Mortgagor (please print)

MSHDA Representative (please print)

Signature

Signature

Signature

CONSTRUCTION COST TRADE PAYMENT BREAKDOWN

	6-17-21 - Complete Project
Development No:	
	Hope Network - Bingham School
City/ County:	Alpena / Alpena
Mortagor:	Hope Network
Contractor:	Rohde Construction Company, Inc.



735 E. Michigan Ave - P.O. Box 30044 - Lansing, Michigan 48909

Structures				
Line	AIA/CSI #	Trade Item	Cost	
1	20000	Architectural Environmental Mitig	0	
2	30000	Building Concrete	167,900	
3	40000	Masonry	308,500	
4	50000	Metals	41,800	
5	61000	Rough Carpentry	754,900	
6	62000	Finish Carpentry	149,300	
7	72000	Insulation	47,100	
8	73000	Roofing	194,700	
9	74000	Siding	26,000	
10	79000	Caulking and Exterior Sealants	34,700	
11	81000	Doors / Hardware	120,900	
12	85000	Windows	82,700	
13	88000	Glazing	32,100	
14	92000	Gypsum Board	244,100	
15	93000	Tiling	C	
16	95000	Acoustical Ceilings	9,100	
17	96500	Resilient Flooring	82,400	
18	96800	Carpeting	35,500	
19	99000	Painting	166,300	
20	100000	Specialties	31,400	
21	110000	Special Equipment	C	
22	113000	Appliances	80,000	
23	122000	Window Treatments	29,000	
24	123000	Cabinets and Casework	114,400	
25	130000	Special Construction	150,000	
26	142000	Elevators	91,800	
27	210000	Fire Protection	86,600	
28	220000	Plumbing / Domestic Hot Water	409,800	
29	230000	HVAC	572,900	
30	260000	Electrical	339,400	
31	262000	Low Voltage Electrical	37,000	
32	280000	Electronic Safety and Security		
	N.W.	Total Structures	4,440,300	

TRA	Sitework				
Line	AIA/CSI#	Trade Item	Cost		
33	20000	Site Environmental Mitigation	0		
34	310000	Earth Work	71,200		
35	321000	Roads/ Walks	70,200		
36	323000	Site Improvements	26,500		
37	328000	Site Irrigation	22,500		
38	329000	Landscaping	40,000		
39	330000	Site Utilities	63,300		
		Total Site Work	293,700		

	Misc. Structures and Sitework			
40	Community Building	0		
41	Accessory Buildings	0		
42	Off-Site Improvements	0		
43	Temporary Site Security	0		
Total	Misc. Structures and Sitework	0		

	tal Structures, Sitework and screens and Sitework	4,734,000
44]	General Requirements @ 6%	291,000
45	Builder's Overhead @ 2%	90,000
46	Builder's profit @ 6%	290,000
47	Building Permits	20,700
48	Bond Premium	48,500
49	Tap Fees	12,500
50	Cost Certification Expense	5,500
	Total Construction	5,492,200

Commo	ents:
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Does not include prevailing wage. Assumes 4% and 9% transactions to occur concurently such that project is built as a whole.

Complete Project budget includes exisitng renovation and new addition.

Total construction costs shown have been approved by MSHDA. The line item distribution of costs is subject to revision, prior to disbursement of construction draws, after review of subcontractor and supplier contracts and approval by MSHDA. The total construction contract may not be increased or decreased.

Rohde Construction Company Inc.			
Contractor (please print)	Sponsor/ Mortagor (please print)	MSHDA Representative (please print)	
Signature	Signature	Signature	







(2)





TYPICAL ENTRANCE DOOR APTS EXIST BUILDING

SCALE: 1/4" = 1'-0"

TYPICAL FINISHES APTS EXIST BUILDING

SCALE: 1/4" = 1'-0"

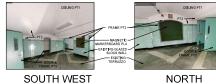




APT 102

SCALE: 1/4" = 1'-0"











(3)

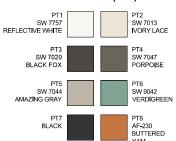
PANELS & CABINETS **CORRIDORS** SCALE: 1/4" = 1'-0"

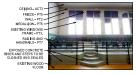
NICHES CORRIDOR 221 (6) SCALE: 1/4" = 1'-0"

SOUTH WEST

FOYER 316 SCALE: 1/4" = 1'-0"

PAINTS (PT)





(13)







SOUTH

COMMUNITY ROOM 134 SCALE: 1/4" = 1'-0"

LIBRARY 133 SCALE: 1/4" = 1'-0"

(5)



- COLORS SEEN HERE MAY NOT ACCURATELY REFLECT COLORS.
- . TO CONFIRM COLORS, GET COLOR SAMPLES FROM MANUFACTURER.
- PROVIDE FIELD SAMPLES MINIMUM 4"X4" OF ALL PAINT COLORS FOR VERIFICATION FROM ARCHITECT AND OWNER



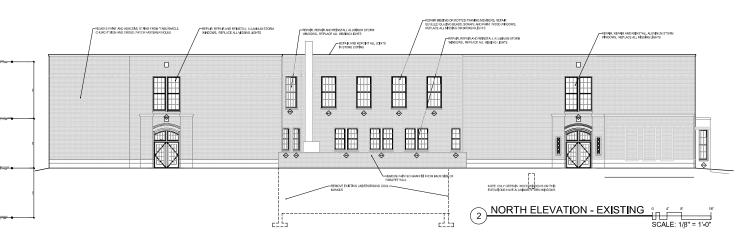




BINGHAM APARTMENTS
ADAPTIVE RE-USE & ADDITION
555 S 5TH AVE. | ALPENA | MICHIGAN 49707

DETAILS (1/4 SCALE) DRAWING NO.

A-602



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REPOINT 30% OF BRICK ON THIS ELEVATION

П

REMOVE AND REPLACE EXISTING STEEL LINTEL OVER THREE MADOWS: REMOVE AND REINSTALL EXISTING BRICK ABOVE LINTEL

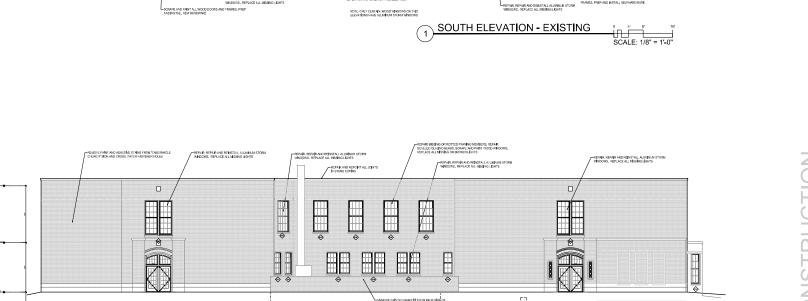
♦

REPAIR AND REPOINT ALL JOINTS IN STONE AROUND DOOR

REPAIR AND REPOINT ALL JOINTS IN STONE COPING

REPAIR, REPAIR AND REINSTALL ALUMINUM STORM WINDOWS. REPLACE ALL MISSING LIGHTS

Ò



PREPLACE MISSING EXISTING BRICK AT THIS PLASTER, USE EXISTING BRICK SALVAGED FROM NORTH BLEVATION.

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PREMOVE AND REPLACE EXISTING STEEL LINTEL OVER THREE WINDOWS. REMOVE AND REINSTALL EXISTING BRICK ABOVE LINTEL

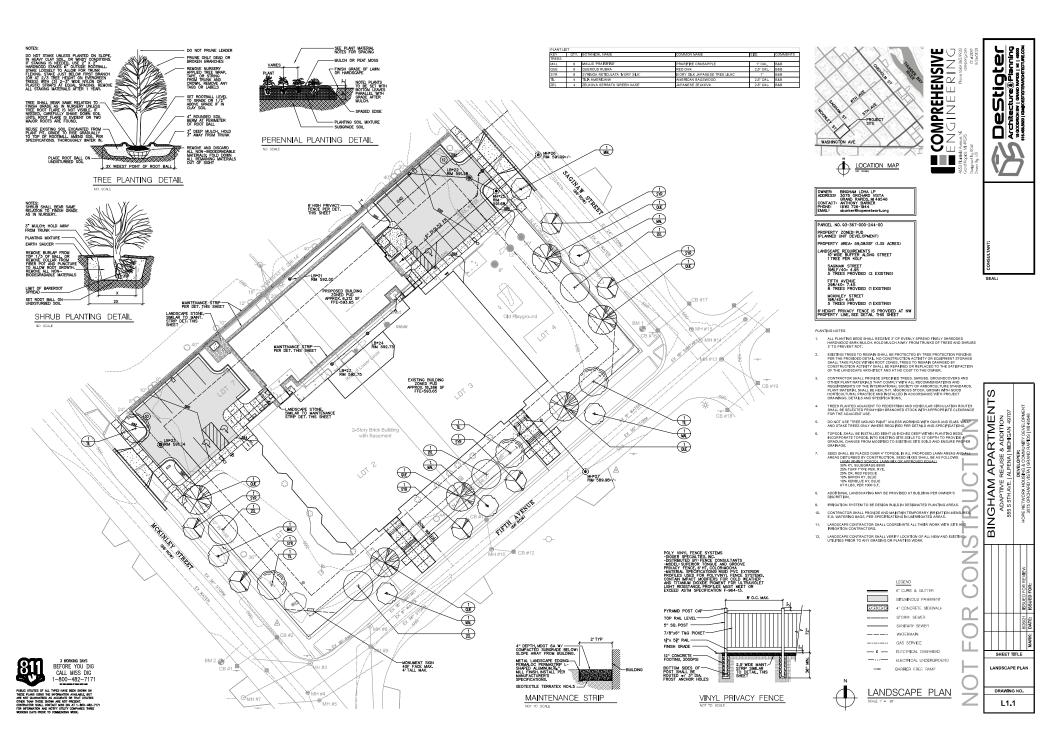
♦ /

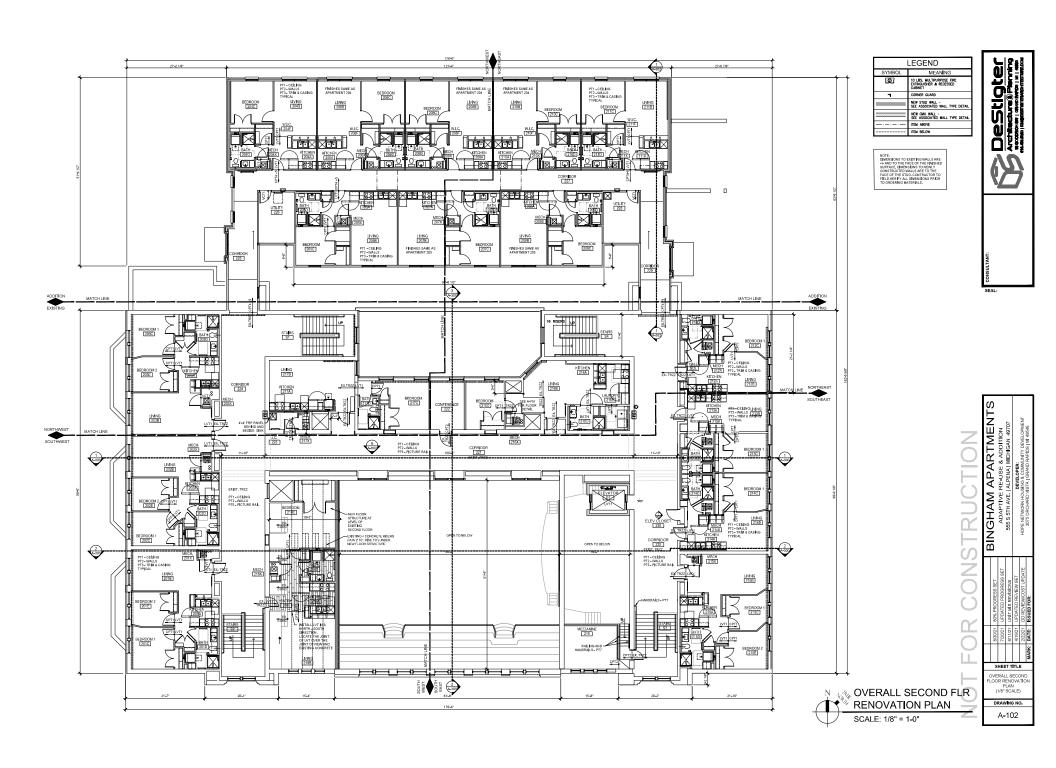
SCRAPE AND PAINT ALL WOOD DOORS AND FRAMES, PREP AND INSTALL NEW HARDWARE

-REPAIR AND REPOINT ALL JOINTS IN STONE AROUND DOOR



Destional Pervins Activation of the control of the





ORDINANCE NO. 21-463

AN ORDINANCE OF THE CITY OF ALPENA, MICHIGAN, AMENDING CHAPTER 86 – TAXATION; ARTICLE V – BINGHAM SCHOOL TAX EXEMPTION, BY AMENDING SEC. 86-95 ESTABLISHMENT OF ANNUAL SERVICE CHARGE, PARAGRAPH (a) and SEC. 86-99 DURATION AND THE ADDITION OF SEC. 86-100 EXTENSIONS AND TRANSFER

BE IT ORDAINED BY THE MUNICIPAL COUNCIL OF THE CITY OF ALPENA, STATE OF MICHIGAN, AS FOLLOWS:

Chapter 86 - TAXATION, Article V. Bingham School Tax Exemption

Section 86-95. Establishment of Annual Service Charge, paragraph (a) shall be amended as follows:

- (1) Effective upon the adoption of this article and subject to the receipt by the city of the "notification of exemption" (or such other similar notification) by the sponsor and/or the authority, the annual service charge shall be equal to four (4%) percent of actual annual shelter rents collected less utilities paid by the sponsor.
- (2) Each unit in the development shall be required to pay the \$20 per unit recycling surcharge, or any future modification thereof, in addition to the amount in paragraph a(1).

Section 86-99. Duration shall be amended as follows:

This article shall remain in effect and shall not terminate for so long as the original 25 year mortgage loan remains outstanding and unpaid or the authority has any interest in the property; provided that construction of the housing development commences no later than January 31, 2023.

Section 86-100 shall be added as follows:

Section 86-100. Extensions and Transfer

- (1) Any extension of the original 25 year term of the PILOT must be made by further application to and approval by the Alpena Municipal Council.
- (2) This PILOT is non-transferable by the developer without further approval of the Alpena Municipal Council.

EFFECTIVE DATE

THE PROVISIONS OF THIS ORDINANCE SHALL TAKE EFFECT TEN (10) DAYS AFTER PUBLICATION.

Matthew J. Waligora

Mayor

Anna Soik

City Clerk/Treasurer/Finance Director

First Presented: October 4, 2021 Adopted: October 18, 2021 Published: 10/22/21

Published: 10/00/01 William A. Pfeifer, City Attorney

Memorandum



Date: January 9, 2023

To: Mayor and City Council Members

Copy: Rachel Smolinski, City Manager

Anna Soik, City Clerk/Treasurer Finance Director

From: Stephen J. Shultz, City Engineer

Subject: City Concrete Program Renewal Recommendation

On April 26, 2022, the City received and opened bids for the 2022 City Concrete Program. The bid was awarded to Bedrock Contracting for 2022. This contract allowed for (1) one year contract renewal if both parties can agree on pricing. The City has received renewal pricing from Bedrock Contracting for the 2023 City Concrete Program. They have proposed an 8.71% price increase on all work activities for the 2023 season. Based on the national cost of living percentage requested, it is my recommendation, as City Engineer, to renew the City Concrete Contract with Bedrock Contracting for 2023, at the attached prices. At no case shall the contract be extended beyond December 31, 2023.

The resident cost for sidewalk replacement under this program is established at sixty percent of the cost for installation of 4" replacement sidewalk. This cost would include both the contractor cost of \$6.38 and engineering costs of \$0.35 per square foot totaling \$6.73 Sixty percent of this cost would be \$4.04. It is my recommendation, as City Engineer, that the property owner sidewalk rate be established at \$4.04. This represents a \$.31 increase over the 2022 rate of \$3.73 per square foot.

Attachments



Pay Item	Description	Quantity	Units	Unit P	rice	Bid Amount	
				Dollars	Cts	Dollars	Cts
1047040	_ Additional Labor	100	Hr	36	96	3,696	00
2057021	_ Excavation and Grading	50	Cyd	2	00	100	00
2057021	_ Fill Material, LM	50	Cyd	2	00	100	00
6020106	Conc Pavt, Nonreinf, 9 inch Air-Entrained, 9 Sack, New	10	Syd	125	48	1,254	80
6020106	Conc Pavt, Nonreinf, 9 inch Air-Entrained, 9 Sack, Replace	20	Syd	143	22	2,864	40
6027001	_ Curb and Gutter, Conc	1,000	Ft	32	08	32,080	00
6027021	_ Conc, Grade HE	40	Cyd	153	02	6,120	80
8010005	Driveway, Nonreinf Conc, 6 inch	200	Syd	35	08	7,016	00
8030002	Sidewalk, Conc, 4 inch New, 100 sft and greater	400	Sft	5	20	2,080	00
8030002	Sidewalk, Conc, 4 inch New, less than 100 sft	100	Sft	5	49	549	00
8030002	Sidewalk, Conc, 4 inch Replace, 100 sft and greater	1,300	Sft	6	38	8,294	00
8030002	Sidewalk, Conc, 4 inch Replace, less than 100 sft	2,000	Sft	7	33	14,660	00
8030003	Sidewalk, Conc, 6 inch New, 100 sft and greater	250	Sft	5	92	1,480	00
8030003	Sidewalk, Conc, 6 inch New, less than 100 sft	80	Sft	6	03	482	40
8030003	Sidewalk, Conc, 6 inch Replace, 100 sft and greater	800	Sft	6	57	5,256	00
8030003	Sidewalk, Conc, 6 inch Replace, less than 100 sft	350	Sft	7	67	2,684	50
8030010	Sidewalk Ramp	250	Sft	13	13	3,282	50
8037010	_ Sidewalk, Colored Conc, 6 inch, Stenciled	125	Sft	13	26	1,657	50

Pay Item	Description	Quantity	Units	Unit Price Dollars Cts		Bid Amo	ount Cts
			73	Total Bid	:	93,657	90

BEDROCK CONTRACTING & EXCAVATING, LLC

12/27/22

(Signature) (Date)

Concrete Contract Renewal Pricing for 2023

		2022	Proposed 2023
	Units	Unit Price	Unit Price
Sidewalk, Conc, 4 inch, New, 100 sft and greater	Sft	\$4.78	\$5.20
Sidewalk, Conc, 4 inch, New, less than 100 sft	Sft	\$5.05	\$5.49
Sidewalk, Conc, 4 inch, Replace, 100 sft and greater	Sft	\$5.87	\$6.38
Sidewalk, Conc, 4 inch, Replace, less than 100 sft	Sft	\$6.74	\$7.33
Sidewalk, Conc, 6 inch, New, 100 sft and greater	Sft	\$5.45	\$5.92
Sidewalk, Conc, 6 inch, New, less than 100 sft	Sft	\$5.55	\$6.03
Sidewalk, Conc, 6 inch, Replace, 100 sft and greater	Sft	\$6.04	\$6.57
Sidewalk, Conc, 6 inch, Replace, less than 100 sft	Sft	\$7.06	\$7.67
Sidewalk Ramp, ADA	Sft	\$12.08	\$13.13
Sidewalk, Colored Conc, 6 inch, Stenciled	Sft	\$12.20	\$13.26
Conc Pavt, Nonreinf, 9 inch Air-Entrained, 9 sack, New	Syd	\$115.44	\$125.48
Conc Pavt, Nonreinf, 9 inch Air-Entrained, 9 sack, Replace	Syd	\$131.76	\$143.22
Curb and Gutter, Conc	Ft	\$29.51	\$32.08
Conc, Grade HE	Cyd	\$140.77	\$153.02
Driveway, Nonreinf Conc, 6 inch	Syd	\$32.27	\$35.08
Additional Labor	Hr	\$34.00	\$36.96
Excavation and Grading	Cyd	\$1.84	\$2.00
Fill Material, LM	Cyd	\$1.84	\$2.00

Memorandum



Date: January 9, 2023

To: Mayor and City Council Members

Copy: Rachel Smolinski, City Manager

Anna Soik, City Clerk/Treasurer/Finance Director

From: Stephen J. Shultz, City Engineer

Subject: HMA Patching Program Contract Renewal Recommendation

In December 2022, the City received the attached request from Everett Goodrich Trucking, Inc. to renew the HMA (Hot Mixed Asphalt) Patching Program Contract for the 2023 construction season. This contract provides bituminous asphalt patching services to the City as needed with costs billed to the appropriate line item where the work is performed. The contract for the period of January 1, 2022 – December 31, 2022, contains language which allows for the renewal of the contract for up to 1 (one) additional one-year period, providing both parties can agree on any pricing adjustments. In no case shall the contract be extended beyond December 31, 2023.

Bruce Goodrich, of Everett Goodrich Trucking Inc., has requested a 16.4% increase overall to offset an increase in material cost. The proposed changes would show a net increase of \$16,460.00, to the contract. 2022-unit prices, as well as the 2023 requested unit prices are outlined on the attached bid comparison spreadsheet for review.

It is my recommendation, as City Engineer, that City Council approve the renewal of the HMA Patching Program Contract for 2023 with Everett Goodrich Trucking, Inc., for the unit prices proposed.

Attachments

Pay Item	Description	Quantity	Units	Unit P	rice	Bid Amount	
				Dollars	Cts	Dollars	Cts
3027031	_ Aggregate Base, 22A, Modified	10	Ton	a 6.	00	260.	00
4037050	_ Adjust Catch Basins to Grade	10	Ea	150.	00	1500.	90
4037050	_ Adjust Manholes to Grade	10	Ea	150.	00	1500	. 00
5027031	_ HMA Mixture No. 1100, 20AA Grade 58-28	100	Ton	190.	00	12,000.	00
5027031	HMA Mixture No. 1100, 20AA Hand Patching, 0-1 ton	20	Ton	Ч00.	00	8,000.	00
5027031	HMA Mixture No. 1100, 20AA Hand Patching, 1-3 ton	40	Ton	300.	00	19,000.	00
5027031	HMA Mixture No. 1100, 20AA Hand Patching, 15-25 ton	70	Ton	175.	00	19,350.	00
5027031	HMA Mixture No. 1100, 20AA Hand Patching, 3-6 ton	60	Ton	240.	00	14,400.	00
5027031	HMA Mixture No. 1100, 20AA Hand Patching, 6-15 ton	100	Ton	210.	00	31,000	00
5027031	_ HMA Mixture No. 1100, 20AA Hand Patching, over 25 ton	100	Ton	150.	00	15,000.	00
5027031	_ HMA Mixture No. 1100, 20AA Wedge Type Machine Patching, 0-10 ton	5	Ton	200.	00	1,000.	00
5027031	_ HMA Mixture No. 1100, 20AA Wedge Type Machine Patching, 10-18 ton	15	Ton	135.	00	3,025.	00
5027031	_ HMA Mixture No. 1100, 20AA Wedge Type Machine Patching, 18-25 ton	25	Ton	135.	00	3,375.	00
8027010	_ Asphalt Surface Prep & Sealer, 2 Coat Application	10,000	Sft	0	.20	2,000.	00
8027010	_ Asphalt Surface Prep & Sealer, 3 Coat Application	10,000	Sft	٥	.30	3,000.	00
8120170	Minor Traf Devices Each Use	1	LSUM	500.	00	500-	00
8120370	Traf Regulator Control Each Use	1	LSUM	500.	00	500.	00
8167030	_ Crack Sealing	1,000	Lb	5.	00	5,000.	00
8257050	_ Adjust Water Valve to Grade	10	Ea	150.	00	1,500.	00

Pay Item	Description	Quantity	Units	Unit Price		Bid Amount				
				Dollars	Cts	Dollars	Cts			
one hundred sixteen thousand eight hundred ten delos + Total Bid: 116,810.										
Contracto	or: Eveneth Goodinch Truckin	g. Inc								
	Bru Gudit		12/30/2	2502						
	(Signature)		(Da	ite)						

2022-2023 Price Comparison HMA Patching Program

o i noo oompanoon invii t			T		_	
Units	Qty	2022 Price	2022 Total	2023 Price	2023 Total	Percent Change
		#05.00	#0.500.00	# 400.00	#40.000.00	
Ton	100	\$95.00	\$9,500.00	\$120.00	\$12,000.00	26.3%
		¢275.00	¢7 500 00	¢400.00	¢0,000,00	
Ton	20	\$375.00	φ7,500.00	φ 4 00.00	φο,υυυ.υυ	6.7%
		¢275.00	¢11 000 00	¢200.00	¢12.000.00	
Ton	40	\$275.00	φ11,000.00	φ300.00	\$12,000.00	9.1%
		¢150.00	¢10 500 00	¢175.00	¢42.250.00	
Ton	70	\$150.00	\$10,500.00	\$175.00	\$12,250.00	16.7%
		#240.00	¢42.600.00	¢240.00	¢44 400 00	
Ton	60	\$210.00	\$12,000.00	\$240.00	\$14,400.00	14.3%
		Ф40E 00	¢40 500 00	¢240.00	¢24 000 00	
Ton	100	\$185.00	\$ 18,500.00	\$210.00	\$21,000.00	13.5%
		Ф420 OO	¢42.000.00	¢450.00	¢4E 000 00	
Ton	100	\$130.00	\$13,000.00	\$150.00	\$15,000.00	15.4%
		¢150.00	¢750.00	¢200.00	¢4 000 00	
Ton	5	φ130.00	φ/30.00	φ200.00	φ1,000.00	33.3%
		¢110.00	¢1 650 00	¢125.00	<u></u> ቀ2 025 00	
Ton	15	\$110.00	\$1,050.00	φ135.00	φ2,025.00	22.7%
Ton	25	\$110.00	\$2,750.00	\$135.00	\$3,375.00	
						22.7%
			¢4 500 00	_{\$0.20}	¢2 000 00	
Sft	10000	Ф 0.15	φ1,500.00	ֆU.2U	\$2,000.00	33.3%
		ቀስ ኃስ	¢2,000,00	ቀ ለ 30	¢2 000 00	
Sft	10000	φυ.20	φ2,000.00	φυ.30	\$3,000.00	50.0%
Lb	1000	\$3.95	\$3,950.00	\$5.00	\$5,000.00	26.6%
Ton	10	\$25.00	\$250.00	\$26.00	\$260.00	4.0%
Ea	10	\$130.00	\$1,300.00	\$150.00	\$1,500.00	15.4%
Ea	10	\$130.00	\$1,300.00	\$150.00	\$1,500.00	15.4%
LSUM	1	\$500.00	\$500.00	\$500.00	\$500.00	0.0%
LSUM	1	\$500.00	\$500.00	\$500.00	\$500.00	0.0%
Ea	10	\$130.00	\$1,300.00	\$150.00	\$1,500.00	15.4%
	Ton	Ton 100 Ton 20 Ton 40 Ton 70 Ton 60 Ton 100 Ton 100 Ton 5 Ton 15 Ton 25 Sft 10000 Sft 10000 Lb 1000 Ton 10 Ea 10 LSUM 1 LSUM 1	Ton 100 \$95.00 Ton 20 \$375.00 Ton 40 \$275.00 Ton 70 \$150.00 Ton 60 \$210.00 Ton 100 \$185.00 Ton 100 \$150.00 Ton 5 \$110.00 Ton 25 \$110.00 Sft 10000 \$0.15 Sft 10000 \$3.95 Ton 10 \$25.00 Ea 10 \$130.00 Ea 10 \$130.00 LSUM 1 \$500.00 LSUM 1 \$500.00	Ton 100 \$95.00 \$9,500.00 Ton 20 \$375.00 \$7,500.00 Ton 40 \$275.00 \$11,000.00 Ton 70 \$150.00 \$10,500.00 Ton 60 \$210.00 \$12,600.00 Ton 100 \$185.00 \$18,500.00 Ton 100 \$130.00 \$13,000.00 Ton 5 \$150.00 \$750.00 Ton 15 \$110.00 \$1,650.00 Sft 10000 \$0.15 \$1,500.00 Sft 10000 \$3.95 \$3,950.00 Ton 10 \$25.00 \$250.00 Ea 10 \$130.00 \$1,300.00 Ea 10 \$130.00 \$1,300.00 LSUM 1 \$500.00 \$500.00	Onits Qty 2022 Price Total 2023 Price Ton 100 \$95.00 \$9,500.00 \$120.00 Ton 20 \$375.00 \$7,500.00 \$400.00 Ton 40 \$275.00 \$11,000.00 \$300.00 Ton 70 \$150.00 \$10,500.00 \$175.00 Ton 60 \$210.00 \$12,600.00 \$240.00 Ton 100 \$185.00 \$18,500.00 \$210.00 Ton 100 \$130.00 \$13,000.00 \$150.00 Ton 5 \$150.00 \$750.00 \$200.00 Ton 25 \$110.00 \$1,650.00 \$135.00 Sft 10000 \$0.15 \$1,500.00 \$0.20 Sft 10000 \$3.95 \$3,950.00 \$0.30 Lb 1000 \$3.95 \$3,950.00 \$5.00 Ton 10 \$25.00 \$250.00 \$26.00 Ea 10 \$130.00 \$1,300.00 \$150.00	Onits Qty 2022 Price Total 2023 Price Total Ton 100 \$95.00 \$9,500.00 \$120.00 \$12,000.00 Ton 20 \$375.00 \$7,500.00 \$400.00 \$8,000.00 Ton 40 \$275.00 \$11,000.00 \$300.00 \$12,000.00 Ton 70 \$150.00 \$10,500.00 \$175.00 \$12,250.00 Ton 60 \$210.00 \$12,600.00 \$240.00 \$14,400.00 Ton 100 \$185.00 \$18,500.00 \$210.00 \$21,000.00 Ton 100 \$130.00 \$13,000.00 \$150.00 \$15,000.00 Ton 5 \$150.00 \$750.00 \$200.00 \$1,000.00 Ton 25 \$110.00 \$2,750.00 \$135.00 \$2,025.00 Sft 1000 \$0.20 \$2,000.00 \$0.20 \$2,000.00 Sft 1000 \$3.95 \$3,950.00 \$5.00 \$5,000.00 Ea 10 \$130.00<

\$100,350.00

\$116,810.00 16.4 % Overall