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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 or international exchange are valued at the last reported sales price at current exchange rates. Investments without an established market are reported at estimated fair value.

Individual Pension Fund Statements

The pension plans do not issue stand-alone financial reports. Individual statements of net position and changes in pension fund net position for the two pension plans included in the City fiduciary funds are as follows:

Individual Statements of Fiduciary Net Position
September 30, 2024

	General Employees' Pension	Police and Fire Pension
Assets		
Cash and Cash Equivalents	$ 742,255	$ 1,724,419
Investments, at Fair Value:		
Common Funds – Equity	32,308,895	52,590,512
Real Estate Investment Trust	14,165,500	22,786,270
Common Funds – Bonds	4,623,080	6,022,978
Total Investments	51,097,475	81,399,760
Total Assets	51,839,730	83,124,179
Net Position		
Restricted for Pensions	$ 51,839,730	$ 83,124,179

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