

BUDGET

**FISCAL YEAR
2011-2012**

**CITY OF BEREA
KENTUCKY**



Mayor

Steven Connelly

City Council

Virgil Burnside
Violet Farmer
Glenn R. Jennings
Jerry Little
Billy Wagers
Diane Kirby
Turman Fields
Richard Ballando

City Administrator

Randy Stone

Department Heads

Ed Fortner, Utilities Manager
David Gregory, Police Chief
Belle Jackson, Tourism Director
Maggie Kriebel, Parks Director
Susan Meeks, Finance Director
Roy Curtis, Fire Chief
Tim Taylor, Public Works Director
Dale VanWinkle, Codes Administrator
Paul Schrader, GIS Director/Land Surveyor
Tom McCay, Director of Business Development

Commission Director

Doris Wyatt, Housing Authority

Board Chairpersons

Industrial Authority

Mayor Steven Connelly

Audit and Finance Committee

Virgil Burnside

Housing Authority

Betty Olinger

Planning Commission

George Oberst

Tourism Commission

Gary McCormick

Board of Adjustments

Paul Dean

City Of Berea 2011-2012 Budget

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CITY OF BEREA

CITY ADMINISTRATORS OFFICE

STEVEN CONNELLY
MAYOR

212 CHESTNUT STREET • BEREA, KENTUCKY 40403
(859) 986-8528 • FAX (859) 986-7657
randy@cityofberea.com

RANDY STONE
CITY ADMINISTRATOR

To the Citizens of Berea:

The presentation of the 2011-12 budgets for the City of Berea demonstrates the strong fiscal conditions of the City. The past two years have been an economic struggle. Information from other cities, nationally and state wide, indicates continued economic struggles. However, the forecast used to assemble this budget indicates that the national and state wide financial picture does not mirror the present financial picture of the City. It is important to realize some of the key reasons that have created these positive differences that have put Berea on a sounder financial footing. So, What has made us financially sounder than other communities. The answer includes a diverse revenue stream, understatement of revenues and over statement of expenditures, strict adherence to budget line items as passed by Council, protection of investments and the day to day involvement of the City Staff. Our industry has once again become strong as has been evidenced by their hiring practices. The budget, as presented, reflects a modest increase of \$ 300,000 in the receipts of our Occupational Licenses Fees, a very positive move compared to the \$ 700,000 decrease in this line item form the 2008-09 budgets to the 2010-11 Amended Budget. During the last quarter of the 2010-11 fiscal year our invested capital was increased by \$200,000, bringing our total in general fund to \$4,465,000, and this budget protects that investment. Our financial future appears to be bright as we welcome Hitachi, Tractor Supply and anticipate the opening of the Farristown Middle School. Job growth will provide additional revenue to the City providing additional fiscal stability. Even so, reflecting on the past two years it is important to build our investments and be frugal with our expenditures.

The presentation and passage of this financial plan for the coming year provides for wage increases for each of our employees, a reduction of six per-cent in health care cost and a continued level premium for dental and life insurance. The City participates in the Kentucky CERS Retirement program which increased 2.03%. This budget also provides funding for the hiring of a new Senior Accountant, Recreational Director, and a Codes Enforcement Officer. The Codes Enforcement officer will only be hired if the economy rebounds and the volume of work in the Codes Department increases.

The 2011-12 Budget continues to fund current projects and provides funds to manage assets and revenues wisely. Continuing projects included in this budget are the Prospect Streetscape Project, Menalaus Pike road improvement, the first phase of the Indian Fort Shared Use Path and the bridge over Silver Creek and the final phase of US 25 development. New projects funded in this budget document are the Mayde rail road crossing arms and the extension of the Mayde Shared Use Path which will connect to the 595 shared use path at the Artisan Center entrance. Storm water management is addressed in this budget as money is provided for the continuation of infrastructure improvement and development and funding is provided for the building of the Water Street drainage project. Most importantly, the funding included in this budget provides for equipment for police, fire and streets.

The budget for the Department of Tourism has been greatly expanded this fiscal year to include a larger number of community based initiatives. The Tourism budget includes the completion of the renovation on the Depot, public transportation, beautification program, directional signage, Memorial Park electric upgrade and participation in construction monies for the Cities shared use path program. But most importantly is the funding of the 2011 and 2012 Learn Shop program. This program has the potential to be an economic engine for tourism visitsour arts and crafts industry and the City, as visitors spend money locally.

The Berea Municipal Utilities budget continues to make system wide improvements as well as provide for the day to day operations of the three utilities. The management transition at the Utilities as Donald Blackburn retires and is replaced by ED Fortner will be a focus of this operation in the coming months.

As with each budget the City Council, City Administrator and staff has worked as a team to provide a sound financial guide for the coming fiscal year.


Steven Connelly, Mayor

BUDGET ORGANIZATION

Governmental Funds

The financial transactions of the City are recorded in individual funds. Governmental funds are those through which most governmental functions are financed. All governmental funds are accounted for and budgeted using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available.

The City will maintain the following governmental funds during the FY11-12:

<u>Name</u>	<u>Fund No.</u>
General Fund	10
Municipal Road Aid	22
Tourism Fund	28
Industrial Development Authority Fund.....	29
Capital Project Reserve Fund	35
General Debt Service Fund	50
Infrastructure Fund.....	51
Police Restricted Fund-State	53
Berea Corridor Engineering	55
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Menalaus Pike Design Engineering	58
Mayde Road.....	63
Prospect Street Upgrade	64
Traffic Study	65
US25 North	66

The General Fund is the primary operating fund of the City. All monies qualifying as municipal tax, licenses and permits, charges for services, fines and forfeitures make up the general fund revenue base. These revenues are then allocated by the Mayor and council to individual departments for operating cost and capital improvement projects for the city during a specified fiscal year. Transfers from the general fund are also made to special funds for traceability and to compliment legal.

Debt service funds record the revenues and expenditures of the majority of long-term debt incurred by the City or as a result of providing City Services.

Capital and Trust funds are those where revenues are, generally, received from other governmental sources for specific purposes. These funds are special revenue fund sources.

City revenue funds receive money from specific sources and are self supporting revenue funds. These funds include tourism and industrial development (listed in its own section in the table of contents).

Proprietary Funds

Proprietary funds types are used to account for operations that are financed and operated in a manner similar to business enterprises, where intent of the governing body is that costs of providing services are to be financed or recovered primarily through user charges. The measurement focus is upon determination of net income, financial position and changes in cash flows. Proprietary funds are accounted for using the accrual basis of accounting.

The City will maintain the following proprietary funds during the FY11-12:

<u>Name</u>	<u>Fund No.</u>
Utilities Operations	200
Utilities Construction Fund	310

The Utilities Operation Fund is the primary operating fund of the Berea Municipal Utilities. All charges for services, connections, etc. make up the revenue base. These revenues are then allocated by the Mayor and council for operating cost and capital improvement projects during a specified fiscal year.

The Utility Construction Fund is used for those projects where revenues are, generally, received from other sources, such as governmental grants or loan, for specific capital projects.

OVERVIEW OF ALL GOVERNMENTAL FUNDS

	010	022	028	029	035	051	053	055	057	058	063	064	065	066	
	General Fund	Road Aid	Tourism	Industrial Dev	Capital Projects	Infrastructure Loan	Police Restricted - State	Berea Corridor	Police Restricted - Fed	Menelaus Pike	Mayde Road	Prospect Street	Traffic Study	US 25 North	TOTAL
FUND BALANCE @ JULY 1*	5,500,000	300,200	750,000	332,000	-	32,675	22,175	-	18,465	778	13,824	41,000	-	290	7,011,407
REVENUE															
Tax	1,563,200	195,000	820,000	-	-	-	-	-	-	-	-	-	-	-	2,578,200
Licenses & Permits	5,046,500	-	-	-	-	-	-	-	-	-	-	-	-	-	5,046,500
Charges for Service	501,125	-	3,000	11,000	-	-	-	-	-	-	-	-	-	-	515,125
Fines & Forfeitures	27,350	-	-	-	-	-	-	-	-	-	-	-	-	-	27,350
Other Financing Sources	213,300	740	20,480	1,660	128,853	-	5,150	150,000	10,200	75,000	-	1,800,000	-	100,000	2,505,383
Transfers from Other Funds	(2,058,197)	-	-	100,000	908,197	-	-	-	-	550,000	-	500,000	-	-	-
TOTAL REVENUE	5,293,278	195,740	843,480	112,660	1,037,050	-	5,150	150,000	10,200	625,000	-	2,300,000	-	100,000	10,672,558
EXPENDITURES															
Personnel Services	5,490,773	-	264,315	-	-	-	-	-	-	-	-	-	-	-	5,755,088
Commodities	867,797	-	21,200	-	-	-	-	-	-	-	-	-	-	-	888,997
Contractual Services	1,552,770	500	527,400	12,000	-	-	-	-	-	-	-	-	-	-	2,092,670
Capital Expenses	1,622,861	320,000	643,200	100,000	1,037,050	-	2,500	150,000	-	625,000	13,824	2,300,000	-	100,000	6,914,435
Debt Service	728,911	-	-	274,000	-	-	-	-	-	-	-	-	-	-	1,002,911
TOTAL EXPENDITURES	10,263,112	320,500	1,456,115	386,000	1,037,050	-	2,500	150,000	-	625,000	13,824	2,300,000	-	100,000	16,654,101
ENDING FUND BALANCE	530,166	175,440	137,365	58,660	-	32,675	24,825	-	28,665	778	-	41,000	-	290	1,029,864

**GENERAL FUND SUMMARY
FUND 10**

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
FUND BALANCE @ JULY 1*	\$ 5,703,844	\$ 5,703,844	\$ 5,600,000	\$ 5,510,165	\$ 5,500,000
REVENUE					
Property Tax	1,550,168	1,659,550	1,557,964	1,562,516	1,563,200
Licenses & Permits	4,979,700	5,761,859	4,629,700	4,847,500	5,046,500
Charges for Service	336,702	393,097	336,702	350,553	501,125
Fines & Forfeitures	173,615	80,123	17,207	54,337	27,350
Other Financing Sources	357,100	291,012	357,100	248,100	213,300
Transfers from Other Funds	(1,937,734)	(270,094)	(2,273,997)	(2,334,174)	(2,058,197)
TOTAL REVENUE	<u>5,459,551</u>	<u>7,915,547</u>	<u>4,624,676</u>	<u>4,728,832</u>	<u>5,293,278</u>
EXPENDITURE SUMMARY BY DEPARTMENT:					
Administrative					
City Admin. and City Clerk	347,050	310,964	331,550	329,450	331,100
General Services	1,324,740	1,221,920	1,308,402	1,091,802	1,098,091
Building Maintenance - City Hall	113,930	107,061	108,300	108,318	102,065
Building Maintenance - Annex	53,701	44,201	46,701	46,501	45,301
Business Development	78,710	69,727	107,650	108,650	114,091
Total Administrative	<u>1,918,131</u>	<u>1,753,873</u>	<u>1,902,603</u>	<u>1,684,721</u>	<u>1,690,648</u>
Mayor and City Council	220,703	168,539	228,480	230,180	302,680
Finance	<u>594,200</u>	<u>301,075</u>	<u>989,830</u>	<u>927,400</u>	<u>925,700</u>
Police					
Administrative	477,460	442,643	480,051	480,051	341,902
Police Patrol	1,846,869	1,746,947	2,041,226	2,045,026	2,203,141
Training	19,300	17,054	29,500	29,500	28,550
Total Police	<u>2,343,629</u>	<u>2,206,644</u>	<u>2,550,777</u>	<u>2,554,577</u>	<u>2,573,593</u>
Fire					
Administration	92,314	106,376	174,101	174,589	93,655
Suppression	1,406,937	1,424,412	1,406,896	1,426,346	1,346,271
Training	17,800	5,326	17,800	17,800	19,800
Total Fire	<u>1,517,051</u>	<u>1,536,114</u>	<u>1,598,797</u>	<u>1,618,735</u>	<u>1,459,726</u>
Streets	1,377,316	1,123,154	1,473,193	1,504,593	1,636,050
Codes and Planning	312,800	256,687	397,674	356,875	444,129
Parks					
Parks Operation	478,916	430,644	578,985	618,960	744,922
Swimming Pool	244,850	163,615	265,500	258,250	249,400
Intergenerational Center	33,200	19,840	33,200	34,200	39,200
Total Parks	<u>756,966</u>	<u>614,099</u>	<u>877,685</u>	<u>911,410</u>	<u>1,033,522</u>
GIS/Land Surveying	<u>175,260</u>	<u>149,041</u>	<u>190,023</u>	<u>201,555</u>	<u>197,064</u>
TOTAL EXPENDITURES	<u>9,216,056</u>	<u>8,109,226</u>	<u>10,209,062</u>	<u>9,990,046</u>	<u>10,263,112</u>
REVENUE OVER/(UNDER) EXPENDITURES	(3,756,505)	(193,679)	(5,584,386)	(5,261,214)	(4,969,834)
ENDING FUND BALANCE @ JUNE 30	<u>\$ 1,947,339</u>	<u>\$ 5,510,165</u>	<u>\$ 15,614</u>	<u>\$ 248,951</u>	<u>\$ 530,166</u>

**GENERAL FUND REVENUES BY SOURCE
FUND 10**

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
PROPERTY TAXES					
7100 General Property Tax	\$ 537,000	\$ 581,540	\$ 537,000	\$ 537,000	\$ 540,000
7101 Public Service Property Tax	2,000	6,555	2,000	4,452	8,600
7102 Delinquent Property Tax	7,000	4,585	7,000	7,000	7,000
7104 Property tax - Vehicles	30,000	35,770	30,000	35,000	35,000
7105 In Lieu of Property Taxes	8,000	21,640	8,000	8,000	9,000
7109 M&M Sanitation Franchise Fee	3,000	7,229	3,000	3,500	3,500
7110 Penalty and Interest-Property Tax	2,000	6,690	2,000	2,000	3,000
7111 Franchise Fee - Rumpke	33,400	32,504	33,400	22,000	-
7112 Franchise Fee - Delta Natural Gas	71,000	94,638	71,000	71,000	70,000
7114 Franchise Fee - Bluegrass Energy	358,582	361,680	360,000	360,000	360,000
7117 Franchise Replacement-Utilities	300,000	309,308	300,000	300,000	300,000
7119 Franchise Fee - S. Madison Water	16,150	16,060	16,150	16,150	16,000
7120 Bank Depository Fees	56,414	56,414	56,414	56,414	58,600
7121 State Telecommunication Tax	123,622	123,621	130,000	130,000	130,000
7122 Veolia-Solid Waste	2,000	1,316	2,000	2,000	500
7123 Waste Connections Franchise Fee	-	-	-	8,000	22,000
SUBTOTAL	<u>1,550,168</u>	<u>1,659,550</u>	<u>1,557,964</u>	<u>1,562,516</u>	<u>1,563,200</u>
LICENSES AND PERMITS					
7200 Occ Lic - Insurance	600,000	771,916	600,000	600,000	600,000
7201 Occ Lic - Employees P/R withhold.	4,000,000	4,632,072	3,800,000	4,000,000	4,100,000
7202 Occ Lic - Net Profit	300,000	295,406	150,000	150,000	250,000
7203 Occ Lic - Individual	14,000	7,636	14,000	14,000	14,000
7204 Occ Lic - Regulated	4,000	4,220	4,000	4,000	4,000
7205 Occ Lic - Business License	1,200	1,065	1,200	1,200	1,000
7206 Occ Lic - Penalty and Interest	200	45	200	200	200
7207 Building Permits	30,000	29,481	30,000	30,000	30,000
7209 Electrical Permits	30,000	19,708	30,000	35,000	35,000
7210 Codes Violations	300	310	300	1,100	300
7211 Mechanical Permits	-	-	-	12,000	12,000
SUBTOTAL	<u>4,979,700</u>	<u>5,761,859</u>	<u>4,629,700</u>	<u>4,847,500</u>	<u>5,046,500</u>
CHARGES FOR SERVICES					
7301 Court Fees	43,000	55,468	43,000	43,000	43,000
7302 Cingular Cell Tower Rent	10,500	9,458	10,500	10,500	11,000
7303 Plat Review Fees	4,000	4,719	4,000	4,000	4,500
7304 GIS Mapping Fees	1,000	24	1,000	500	100
7310 Spec Police Svc.	-	-	-	4,000	1,000
7311 Spec Fire Service - County	38,000	38,000	38,000	38,000	38,000
7312 County Donation to Recreation	17,500	17,500	17,500	17,500	18,125
7320 Community School-SRO	35,000	36,020	35,000	35,000	35,000
7324 County School-SRO	35,000	36,763	35,000	35,000	35,000
7326 Grant-Police Equipment	-	-	-	8,851	5,000
7328 Ins 2004 Crown Vic Police Car	-	1,933	-	-	-

7333	Governor Highway Safety	4,000	3,169	4,000	5,900	5,800
7334	ARC Grant	-	-	-	-	13,000
7338	KLC Safety Program	2,500	-	2,500	-	-
7340	Street Cut Permits	2,000	2,158	2,000	2,000	1,000
7345	KLC - Safety Grant	-	3,000	-	-	-
7347	Safe Neighborhoods-Police	677	1,141	677	677	-
7349	Concessions - Park	15,000	20,083	15,000	15,000	15,000
7350	Safe Routes to School	-	9,184	-	-	-
7351	Concessions - Pool	30,000	26,000	30,000	27,000	27,000
7352	Miscellaneous Income	4,500	9,549	4,500	9,100	9,100
7353	Tower-Reimburse Tree Cut	3,200	3,200	3,200	-	-
7354	Codes - Demolition/Clean-up	2,000	-	2,000	2,000	2,000
7355	Softball Fees	2,000	1,350	2,000	1,500	-
7357	Park Rental Fees	2,500	4,805	2,500	3,500	1,700
7359	Parks - Donations	500	60	500	500	100
7360	Swimming Pool Fees	50,000	62,724	50,000	50,000	50,000
7361	Aerobics Class	2,000	2,859	2,000	2,000	2,000
7363	Folk Center Rental Fees	17,500	15,742	17,500	15,700	15,700
7366	Field Rental Fees	125	125	125	125	800
7370	Intergenerational Center Rental	4,200	4,450	4,200	4,200	4,200
7371	Intergenerational Utilities	10,000	15,113	10,000	15,000	13,000
7372	Donation of Fixed Assets	-	8,500	-	-	150,000
	SUBTOTAL	336,702	393,097	336,702	350,553	501,125

FINES & FORFEITURES

7401	Fingerprint Charge	200	490	200	700	800
7402	Police - Accident Reports	1,500	1,288	1,500	1,500	1,800
7403	Police - Parking Fines	8,000	7,372	8,000	8,000	8,000
7404	FEMA Storm Damage Reimbursement	156,408	41,903	-	10,000	-
7405	Bluegrass ADD-Street Empl	1,137	1,136	1,137	1,137	-
7413	Insurance 2006 Ford Cr Vic	-	15,784	-	-	-
7415	Court Restitution-Police	370	370	370	300	400
7416	Berea PD-Special Olympics	6,000	11,780	6,000	10,000	10,000
7418	Police Service Fees	-	-	-	200	350
7470	NRCS Grant	-	-	-	22,500	6,000
	SUBTOTAL	173,615	80,123	17,207	54,337	27,350

OTHER FINANCING SOURCES

7601	Sales - Fixed Assets	-	1,371	-	1,000	1,000
7603	Misc. Rent & Royalties	11,000	9,495	11,000	10,000	10,000
7606	Interest Income - Checking	1,000	1,237	1,000	1,000	1,200
7607	Interest Income on CD'S	200,000	108,654	200,000	80,000	45,000
7850	Police Incentive	89,900	104,126	89,900	89,900	89,900
7851	Fire Incentive	55,000	66,124	55,000	66,000	66,000
7852	Burn Permits-Fire	200	5	200	200	200
	SUBTOTAL	357,100	291,012	357,100	248,100	213,300

TRANSFERS

7823	Transfer to Berea Corridor Engineering	-	-	-	68,890	-
7826	Tfr. to Tourism Fund	(280)	(280)	-	-	-
7833	Tfr to Industrial Development Authority	(690,000)	(100,000)	(650,000)	(650,000)	(100,000)
7836	Tfr to Mayde Road	-	-	-	-	-

7837	Tfr to Prospect Street Upgrade	(440,000)	(80,000)	(500,000)	(500,000)	(500,000)
7840	Tfr to Menelaus Pike Fund	(200,000)	-	(550,000)	(550,000)	(550,000)
7841	Tfr from Tourism	180,000	201,383	190,000	-	-
7843	Tfr from Mayde Road	100,000	100,000	-	-	-
7844	Trf to Berea City Park	(12,650)	(12,650)	-	-	-
7845	Tfr. to Capital Project Reserve	(770,500)	(225,000)	(763,997)	(703,064)	(908,197)
7847	Tfr. from Chestnut St Park	34,035	-	-	-	-
7858	Trf to Utilities Depreciation	-	(15,208)	-	-	-
7859	Trf to Utilities Revenue	(138,339)	(138,339)	-	-	-
	SUBTOTAL	<u>(1,937,734)</u>	<u>(270,094)</u>	<u>(2,273,997)</u>	<u>(2,334,174)</u>	<u>(2,058,197)</u>
	TOTAL REVENUE	<u>\$ 5,459,551</u>	<u>\$ 7,915,547</u>	<u>\$ 4,624,676</u>	<u>\$ 4,728,832</u>	<u>\$ 5,293,278</u>

**2011-2012 BUDGET
FEE SCHEDULE BY DEPARTMENT**

FINANCE

Business License

Business Located Within City Limits	\$10 for life of business
Itinerant merchant (outside city limits)	\$25/year or \$10/day
Collection Agency	\$40/year
Peddler	\$25/year or \$10/day
Solicitor	\$100/year or \$10/day
Life Insurance Company	\$100/year or \$25/quarter
Loan Company	\$350/year
Delivery	\$50/year
Carnival	\$300/week
Pawn	\$250/year
Precious Metal Dealer	\$50/event if transient or \$50 lifetime if permanent business
Billiard	\$200/year + \$25/table/year
Fortune Teller	\$200/day
Golf Course	\$100/year
Laundry	\$100/year
Shooting Gallery	\$150/year
Skating Rink	\$150/year
Vending	\$10/machine/year (non-profits are exempt)

Taxes

Insurance Tax	6% of premiums
Occupational License Fees on Payroll	2% of gross wages
Occupational License Fees on Net Profit	2% of net profit
Property Tax Rate	\$0.099 per \$100 of assessed value
Property Tax Penalty	10% if paid after deadline
Property Tax Interest	10% per annum if paid after deadline
Restaurant Tax	3% of retail sales
Motel Tax	3% of room rent
Public Service Prop Tax	\$0.099 per \$100 of assessed value
Bank Deposit Tax	0.25% of total deposits

PARKS AND RECREATION

Facility Rentals

Large Picnic Shelter	\$50/day (10am-dark)
Small Picnic Shelter	\$25/day (10am-dark)
Baseball/Softball Field - With Lights	\$125/field/day
Baseball/Softball Field - Without Lights	\$100/field/day
Clean up/Damage Deposit	\$50
Folk Center Rental	\$65-\$390 (depending on number of people and duration)
Folk Center Clean Up Fee	\$50
Folk Center Set Up Fee	\$50

Swimming Pool

Admission - Children 17 & Under	\$3/day
Admission - Adults 18 & Up	\$4/day
Daily Admission - Twilight Rate (after 4:30pm) All	\$2/evening
Private Pool Parties - Up to 100 People	\$200/evening (7pm-9pm)
Private Pool Parties - Over 100 People	\$3/person

Programs

Quilting Workshops	\$250/workshop
Aerobics	\$3/visit; \$25 for 10 visits; \$50 for 20 visits
Ballroom Dancing Adults	\$35 single or \$60 couples
Swim Lessons & Toddler & Me Class	\$40 for 8 classes
Guard Start	\$25 for 5 classes

CODES AND PLANNING

Building Permits

Project Valuation Does Not Exceed \$2000	\$20
Project Valuation \$2,001 to \$15,000	\$20 + \$5 for each \$1,000 over \$2,000
Project Valuation \$15,001 to \$100,000	\$85 + 2.75 for each \$1,000 over \$15,000
Project Valuation \$100,001 to \$500,000,	\$318.75 + \$1.25 for each \$1,000 over \$100,000
Project Valuation \$501,000 to \$1,000,000,	\$818.75 + \$0.50 for each \$1,000 over \$501,000
Project Valuation Over \$1,000,001	\$1,068.75 + \$0.20 for each \$1,000 over
Additional Inspection (beyond 2 trips)	\$30/trip
Demolition permit	\$20/structure

Mechanical Permits

Single Family and Duplexes	Based on State mandated fees per contract
Multifamily	Based on State mandated fees per contract
Commercial Buildings	Based on State mandated fees per contract
Industrial Buildings	Based on State mandated fees per contract

Sign Permits

First \$1,000 of Sign Value	\$30
Each Additional \$1,000 of Sign Value Over \$1,000	\$15
Temporary Advertising Device	\$5

Electrical Fees

Residential: Single Family 100 AMP Service	\$135
Residential: Single Family 200 AMP Service	\$150
Residential: Single Family 400 AMP Service	\$200
Residential: Duplex 200 AMP	\$225
Residential: Duplex 400 AMP	\$250
Commercial Multifamily (less than \$50,000) 200 AMP Service	\$175 + \$25/unit
Commercial Multifamily (less than \$50,000) 400 AMP Service	\$320 + \$25/unit
Commercial Multifamily (less than \$50,000) 600 AMP Service	\$450 + \$25/unit
Commercial Multifamily (less than \$50,000) 800 AMP Service	\$560 + \$25/unit
Commercial Multifamily (less than \$50,000) 1000 AMP Service	\$650 + \$25/unit

Contract Based Pricing - \$50,000-\$200,000	Contract x 0.010
Contract Based Pricing - \$200,0001-\$400,000	Contract x 0.009
Contract Based Pricing - \$400,001 and over	Contract x 0.008
Temporary Service (Construction Service)	\$40
Service Change	\$45
Mobil Home Service	\$45
One Time Inspection	\$45
Barns, Garages, Outbuildings, Pump Station (New Service)	\$100
Signs	\$45
Swimming Pools, Additions (2 trips)	\$90

Application Fees and Other Service Fees

Board of Adjustment - Variance Request	\$150
Board of Adjustment - Conditional Use	\$150
Board of Adjustment - Appeals (refunded if appeal is won)	\$75
Architectural Review Board Application Fee	\$150
Architectural Review Board - Appeal Fee (refunded if appeal is won)	\$75
Zone Change Request	\$350
Development Plans - R1, R2-	\$200
Development Plans - R1T, R3, B1, B2 -	\$400
Development Plans - PF, INS, P1, MP -	\$500
Development Plans - B3, B4, PUD, I -	\$600
18x24 Blueline of Survey Records	\$10
36x48 Blueline of Survey Records	\$12
Copies of Zoning and Subdivision Regulations	\$10 unbound; \$12 bound
Street Work Permit	\$25 + \$2.5/foot after first 20 feet

Maps and Photos

81/2 x 11 to 11 x 17 Plot of Digital Map (Existing - no drafting)	\$4
18x24 plot of Digital Map (Existing - no drafting)	\$6
24x36 Plot of Digital Map (Existing - no drafting)	\$8
36x48 Plot Digital Map (Existing - no drafting)	\$10
82x11 To 11x17 Aerial Photo, Photo or Zone Map	\$8
18x24 Aerial Photo, Photo or Zone Map	\$12
24x36 Aerial Photo, Photo or Zone Map	\$16
36x48 Aerial Photo, Photo or Zone Map	\$24

Plat Fees

Minor Plat - R-1, R1T, OR R-2 ZONES	\$40 +\$2.50/lot
Minor Plat - R-3 ZONES	\$50 +\$ 2.50/lot
Minor Plat - P-1, B-1, B-2, PF ZONES	\$75 + \$2.50/lot
Minor Plat - INDUSTRIAL ZONES	\$150 + \$2.50/lot
Minor Plat - PUD	\$150 + \$2.50/lot
Preliminary Plat - R-1, R1T, OR R-2 ZONES	\$100 + \$12/lot
Preliminary Plat - R-3 ZONES	\$125 + \$12/lot
Preliminary Plat - P-1, B-1, B-2, B-4, PF ZONES	\$150 + \$12/lot
Preliminary Plat - Industrial	\$200 + \$12/lot
Preliminary - PUD	\$200 + \$12/lot
Final Plat - R-1, R1T, OR R-2 ZONES	\$75 + \$7/lot

Final Plat - R-3 ZONES	\$100 + \$7/lot
Final Plat - P-1, B-1, B-2, B-4, PF ZONES	\$125 + \$7/lot
Final Plat - Industrial	\$200 + \$7/lot
Final Plat - PUD	\$200 + \$7/lot

FIRE DEPARTMENT

Burn Permit	First two are free; \$10/permit each additional
Fire Reports	\$2/report

POLICE DEPARTMENT

Reports

Accidents	\$5
DVDs/Video	\$10
Photographs	\$1/page

Parking Violations

2 Hour Violation	\$10
Double Parking	\$15
Parking within 10 ft. of Fire Hydrant	\$15
Parking on Wrong Side of Roadway	\$15
Parking on Yellow Curb	\$15
Parking on Sidewalk	\$15
Parking in No Parking Zone	\$15
Parking Across Pedestrian Walk	\$15
Blocking Intersection or Driveway	\$15
Prohibited parking	\$15
Parking in Handicap Zone	\$50

Service Fee

Warrant	\$30
Summons	\$30

Other

Fingerprints	\$10
Parade Permit	\$50/event

UTILITIES

Electric Connection Fee

Fee for Each Meter	\$50
Residential Electric Deposit	\$150

Water Connection Fee

5/8" (3/4") Meter	\$425
1" Meter	\$750
2" Meter	\$2,000
3" Meter	\$2,750
Residential Water Deposit	\$50

Sewer Connection Fees

Inside City Limits Connecting to BMU Water System

5/8" (3/4") Meter	\$400
1" Meter	\$1,000
2" Meter	\$3,200
3" Meter	\$6,400
4" Meter	\$10,000
Residential Sewer Deposit	\$40

Inside Limits Not Connected to BMU Water System

5/8" (3/4") Meter	\$600
1" Meter	\$1,500
1 1/2" Meter	\$3,000
2" Meter	\$4,800
3" Meter	\$9,600
4" Meter	\$15,000
Residential Sewer Deposit	\$60

Outside City Limits Not Connected to BMU Water System

5/8" (3/4") Meter	\$800
1" Meter	\$2,000
1 1/2" Meter	\$4,000
2" Meter	\$6,400
3" Meter	\$12,800
4" Meter	\$20,000
Residential Sewer Deposit	\$60

Disconnection and Penalties

Disconnection Fees (each utility)	\$20
Late Payment Penalty	\$10%

ADMINISTRATION

ACTIVITIES

The Administration Department is responsible, under the direction of the Mayor, for the daily operation of the City. The Administration Department supervises budget account numbers 1005, 1006, 1007, 1008, 1009 and 1010. The duties include, but are not limited to, daily supervision of department heads, citizen complaints, budget and financial management, procurement, personnel records, health insurance, workers compensation, and County Employees Retirement records, reports, and claims, and other related, administrative duties.

This department assures that all administrative ordinances, policies, and laws are uniformly applied. Specific duties also consist of all City employee personnel actions, telephone calls, inter-governmental contributions and the maintenance of City Hall.

STAFFING LEVELS

ADMINISTRATION

<u>POSITION</u>		<u>AUTHORIZED NUMBER</u>
City Administrator/Clerk	Randy Stone	1
Corporation Counsel	James T. Gilbert	1
Administrative Assistant	Cheryl Chasteen	1
Business Development Director	Thomas McCay	1

BUILDING MAINTENANCE

Janitors	Earl Seals Rick Abney	2
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GENERAL FUND EXPENDITURES BY DEPARTMENT

ADMINISTRATION

1005

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
PERSONNEL SERVICES (1000)					
1001 Salaries: Full-Time	\$ 214,000	\$ 198,605	\$ 200,000	\$ 200,000	\$ 200,000
1005 Overtime Pay	2,000	3,022	2,400	2,400	2,400
1101 Medical and Life Ins.	18,600	12,986	16,000	16,000	15,000
1102 City Pension Contributions	34,000	32,433	30,000	30,000	33,000
1104 City Fica Contributions	13,100	11,476	13,000	13,000	13,000
1111 Medicare	3,100	2,684	3,100	3,100	3,000
SUBTOTAL	<u>284,800</u>	<u>261,206</u>	<u>264,500</u>	<u>264,500</u>	<u>266,400</u>
COMMODITIES (2000)					
2001 General Office Supplies	6,000	3,417	6,000	6,000	6,000
2009 Books and Manuals	6,000	8,475	7,500	7,500	7,700
2401 Fuel, Motor Veh.	2,000	1,341	2,000	2,000	3,800
SUBTOTAL	<u>14,000</u>	<u>13,233</u>	<u>15,500</u>	<u>15,500</u>	<u>17,500</u>
CONTRACTUAL SERVICES (3000)					
3001 Legal Services	2,500	1,467	1,500	1,500	1,000
3011 Other Professional Services	9,000	10,278	9,000	9,000	7,000
3112 General Printing	2,000	142	2,000	2,000	1,500
3115 Legal Advertising	5,000	4,481	5,000	5,000	5,000
3120 Maintenance Service Contracts	1,000	-	1,000	1,000	1,000
3131 Maintenance Gas Pumps St2	2,000	-	2,000	1,000	1,000
3406 Rentals and Leases	1,200	348	1,200	1,200	1,200
3502 Conference/Meeting Exp.	2,200	3,001	3,800	3,800	3,800
3504 Professional Membership	1,000	1,280	1,300	1,300	1,700
3505 Education/Tuition	500	475	500	500	500
3509 Vehicle Mileage Reimbursement	150	-	150	150	-
3601 Postage	13,000	10,310	13,000	15,000	15,000
SUBTOTAL	<u>39,550</u>	<u>31,782</u>	<u>40,450</u>	<u>41,450</u>	<u>38,700</u>
CAPITAL EXPENSES (4000)					
4001 Office Equipment/Furniture	1,200	-	1,800	1,500	1,500
4002 Computer Equipment	2,000	-	3,800	2,000	2,000
4003 Printers and Typewriters	500	-	500	500	500
4005 Copy Machine (Lease Purchase)	5,000	4,743	5,000	4,000	4,500
SUBTOTAL	<u>8,700</u>	<u>4,743</u>	<u>11,100</u>	<u>8,000</u>	<u>8,500</u>
TOTAL EXPENDITURES	<u>\$ 347,050</u>	<u>\$ 310,964</u>	<u>\$ 331,550</u>	<u>\$ 329,450</u>	<u>\$ 331,100</u>

GENERAL FUND EXPENDITURES BY DEPARTMENT

ADMINISTRATION

1006

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
CONTRACTUAL SERVICES (3000)					
3011 Other Professional Services	\$ 4,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
3202 Unemployment Insurance	4,980	4,524	4,980	4,980	4,980
3205 Employee Disability Insurance	6,200	4,433	6,200	6,200	4,500
3208 Workers Comp. Insurance	170,100	139,575	150,000	150,000	146,000
3210 Insurance - Property	72,000	26,781	72,000	30,000	25,000
3211 Insurance - Gen. Liability	279,000	259,920	279,000	110,000	110,700
3301 Telephone - Basic Charges	31,000	35,495	35,000	35,000	35,000
3312 Internet & Computer Services	30,000	24,332	25,000	30,000	40,000
SUB-TOTAL	<u>597,280</u>	<u>495,060</u>	<u>575,180</u>	<u>369,180</u>	<u>369,180</u>
DEBT SERVICES (5000)					
5005 Principal on Park Note	620,000	620,000	655,000	645,000	660,000
5006 Interest on Park Note	106,860	106,860	77,622	77,622	68,911
5007 Trustee Fees - Park Note	600	-	600	-	-
SUB-TOTAL	<u>727,460</u>	<u>726,860</u>	<u>733,222</u>	<u>722,622</u>	<u>728,911</u>
TOTAL EXPENDITURES	<u>\$ 1,324,740</u>	<u>\$ 1,221,920</u>	<u>\$ 1,308,402</u>	<u>\$ 1,091,802</u>	<u>\$ 1,098,091</u>

GENERAL FUND EXPENDITURES BY DEPARTMENT

CITY HALL

1007

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
PERSONNEL SERVICES (1000)					
1001 Salaries: Full Time	\$ 24,220	\$ 24,310	\$ 24,700	\$ 24,700	\$ 24,400
1005 Overtime	1,000	-	1,000	1,000	1,000
1101 Medical and Life Ins.	5,060	4,624	5,425	5,425	670
1102 City Pension Contributions	3,915	3,938	4,200	4,200	4,820
1104 City FICA Contributions	1,565	1,432	1,600	1,600	1,600
1111 Medicare	370	335	375	375	375
SUBTOTAL	<u>36,130</u>	<u>34,639</u>	<u>37,300</u>	<u>37,300</u>	<u>32,865</u>
COMMODITIES (2000)					
2101 Operating Supplies	-	-	-	18	-
2108 Janitorial Supplies	17,000	14,501	15,000	15,000	15,000
2109 Other Operational Supplies	2,000	1,559	2,000	2,000	2,000
2201 Uniforms & Gear	500	358	500	500	500
SUBTOTAL	<u>19,500</u>	<u>16,418</u>	<u>17,500</u>	<u>17,518</u>	<u>17,500</u>
CONTRACTUAL SERVICES (3000)					
3118 Building Repairs	12,000	16,321	10,000	10,000	10,000
3120 Maintenance Service Contracts	2,000	2,659	2,200	2,200	2,400
3304 Electric	30,000	26,451	28,000	28,000	26,000
3306 Natural Gas	11,000	7,026	10,000	10,000	10,000
3307 Water	1,100	1,255	1,100	1,100	1,100
3308 Sewer Service	700	794	700	700	700
3309 Refuse Collection	1,500	1,498	1,500	1,500	1,500
SUBTOTAL	<u>58,300</u>	<u>56,004</u>	<u>53,500</u>	<u>53,500</u>	<u>51,700</u>
TOTAL EXPENDITURES	<u>\$ 113,930</u>	<u>\$ 107,061</u>	<u>\$ 108,300</u>	<u>\$ 108,318</u>	<u>\$ 102,065</u>

GENERAL FUND EXPENDITURES BY DEPARTMENT

ANNEX BUILDING MAINTENANCE

1008

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
PERSONNEL SERVICES (1000)					
1002 Salaries: Part Time	\$ 18,500	\$ 18,926	\$ 18,500	\$ 18,500	\$ 18,500
1104 City FICA Contributions	1,135	1,173	1,135	1,135	1,135
1111 Medicare	266	274	266	266	266
SUBTOTAL	<u>19,901</u>	<u>20,373</u>	<u>19,901</u>	<u>19,901</u>	<u>19,901</u>
CONTRACTUAL SERVICES (3000)					
3118 Building Repairs	10,000	8,061	7,500	7,000	7,000
3120 Maintenance Service Contracts	2,000	2,025	2,000	2,000	2,100
3301 Telephone	500	-	-	-	-
3304 Electric	14,000	10,240	10,000	10,300	10,300
3306 Natural Gas	5,000	2,113	5,000	5,000	4,000
3307 Water	500	180	500	500	500
3308 Sewer Service	300	113	300	300	300
3309 Refuse Collection	1,500	1,096	1,500	1,500	1,200
SUBTOTAL	<u>33,800</u>	<u>23,828</u>	<u>26,800</u>	<u>26,600</u>	<u>25,400</u>
TOTAL	<u>\$ 53,701</u>	<u>\$ 44,201</u>	<u>\$ 46,701</u>	<u>\$ 46,501</u>	<u>\$ 45,301</u>

GENERAL FUND EXPENDITURES BY DEPARTMENT

BUSINESS DEVELOPMENT

1009

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
PERSONNEL SERVICES (1000)					
1001 Salaries: Full Time	\$ 44,100	\$ 45,790	\$ 44,982	\$ 44,982	\$ 47,880
1101 Medical and Life Ins.	7,900	7,062	7,900	7,900	7,900
1102 City Pension Contributions	7,130	7,173	7,616	7,616	9,100
1104 City FICA Contributions	2,740	2,460	2,789	2,789	3,000
1111 Medicare	640	575	652	652	700
SUBTOTAL	<u>62,510</u>	<u>63,060</u>	<u>63,939</u>	<u>63,939</u>	<u>68,580</u>
COMMODITIES (2000)					
2001 General Office Supplies	1,800	770	1,800	1,800	1,800
2009 Books and Manuals	250	-	250	250	250
2202 Clothing	250	-	250	250	250
2401 Vehicle Fuel	2,200	1,092	2,200	2,200	4,000
SUBTOTAL	<u>4,500</u>	<u>1,862</u>	<u>4,500</u>	<u>4,500</u>	<u>6,300</u>
CONTRACTUAL SERVICES (3000)					
3001 Legal Services	1,000	-	1,000	1,000	1,000
3002 Professional Services	1,000	-	1,000	1,000	1,000
3112 General Printing Service	500	4	500	500	500
3116 Media Material	2,500	2,529	2,500	2,500	1,500
3117 Equipment Repair/Maintenance	500	377	500	1,500	1,500
3502 Conference and Meetings	3,000	1,645	5,500	5,500	5,000
3503 Education /Training	1,000	-	1,000	1,000	1,000
3504 Professional Memberships	500	250	800	800	800
SUBTOTAL	<u>10,000</u>	<u>4,805</u>	<u>12,800</u>	<u>13,800</u>	<u>12,300</u>
CAPITAL EXPENSES (4000)					
4107 Office Furniture	200	-	200	200	200
4401 Automobile	-	-	24,711	24,711	24,711
4407 Computer	1,500	-	1,500	1,500	2,000
SUBTOTAL	<u>1,700</u>	<u>-</u>	<u>26,411</u>	<u>26,411</u>	<u>26,911</u>
TOTAL EXPENDITURES	<u>\$ 78,710</u>	<u>\$ 69,727</u>	<u>\$ 107,650</u>	<u>\$ 108,650</u>	<u>\$ 114,091</u>

CITY OF BEREA, KENTUCKY
 General Obligation Refunding Bond
 J.C. Bradford - (Central Bank & Trust)
 CITY PARK LOAN (REFINANCED)
 Dated February 9, 1999

DATE	INTEREST RATE	INTEREST COMPONENT	PRINCIPAL COMPONENT	PERIOD TOTAL	FISCAL YEAR TOTAL
April 1, 1999	4.00	\$24,818.75		\$24,818.75	\$24,818.75
Oct. 1, 1999	4.00	\$49,637.50	\$130,000.00	\$179,637.50	
April 1, 2000	4.00	\$47,037.50		\$47,037.50	\$226,675.00
Oct. 1, 2000	4.00	\$47,037.50	\$135,000.00	\$182,037.50	
April 1, 2001	4.00	\$44,337.50		\$44,337.50	\$226,375.00
Oct 1, 2001	4.00	\$44,337.50	\$145,000.00	\$189,337.50	
April 1, 2002	4.00	\$41,437.50		\$41,437.50	\$230,775.00
Oct 1, 2002	4.00	\$41,437.50	\$150,000.00	\$191,437.50	
April 1, 2003	4.00	\$38,437.50		\$38,437.50	\$229,875.00
Oct. 1, 2003	4.10	\$38,437.50	\$155,000.00	\$193,437.50	
April 1, 2004	4.10	\$35,260.00		\$35,260.00	\$228,697.50
Oct 1, 2004	4.10	\$35,260.00	\$160,000.00	\$195,260.00	
April 1, 2005	4.10	\$31,980.00		\$31,980.00	\$227,240.00
Oct 1, 2005	4.10	\$31,980.00	\$170,000.00	\$201,980.00	
April 1, 2006	4.10	\$28,495.00		\$28,495.00	\$230,475.00
Oct 1, 2006	4.10	\$28,495.00	\$175,000.00	\$203,495.00	
April , 2007	4.10	\$24,907.50		\$24,907.50	\$228,402.50
Oct 1, 2007	4.10	\$24,907.50	\$180,000.00	\$204,907.50	
April 1, 2008	4.10	\$21,217.50		\$21,217.50	\$226,125.00
Oct 1, 2008	4.10	\$21,217.50	\$185,000.00	\$206,217.50	
April 1, 2009	4.10	\$17,425.00		\$17,425.00	\$223,642.50
Oct 1, 2009	4.10	\$17,425.00	\$200,000.00	\$217,425.00	
April 1, 2010	4.10	\$13,325.00		\$13,325.00	\$230,750.00
Oct 1, 2010	4.10	\$13,325.00	\$210,000.00	\$223,325.00	
April 1, 2011	4.10	\$9,020.00		\$9,020.00	\$232,345.00

DATE	INTEREST RATE	INTEREST COMPONENT	PRINCIPAL COMPONENT	PERIOD TOTAL	FISCAL YEAR TOTAL
Oct 1, 2011	4.10	\$9,020.00	\$215,000.00	\$224,020.00	
April 1 2012	4.10	\$4,612.50		\$4,612.50	\$228,632.50
Oct 1, 2012	4.10	\$4,612.50	\$225,000.00	\$229,612.50	\$229,612.50
SUBTOTALS		\$789,441.25	\$2,435,000.00	\$3,224,441.25	\$3,224,441.25
LESS ACCRUED		(\$10,479.03)		(\$10,479.03)	(\$10,479.03)
TOTALS		\$778,962.22	\$2,435,000.00	\$3,213,962.22	\$3,213,962.22

City of Berea, Kentucky
General Obligation Bonds
Series 2008
Issue Summary

Debt Service Schedule

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
04/17/2008	-	-	-	-	-
06/01/2008	-	-	11,033.91	11,033.91	-
06/30/2008	-	-	-	-	11,033.91
12/01/2008	415,000.00	2.250%	45,138.75	460,138.75	-
06/01/2009	-	-	40,470.00	40,470.00	-
06/30/2009	-	-	-	-	500,608.75
12/01/2009	420,000.00	2.300%	40,470.00	460,470.00	-
06/01/2010	-	-	35,640.00	35,640.00	-
06/30/2010	-	-	-	-	496,110.00
12/01/2010	435,000.00	2.400%	35,640.00	470,640.00	-
06/01/2011	-	-	30,420.00	30,420.00	-
06/30/2011	-	-	-	-	501,060.00
12/01/2011	445,000.00	2.500%	30,420.00	475,420.00	-
06/01/2012	-	-	24,857.50	24,857.50	-
06/30/2012	-	-	-	-	500,277.50
12/01/2012	455,000.00	2.700%	24,857.50	479,857.50	-
06/01/2013	-	-	18,715.00	18,715.00	-
06/30/2013	-	-	-	-	498,572.50
12/01/2013	225,000.00	2.900%	18,715.00	243,715.00	-
06/01/2014	-	-	15,452.50	15,452.50	-
06/30/2014	-	-	-	-	259,167.50
12/01/2014	235,000.00	3.000%	15,452.50	250,452.50	-
06/01/2015	-	-	11,927.50	11,927.50	-
06/30/2015	-	-	-	-	262,380.00
12/01/2015	240,000.00	3.100%	11,927.50	251,927.50	-
06/01/2016	-	-	8,207.50	8,207.50	-
06/30/2016	-	-	-	-	260,135.00
12/01/2016	250,000.00	3.200%	8,207.50	258,207.50	-
06/01/2017	-	-	4,207.50	4,207.50	-
06/30/2017	-	-	-	-	262,415.00
12/01/2017	255,000.00	3.300%	4,207.50	259,207.50	-
06/30/2018	-	-	-	-	259,207.50
Total	\$3,375,000.00	-	\$435,967.66	\$3,810,967.66	-

City of Berea, Kentucky
 General Obligation Bonds
 Series 2008
 Recreational Park Project

Debt Service Schedule

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
04/17/2008	-	-	-	-	-
06/01/2008	-	-	7,699.23	7,699.23	-
06/30/2008	-	-	-	-	7,699.23
12/01/2008	201,416.00	2.250%	31,496.86	232,912.86	-
06/01/2009	-	-	29,230.93	29,230.93	-
06/30/2009	-	-	-	-	262,143.79
12/01/2009	201,501.00	2.300%	29,230.93	230,731.93	-
06/01/2010	-	-	26,913.67	26,913.67	-
06/30/2010	-	-	-	-	257,645.60
12/01/2010	211,303.00	2.400%	26,913.67	238,216.67	-
06/01/2011	-	-	24,378.04	24,378.04	-
06/30/2011	-	-	-	-	262,594.71
12/01/2011	215,754.00	2.500%	24,378.04	240,132.04	-
06/01/2012	-	-	21,681.11	21,681.11	-
06/30/2012	-	-	-	-	261,813.15
12/01/2012	219,712.00	2.700%	21,681.11	241,393.11	-
06/01/2013	-	-	18,715.00	18,715.00	-
06/30/2013	-	-	-	-	260,108.11
12/01/2013	225,000.00	2.900%	18,715.00	243,715.00	-
06/01/2014	-	-	15,452.50	15,452.50	-
06/30/2014	-	-	-	-	259,167.50
12/01/2014	235,000.00	3.000%	15,452.50	250,452.50	-
06/01/2015	-	-	11,927.50	11,927.50	-
06/30/2015	-	-	-	-	262,380.00
12/01/2015	240,000.00	3.100%	11,927.50	251,927.50	-
06/01/2016	-	-	8,207.50	8,207.50	-
06/30/2016	-	-	-	-	260,135.00
12/01/2016	250,000.00	3.200%	8,207.50	258,207.50	-
06/01/2017	-	-	4,207.50	4,207.50	-
06/30/2017	-	-	-	-	262,415.00
12/01/2017	255,000.00	3.300%	4,207.50	259,207.50	-
06/30/2018	-	-	-	-	259,207.50
Total	\$2,254,686.00	-	\$360,623.59	\$2,615,309.59	-

City of Berea, Kentucky

General Obligation Bonds

Series 2008

Industrial Park Project

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
04/17/2008	-	-	-	-	-
06/01/2008	-	-	3,334.68	3,334.68	-
06/30/2008	-	-	-	-	3,334.68
12/01/2008	213,584.00	2.250%	13,641.89	227,225.89	-
06/01/2009	-	-	11,239.07	11,239.07	-
06/30/2009	-	-	-	-	238,464.96
12/01/2009	218,499.00	2.300%	11,239.07	229,738.07	-
06/01/2010	-	-	8,726.33	8,726.33	-
06/30/2010	-	-	-	-	238,464.40
12/01/2010	223,697.00	2.400%	8,726.33	232,423.33	-
06/01/2011	-	-	6,041.96	6,041.96	-
06/30/2011	-	-	-	-	238,465.29
12/01/2011	229,246.00	2.500%	6,041.96	235,287.96	-
06/01/2012	-	-	3,176.39	3,176.39	-
06/30/2012	-	-	-	-	238,464.35
12/01/2012	235,288.00	2.700%	3,176.39	238,464.39	-
06/30/2013	-	-	-	-	238,464.39
Total	\$1,120,314.00		\$75,344.07	\$1,195,658.07	

CITY COUNCIL/MAYOR

ACTIVITIES

The City Council and Mayor develop general policies, adopt ordinances, enact the budget, and provide guidance to the City. The council serves as the legislative body with the Mayor being the executive of the city. Council members are elected for a two (2) year term and the Mayor is elected for a four (4) year term. All positions are non-partisan. The Council has three (3) standing committees, personnel, finance, and public works. Specific department roles are listed in the Berea Code of Ordinances and the Kentucky Revised Statutes.

STAFFING LEVELS

ADMINISTRATION

<u>POSITION</u>		AUTHORIZED NUMBER
Mayor	Steven Connelly	1
City Council Members	Richard Bellando Virgil Burnside Violet Farmer Truman Fields Glenn Jennings Diane Kerby Jerry Little Billy Wagers	8

GENERAL FUND EXPENDITURES BY DEPARTMENT

MAYOR/CITY COUNCIL

1010

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
PERSONNEL SERVICES (1000)					
1002 Part Time	\$ 52,800	\$ 50,400	\$ 52,800	\$ 52,800	\$ 52,800
1104 City FICA Contributions	3,274	3,125	3,274	3,274	3,274
1111 Medicare	766	731	766	766	766
SUBTOTAL	56,840	54,256	56,840	56,840	56,840
COMMODITIES (2000)					
2404 Storm Damage	(1,222)	(1,222)	-	-	-
SUBTOTAL	(1,222)	(1,222)	-	-	-
CONTRACTUAL SERVICES (3000)					
3130 Dog Warden - County	7,500	7,000	7,500	7,500	7,500
3502 Conference/Meeting Exp.	23,000	19,334	18,000	18,000	20,000
3605 Contributions - KY League	2,200	2,619	2,620	2,620	2,620
3606 Contribution - Vol. Firemen	28,000	25,000	25,000	25,000	25,000
3612 Blue Grass ADD	1,720	3,440	1,720	1,720	1,720
3617 Madison County Airport	10,000	10,000	10,000	10,000	25,000
3634 Spoonbread Festival	2,365	2,364	-	1,700	1,700
3647 Senior Citizens Meal Program	1,500	1,500	2,000	2,000	-
3648 Southern Growth Policies	-	-	-	-	7,500
3649 Economic Development Facilitator	-	-	-	-	10,000
SUBTOTAL	76,285	71,257	66,840	68,540	101,040
CAPITAL EXPENSES (4000)					
4208 911 Support	-	-	30,000	30,000	70,000
4306 Contingency	30,000	9,212	30,000	30,000	30,000
4503 Comprehensive Plan Update	25,000	-	10,000	10,000	10,000
4505 Foothills Express: Public	27,800	27,498	27,800	27,800	27,800
4508 Glades Road Signal Maintain	6,000	7,538	7,000	7,000	7,000
SUBTOTAL	88,800	44,248	104,800	104,800	144,800
TOTAL EXPENDITURES	\$ 220,703	\$ 168,539	\$ 228,480	\$ 230,180	\$ 302,680

FINANCE DEPARTMENT

ACTIVITIES

The Finance Department is responsible, under the direction of the Director of Finance, for the financial operation of the City. This department maintains accounting, budget, audits and numerous financial reporting systems. The duties include, but are not limited to, payroll, debt management, accounts payable, purchasing policies, (decentralized), revenue collection, and the total budgeting and reporting process. This department creates the vital link between management goals and monetary controls. Specific duties of this department are listed in the Berea Code of Ordinances.

STAFFING LEVELS

ADMINISTRATION

<u>POSITION</u>		AUTHORIZED NUMBER
Director of Finance	Susan Meeks, CPA	1
Senior Accountant	Vacant	1
Personnel/Payroll Specialist	Jennifer Renfro	1
Finance Officer	Kenneth Hawkins	1
Data Entry Clerk	Sandra Blair	1

GENERAL FUND EXPENDITURES BY DEPARTMENT

FINANCE

1015

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
PERSONNEL SERVICES (1000)					
1001 Salaries - Full Time	\$ 166,700	\$ 150,018	\$ 202,000	\$ 160,000	\$ 190,000
1003 Scheduled Temporary	5,500	1,796	-	-	-
1005 Salaries - Overtime	2,000	40	2,000	1,000	1,000
1101 Medical and Life Insurance	21,600	19,554	28,100	25,000	27,000
1102 Pension	29,500	24,232	34,200	27,000	38,000
1104 FICA	10,800	8,014	12,990	10,000	12,500
1111 Medicare	2,600	1,874	3,040	2,500	3,000
SUBTOTAL	<u>238,700</u>	<u>205,528</u>	<u>282,330</u>	<u>225,500</u>	<u>271,500</u>
COMMODITIES (2000)					
2001 General Office Supplies	7,600	5,373	7,600	7,600	7,600
2004 Preprinted Forms	6,000	1,858	6,000	6,000	6,000
2008 Data Proc. Supplies	3,500	1,076	3,500	3,500	3,500
2009 Books and Manuals	1,500	697	1,500	1,500	1,500
2101 Operating Supplies	1,000	-	1,000	1,000	1,000
SUBTOTAL	<u>19,600</u>	<u>9,004</u>	<u>19,600</u>	<u>19,600</u>	<u>19,600</u>
CONTRACTUAL SERVICES (3000)					
3001 Legal Services	4,100	-	4,100	-	-
3002 Audit Services	24,000	13,495	24,000	14,000	16,000
3003 Computer Consultation	10,000	1,695	10,000	10,000	35,000
3004 PVA Service - (Property Tax)	35,000	30,916	35,000	35,000	35,000
3011 Other Professional Services	1,000	175	1,000	1,000	1,000
3103 Maintenance Services	5,000	1,825	5,000	5,000	5,000
3112 Printing Services	3,000	3,741	3,000	3,000	3,000
3115 Legal Advertising	2,600	1,677	2,600	2,600	2,600
3502 Conference/Meeting Exp.	1,000	126	1,000	3,000	3,000
3504 Professional Membership Dues	1,000	150	1,000	1,000	1,000
3505 Training/Education	2,000	-	2,000	2,000	2,000
3508 Travel Expense	1,000	78	1,000	1,000	1,000
SUBTOTAL	<u>89,700</u>	<u>53,878</u>	<u>89,700</u>	<u>77,600</u>	<u>104,600</u>
CAPITAL EXPENSES (4000)					
4001 Office Furniture	-	-	-	-	5,000
4002 Computer Hardware - Upgrade	22,000	3,032	22,000	22,000	10,000
4003 Computer Software - Upgrade	10,000	3,028	10,000	10,000	5,000
4004 Software Support - ACS	10,000	10,321	12,000	12,000	-
4005 KRS Upgrade	20,000	4,440	20,000	30,000	5,000
4006 Scanners	-	-	-	-	1,000
4012 Printers	4,000	157	4,000	4,000	4,000
4013 Laser Printer-Property Tax Printer	9,200	-	9,200	-	-

4015	Filing Cabinets	3,000	1,075	3,000	-	-
4016	Calculator	1,000	-	1,000	-	-
4019	Chair (2)	1,000	-	1,000	-	-
4026	Property Tax Equipment & Software	3,000	2,562	3,000	3,700	-
4027	AS400 Technical Support	10,000	8,050	10,000	20,000	-
4029	Software-Laser Checks	3,000	-	3,000	3,000	-
4032	Finance Software	150,000	-	500,000	500,000	500,000
	SUBTOTAL	<u>246,200</u>	<u>32,665</u>	<u>598,200</u>	<u>604,700</u>	<u>530,000</u>
	TOTAL EXPENDITURES	<u>\$ 594,200</u>	<u>\$ 301,075</u>	<u>\$ 989,830</u>	<u>\$ 927,400</u>	<u>\$ 925,700</u>

POLICE DEPARTMENT

ACTIVITIES

The Police Department assures the public safety and welfare of the community. This department enforces all state, city, and federal criminal laws. This budget encompasses three accounts: Administration 20.05, Patrol 20.10, and Training 20.20. The department is supervised by the Chief of Police. Additional supervision is provided by Two Captains (Administrative and Operations), Four Lieutenants, and Four Sergeants.

STAFFING LEVELS

ADMINISTRATION

<u>POSITION</u>		<u>AUTHORIZED NUMBER</u>
Chief of Police	David Gregory	1
Safety Officer (Part-Time)	Janice Thompson	1
Mechanic (Part-Time)	Donald Gabbard	1

POLICE RECORDS

Records Clerk	Barbara Lucas	1
Administrative Assistant	Kellie Todd-Beavers	1

POLICE DEPARTMENT

PATROL DIVISION

<u>POSITION</u>		<u>AUTHORIZED NUMBER</u>
Captain	David Ellis Ken Clark	2
Lieutenant	Tim Tutt Jason Hays Danny Brewer (Vacant)	4
Sergeant	Randy Hensley Kenneth Puckett Jason Slone Leann Boyle	4
Police Officers	Eric Davidson Bobby Edwards Kenneth Fields Aaron Hall Adam Hall James Hampton Josh Horn Jake Reed Lonny Sams Brandon Scalf Adam Short Robert Short Jason Varney David Wagoner Rob Ward Chris Whicker Clyne York (Vacant) (Vacant)	19
School Resource Officers	Ray Brandenburg Bill Eckler	2

GENERAL FUND EXPENDITURES BY DEPARTMENT

POLICE ADMINISTRATION

2005

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
PERSONNEL SERVICES (1000)					
1001 Salaries: Full Time	\$ 278,126	\$ 262,396	\$ 239,062	\$ 239,062	\$ 133,439
1002 Salaries: Part Time	24,000	21,555	48,000	48,000	48,000
1003 Salaries: Holiday	2,500	-	2,500	2,500	1,000
1005 Salaries: Overtime	2,500	792	2,500	2,500	1,000
1007 Commonwealth Incentive	9,300	9,300	9,300	9,300	3,100
1101 Medical and Life Ins.	23,860	27,234	34,821	34,821	19,316
1102 City Pension Contributions	41,600	39,145	42,894	42,894	26,267
1104 City FICA Contributions	17,448	14,193	18,684	18,684	11,565
1111 Medicare	4,081	3,319	4,370	4,370	2,705
SUBTOTAL	403,415	377,934	402,131	402,131	246,392
COMMODITIES (2000)					
2001 Office Supplies	2,500	1,621	3,000	3,000	3,000
2009 Books and Manuals	300	207	300	300	300
2109 Other Operational Supplies	600	614	600	600	600
2201 Uniforms and Gear	2,000	2,029	2,000	2,000	2,000
2202 Clothing Allowance	3,600	3,600	3,600	3,600	1,200
2401 Motor Vehicle: Fuel	2,500	3,214	2,750	2,750	3,000
2403 Special Programs	6,000	11,780	7,000	7,000	14,000
SUBTOTAL	17,500	23,065	19,250	19,250	24,100
CONTRACTUAL SERVICES (3000)					
3001 Professional Services	3,000	3,596	3,000	3,000	3,000
3003 Computer Maintenance	5,000	2,772	5,000	5,000	5,000
3020 Maintenance Serv. Contracts	33,500	22,247	33,500	33,500	45,340
3117 Vehicle/Equipment Repair	5,000	3,094	5,000	5,000	5,000
3301 Telephone	4,000	3,023	4,000	4,000	3,500
3312 Internet & Computer Serv.	1,650	1,636	1,650	1,650	1,650
3406 Rentals & Leases	4,095	4,981	6,095	6,095	7,495
3504 Professional Membership Dues	300	295	425	425	425
SUBTOTAL	56,545	41,644	58,670	58,670	71,410
TOTAL EXPENDITURES	\$ 477,460	\$ 442,643	\$ 480,051	\$ 480,051	\$ 341,902

GENERAL FUND EXPENDITURES BY DEPARTMENT

POLICE PATROL

2010

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
PERSONNEL SERVICES (1000)					
1001 Salaries: Full Time	\$ 1,000,715	\$ 974,996	\$ 1,060,126	\$ 1,060,126	\$ 1,128,239
1003 Holiday Pay	10,000	3,500	10,000	10,000	10,000
1005 Salaries - Overtime	71,500	52,100	71,500	71,500	80,000
1007 Commonwealth Incentive	83,700	77,261	86,800	86,800	93,000
1101 Medical and Life Ins.	143,224	135,265	164,328	164,328	167,843
1102 City Pension Contributions	188,412	178,788	207,973	207,973	246,999
1104 City FICA Contributions	72,287	63,712	76,162	76,162	80,770
1111 Medicare	16,906	14,900	17,812	17,812	18,890
SUBTOTAL	1,586,744	1,500,522	1,694,701	1,694,701	1,825,741
COMMODITIES (2000)					
2001 Office Supplies	3,000	3,872	4,000	4,000	4,000
2009 Books and Manuals	300	268	300	300	300
2104 Police Safety Program	1,125	937	1,125	1,125	2,000
2109 Other Operational Supplies	7,500	7,868	8,000	8,000	8,000
2201 Uniforms and Gear	10,000	10,748	10,000	10,000	12,000
2202 Clothing Allowance	32,400	29,700	36,000	36,000	36,000
2305 Other Equipment	-	5,620	-	9,000	-
2401 Motor Vehicle Fuel	60,000	57,262	66,000	66,000	75,000
SUBTOTAL	114,325	116,275	125,425	134,425	137,300
CONTRACTUAL SERVICES (3000)					
3117 Vehicle/Equipment Repair	21,000	21,319	21,000	26,000	28,000
3304 Electric	400	388	400	400	400
SUBTOTAL	21,400	21,707	21,400	26,400	28,400
CAPITAL EXPENSES (4000)					
4104 Portable Radios	-	-	-	-	5,000
4105 1 Car Mounted Video	16,000	12,375	16,000	16,000	7,200
4106 Kevlar Vests	2,400	-	7,000	7,000	8,000
4108 Radar Unit(10)	6,000	6,000	10,000	8,000	-
4201 MDT Equipment	-	-	10,500	10,500	6,000
4401 Automobiles	94,000	90,068	132,000	132,000	158,000
4404 Tactical Equipment	-	-	5,000	3,000	3,000
4405 Evidence Collection Supplies	-	-	-	-	8,500
4410 Computers(3)	6,000	-	10,000	10,000	8,000
4422 Chairs/Furniture	-	-	-	-	6,000
4423 Storage Cabinet	-	-	1,200	-	2,000
4433 Command Post Equipment	-	-	3,000	3,000	-
4435 Firearms Range Improvements	-	-	5,000	-	-
SUBTOTAL	124,400	108,443	199,700	189,500	211,700
TOTAL EXPENDITURES	\$ 1,846,869	\$ 1,746,947	\$ 2,041,226	\$ 2,045,026	\$ 2,203,141

GENERAL FUND EXPENDITURES BY DEPARTMENT

POLICE TRAINING

2020

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
COMMODITIES (2000)					
2009 Books and Manuals	\$ 800	\$ 728	\$ 800	\$ 800	\$ 800
2109 Other Operational Supplies	8,000	8,092	8,000	8,000	10,000
SUBTOTAL	8,800	8,820	8,800	8,800	10,800
CONTRACTUAL SERVICES (3000)					
3502 Conference/Meeting Expense	2,500	1,011	2,500	2,500	4,000
3503 Education/Training Expense	6,000	5,773	6,000	6,000	6,000
3504 Professional Memberships	500	150	500	500	500
3505 Tuition and Education	1,500	1,300	11,700	11,700	7,250
SUBTOTAL	10,500	8,234	20,700	20,700	17,750
TOTAL EXPENDITURES	\$ 19,300	\$ 17,054	\$ 29,500	\$ 29,500	\$ 28,550

FIRE DEPARTMENT

ACTIVITIES

The Fire Department protects life and property through control or suppression of the dangers of fire. This department also performs pre fire inspections to reduce the potential of future conflagrations. This department assists in the enforcement of all city, state, and federal fire laws and regulations. This budget encompasses four accounts: administration 30.05, suppression 30.10, training 30.15. The department is supervised by the Fire Chief and Deputy Fire Chief with Battalion Chiefs and Lieutenants providing direct supervision of the firefighters. The Fire Chief is responsible for the Disaster and Emergency Services division.

STAFFING LEVELS

ADMINISTRATION

POSITION

AUTHORIZED NUMBER

Fire Chief	Roy Curtis	1
Assistant Fire Chief	Vacant	1

SUPPRESSION

Battalion Fire Chiefs	Scott Adams Doug Sandlin Shawn Sandlin	3
Fire Lieutenants	Jake Lake Stacy Quinley Brad Hylton	3
Fire Fighters	Mark Adams Shane Alcorn Steve Bryant Greg Cox Robert Johnson Chris Kerns Mike Kerns Ray McCollum Ronnie Mills Will Rodgers Charles Russell Eric Whittemore	12
Volunteer Fire Fighters (active)		24

GENERAL FUND EXPENDITURES BY DEPARTMENT

FIRE ADMINISTRATIVE

3005

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
PERSONNEL SERVICES (1000)					
1001 Salaries - Full Time	\$ 58,938	\$ 75,230	\$ 107,617	\$ 107,617	\$ 57,324
1002 Salaries-Overtime	-	-	5,000	5,000	
1007 Incentive	3,100	3,100	6,200	6,200	3,100
1101 Medical and Life Insurance	6,546	6,557	15,078	15,078	7,760
1102 Pension	9,534	12,452	20,116	20,116	7,852
1104 FICA	3,846	3,512	7,367	7,367	3,746
1111 Medicare	900	811	1,723	1,723	876
SUBTOTAL	\$ 82,864	\$ 101,662	\$ 163,101	\$ 163,101	\$ 80,658
COMMODITIES (2000)					
2001 Office Supplies	1,000	625	1,000	1,000	1,000
2009 Books and Manuals	500	-	500	500	500
2202 Uniform Allowance	1,100	1,100	2,200	2,200	1,100
2204 Protective Clothing	750	-	750	750	750
2401 Vehicle Fuel	1,500	1,454	1,950	2,438	3,547
SUBTOTAL	4,850	3,179	6,400	6,888	6,897
CONTRACTUAL SERVICES (3000)					
3001 Legal Services	1,000	-	1,000	1,000	1,000
3112 General Printing	500	-	500	500	500
3115 Legal Advertising	300	-	300	300	300
3117 Vehicle/Equipment Repair	500	540	500	500	2,000
3502 Conference and Meetings	1,500	851	1,500	1,500	1,500
3504 Professional Memberships	800	144	800	800	800
SUBTOTAL	4,600	1,535	4,600	4,600	6,100
TOTAL EXPENDITURES	\$ 92,314	\$ 106,376	\$ 174,101	\$ 174,589	\$ 93,655

GENERAL FUND EXPENDITURES BY DEPARTMENT

FIRE SUPPRESSION

3010

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
PERSONNEL SERVICES (1000)					
1001 Salaries - Full Time	\$ 634,318	\$ 735,113	\$ 758,005	\$ 758,005	\$ 644,966
1002 Salaries - Part Time	2,000	-	-	-	-
1003 Holiday Pay	5,000	4,910	6,000	8,000	10,000
1005 Salaries - Overtime	30,000	23,455	30,000	30,000	30,000
1007 Commonwealth Incentive	55,800	53,831	55,800	55,800	55,800
1101 Medical and Life Insurance	114,422	116,061	134,459	134,459	119,769
1102 Pension	117,503	131,963	143,872	143,872	140,070
1104 FICA	44,500	47,609	52,688	52,688	45,804
1111 Medicare	10,544	12,206	12,322	12,322	10,712
SUBTOTAL	<u>1,014,087</u>	<u>1,125,148</u>	<u>1,193,146</u>	<u>1,195,146</u>	<u>1,057,121</u>
COMMODITIES (2000)					
2001 Office Supplies	1,800	882	1,800	1,800	1,800
2005 Audio & Video Supplies	150	-	150	150	150
2007 Service Awards & Pins	300	130	300	300	300
2108 Janitorial Supplies	500	-	500	500	500
2109 Other Operational Supplies	4,000	3,444	4,000	4,000	6,000
2201 Uniforms and Gear	3,500	1,317	3,500	3,500	3,500
2202 Uniform Allowance	19,800	18,425	19,800	19,800	19,800
2204 Protective Clothing	7,500	111	7,500	7,500	7,500
2304 Other Equipment and Tools	850	-	850	850	850
2401 Vehicle Fuel	18,000	16,895	21,600	27,000	33,750
SUBTOTAL	<u>56,400</u>	<u>41,204</u>	<u>60,000</u>	<u>65,400</u>	<u>74,150</u>
CONTRACTUAL SERVICES (3000)					
3001 Professional Services	18,000	10,003	18,000	18,000	18,000
3003 Computer Consultation/Maintenance	3,500	1,604	3,500	3,500	3,500
3103 Extermination & Pest Control	500		500	500	500
3117 Vehicle/Equip. Repair	18,000	14,672	18,000	18,000	18,000
3118 Building Repair	5,000	978	5,000	5,000	5,000
3119 Other Repair Service	500	85	500	500	500
3301 Telephone	1,500	1,043	1,500	1,500	1,500
3304 Electricity	4,500	4,653	4,500	4,800	4,800
3306 Natural Gas	5,600	2,951	5,600	5,600	5,200
3307 Water	500	499	500	650	650
3308 Sewer	300	351	300	400	450
3309 Garbage Collection	350	269	350	350	400
3406 Other Rentals & Leases	2,500	1,088	2,500	2,500	2,500
SUBTOTAL	<u>60,750</u>	<u>38,196</u>	<u>60,750</u>	<u>61,300</u>	<u>61,000</u>
CAPITAL EXPENDITURES (4000)					
4002 Furniture	2,000	375	2,000	2,000	4,000
4104 Radios & Batteries	4,000	2,056	4,000	4,000	10,000

4202	Fire Hoses	6,000	2,695	6,000	6,000	<u>6,000</u>
4203	Fire Equipment	12,000	7,600	12,000	12,000	<u>12,000</u>
4403	Tanker Truck	-	-	-	-	<u>75,000</u>
4414	Dress Uniforms	1,000		1,500	1,500	<u>1,500</u>
4417	Grant Match (Equipment)	8,500		8,500	-	<u>8,500</u>
4421	Computers	2,200			-	<u>2,000</u>
4430	Turnout Gear	-		24,000	24,000	<u>-</u>
4433	Remodel Sta. 2	-	-	20,000	20,000	<u>10,000</u>
4434	Skid Unit	-	-	15,000	15,000	<u>15,000</u>
4428	Hose Washer	12,000	-	-	-	<u>-</u>
4429	MDT's	20,000	-	-	-	<u>-</u>
4431	Trailer	3,000	2,169	-	-	<u>-</u>
4432	Fire Engine	205,000	204,969	-	-	<u>-</u>
4435	Water Rescue/Storm Equipment	-	-	-	20,000	<u>10,000</u>
	SUBTOTAL	<u>275,700</u>	<u>219,864</u>	<u>93,000</u>	<u>104,500</u>	<u>154,000</u>
	TOTAL EXPENDITURES	<u>\$ 1,406,937</u>	<u>\$ 1,424,412</u>	<u>\$ 1,406,896</u>	<u>\$ 1,426,346</u>	<u>\$ 1,346,271</u>

GENERAL FUND EXPENDITURES BY DEPARTMENT

FIRE TRAINING

3015

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
COMMODITIES (2000)					
2009 Books and Manuals	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 2,000
2109 Other Equipment and Supplies	4,000	2,089	4,000	4,000	7,000
SUBTOTAL	7,000	2,089	7,000	7,000	9,000
CONTRACTUAL SERVICES (3000)					
3505 Tuition and Education	8,000	3,237	8,000	8,000	8,000
SUBTOTAL	8,000	3,237	8,000	8,000	8,000
CAPITAL EXPENDITURE (4000)					
4004 Computer Hardware	300	-	300	300	300
4007 Computer Software	500	-	500	500	500
4008 Training Structures	2,000	-	2,000	2,000	2,000
4009 Robot Fire Truck	-	-	-	-	-
SUBTOTAL	2,800	-	2,800	2,800	2,800
TOTAL EXPENDITURES	\$ 17,800	\$ 5,326	\$ 17,800	\$ 17,800	\$ 19,800

STREETS DEPARTMENT

ACTIVITIES

The Street Department is responsible for the maintenance, both preventative and regular, of all streets and roads within the city limits. The Street Department has the primary responsibility to protect life and property through the assurance that all streets within the city limits are properly marked and signed in compliance with the Uniform Traffic Control Device Manual. This includes designation of speed zones, turning lanes and related traffic planning. The department performs the task of traffic planning, in conjunction with the Planning Commission and the Public Works Committee of the Berea City Council, for all roads within the city limits. The traffic planning aspect of this department is being expended to meet the growing need of the City. Some of the secondary duties of this department are to mow right of ways, repair potholes, sweep streets, and maintain municipal parking lots. The daily operations and long range planning for this department are supervised by the Street Superintendent.

STAFFING LEVELS

<u>POSITION</u>		AUTHORIZED NUMBER
Street Superintendent	Tim Taylor	1
Records Clerk	Mildred Walton	1
Crew Leader	Donnie Davidson Archie Poff	2
Mechanic	Billy Anderson	1
Laborers	Allen Alexander Eric Baker Mike chandler Preston Chandler Steve Collins Jason Johns Azach Lainhart Bobby Miller Donald ParsonsIII Lowell Parsons	10

GENERAL FUND EXPENDITURES BY DEPARTMENT

STREETS MAINTENANCE

4005

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
PERSONNEL SERVICES (1000)					
1001 Salaries: Full Time	\$ 448,418	\$ 423,370	\$ 452,148	\$ 452,148	\$ 466,500
1004 Salaries: Temporary	45,000	46,296	45,000	45,000	45,000
1005 Overtime Pay	50,000	38,367	50,000	50,000	50,000
1101 Medical and Life Ins.	80,546	75,829	92,838	92,838	95,000
1102 City Pension Contributions	80,544	73,334	85,014	85,014	98,000
1104 City FICA Contributions	35,180	29,264	35,411	35,411	35,000
1111 Medicare	8,228	6,844	8,282	8,282	8,200
SUBTOTAL	<u>747,916</u>	<u>693,304</u>	<u>768,693</u>	<u>768,693</u>	<u>797,700</u>
COMMODITIES (2000)					
2001 General Office Supplies	150	69	150	150	150
2009 Books and Manuals	150	-	150	150	150
2104 First Aid Supplies	2,000	561	2,000	2,000	2,000
2106 Operating Chemicals	2,600	3,240	2,600	2,600	2,600
2109 Other Operating Supplies	48,000	26,873	48,000	48,000	48,000
2201 Uniforms and Gear	7,000	6,545	7,000	7,500	8,000
2203 Safety Equipment	1,200	23	1,200	1,200	1,200
2301 Small Equipment	3,500	3,881	3,500	3,500	3,500
2304 Other Equipment & Tools	4,500	4,750	4,500	4,500	4,500
2305 Other Equipment	-	6,868	-	-	-
2401 Motor Vehicle: Fuel	66,000	73,491	76,000	80,000	115,000
2501 Street Sign Materials	10,000	4,741	10,000	10,000	10,000
2503 Concrete	30,000	3,925	30,000	30,000	30,000
2504 Asphalt Products	40,000	4,330	40,000	40,000	40,000
2505 Rock and Sand	16,000	5,849	16,000	18,000	18,000
2506 Pavement Marking Material	12,500	8,325	12,500	12,500	12,500
2507 Road Salt	58,000	47,340	58,000	70,000	70,000
2508 Rumble Strip Material	-	-	-	-	-
SUBTOTAL	<u>301,600</u>	<u>200,811</u>	<u>311,600</u>	<u>330,100</u>	<u>365,600</u>
CONTRACTUAL SERVICES (3000)					
3001 Legal Services	700	-	700	700	700
3005 Engineering Services	1,000	-	1,000	1,000	1,000
3010 Contract Labor	5,000	-	5,000	5,000	5,000
3112 General Printing Serv.	300	-	300	300	300
3115 Legal Advertising	500	-	500	500	500
3117 Vehicle/Equipment Repair	83,000	87,509	83,000	120,000	130,000
3118 Building Repairs	9,000	3,943	9,000	9,000	9,000
3121 Generator Maintenance	1,000	-	1,000	1,000	1,000
3301 Telephone	3,200	1,100	3,200	3,200	3,200
3303 Gas Street Lights	4,500	-	4,500	4,500	4,500
3304 Electric	2,000	1,172	2,000	2,000	2,000
3305 Electric - Signals & Lights	81,500	70,218	58,000	58,000	65,000

3306	Natural Gas	5,200	20,715	22,000	22,000	<u>22,000</u>
3307	Water	500	532	500	500	<u>500</u>
3308	Sewer	500	253	500	500	<u>500</u>
3309	Refuse Collection	7,000	5,242	7,000	10,000	<u>10,000</u>
3406	Construction Equipment Rental	3,500	-	3,500	3,500	<u>3,500</u>
3408	Equipment Rental	2,000	1,679	2,000	2,000	<u>2,000</u>
3502	Conference/Meeting/Training.	2,000	35	2,000	2,000	<u>2,000</u>
3504	Profess. Membership Dues	100	-	100	100	<u>100</u>
3509	Vehicle Mileage Reimbursement	100	-	100	100	<u>100</u>
3510	Inmates Food	-	-	-	-	<u>16,000</u>
	SUBTOTAL	<u>212,600</u>	<u>192,398</u>	<u>205,900</u>	<u>245,900</u>	<u>278,900</u>

CAPITAL EXPENSES (4000)

4103	Trailer	-	-	-	-	<u>3,100</u>
4108	Chain Saw	600	600	450	450	<u>800</u>
4110	Radios and Batteries	-	-	-	-	<u>5,000</u>
4019	Pole Saw	-	-	-	-	<u>1,000</u>
4303	Leaf Blower	400	-	450	450	<u>450</u>
4304	Tool Chest & Tools	12,000	4,902	12,000	12,000	<u>12,000</u>
4501	Weed Eaters	1,700	1,770	2,000	2,000	<u>2,000</u>
4503	Contingency	35,000	29,369	35,000	35,000	<u>35,000</u>
4508	Dump Truck-Salt Box-Snow Plow	-	-	-	-	<u>48,000</u>
4517	Equipment for Bobcat	11,000	-	15,000	10,000	<u>10,000</u>
4523	4x4 Trucks	-	-	32,000	48,000	<u>48,000</u>
4529	Water Pump	-	-	500	500	<u>-</u>
4533	Stump Grinder	-	-	29,000	29,000	<u>-</u>
4542	Computer Equipment	3,500	-	2,600	4,500	<u>4,500</u>
4543	Storage Unit	11,000	-	11,000	11,000	<u>11,000</u>
4544	Fence for Shop	40,000	-	-	-	<u>-</u>
4547	Track Hoe	-	-	40,000	-	<u>-</u>
4548	Washbay Equipment	-	-	7,000	7,000	<u>9,000</u>
4549	Culvert Cleaning Snake	-	-	-	-	<u>4,000</u>
	SUBTOTAL	<u>115,200</u>	<u>36,641</u>	<u>187,000</u>	<u>159,900</u>	<u>193,850</u>
	TOTAL	<u>\$ 1,377,316</u>	<u>\$ 1,123,154</u>	<u>\$ 1,473,193</u>	<u>\$ 1,504,593</u>	<u>\$ 1,636,050</u>

CODES AND PLANNING

ACTIVITIES

The Codes and Planning Department regulates building and planning in the City. This department is supervised directly by the Codes Administrator and works under the control, in part, of the Planning Commission. The department assures that the building code is consistently applied, that nuisance violations are cited and abated, provides building inspections for new construction and assures the directives of the Planning Commission are followed. The department adheres to BOCA in building design and construction inspection. It adheres to Chapter 5, 7, 8, of the City of Berea Codes of Ordinances for city planning and additional construction regulations. Specific duties of this department are listed in the Berea Code of Ordinances.

STAFFING LEVELS

<u>POSITION</u>		AUTHORIZED NUMBER
Codes Administrator	Dale VanWinkle	1
Administrative Assistant	Robin Adams	
Codes Enforcement Officers	Phillip Hurt - Building Inspector Amanda Haney - Building Inspector Vacant Codes Officer Cron Carpenter (part time)	4

GENERAL FUND EXPENDITURES BY DEPARTMENT

CODES AND PLANNING

5005

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
PERSONNEL SERVICES (1000)					
1001 Salaries: Full Time	\$ 155,000	\$ 146,086	\$ 195,000	\$ 165,000	\$ 184,000
1002 Salaries: Part Time	17,000	11,040	15,000	21,000	25,000
1005 Overtime Pay	3,500	1,397	3,000	3,000	3,500
1101 Medical and Life Ins.	18,500	18,276	28,368	25,000	25,785
1102 City Pension Contributions	25,000	23,732	33,521	28,000	35,421
1104 City FICA Contributions	12,000	9,186	13,210	11,800	12,885
1111 Medicare	2,800	2,148	3,200	2,900	3,013
SUBTOTAL	233,800	211,865	291,299	256,700	289,604
COMMODITIES (2000)					
2001 General Office Supplies	1,500	1,803	2,500	2,500	2,500
2004 Pre-Printed Forms	400	276	400	300	400
2009 Books and Manuals	500	682	600	1,000	800
2101 Test and Testing Supplies	400		500	500	500
2103 Photographic Supplies	100	4	100	100	100
2109 Other Operational Supplies	1,500	1,199	2,000	2,000	1,500
2201 Uniforms and Gear	800	995	1,000	1,500	1,000
2401 Motor Vehicle: Fuel	4,000	3,805	4,000	4,000	4,500
SUBTOTAL	9,200	8,764	11,100	11,900	11,300
CONTRACTUAL SERVICES (3000)					
3003 Computer System Consultation	1,100	1,100	1,200	1,300	1,400
3005 Engineering and Surveying Services	30,000	14,944	30,000	25,000	28,000
3007 Consultant Services-Planning	1,000	-	2,000	2,000	50,000
3011 Electrical Inspections	2,800	2,776	-	-	1,500
3013 Board and Commission Pay	18,000	7,725	18,000	15,000	16,000
3105 Demolition/Cleaning Service	6,000	2,285	6,000	6,000	6,000
3107 Car Washing Services	50	-	50	50	50
3112 General Printing Serv.	300	-	300	400	500
3115 Legal Advertising	500	444	500	600	600
3117 Vehicle/Equipment Repair	1,000	770	1,000	1,000	1,000
3502 Conference/Meeting Exp.	2,000	1,494	2,400	2,600	2,600
3503 Education/Training Exp.	2,000	1,941	2,500	3,000	3,000
3504 Profess. Membership Dues	500	1,038	500	500	500
3509 Vehicle Mileage Reimburse	50	-	75	75	75
SUBTOTAL	65,300	34,517	64,525	57,525	111,225
CAPITAL EXPENSES (4000)					
4001 Office Furniture	1,000	563	1,500	1,500	2,500
4004 Computer Hardware	2,000	978	2,500	2,500	2,500
4007 Computer Software	1,500	-	1,750	1,750	2,000

4401	Trucks & Vans	-	-	25,000	25,000	25,000
	SUBTOTAL	4,500	1,541	30,750	30,750	32,000
	TOTAL EXPENDITURES	\$ 312,800	\$ 256,687	\$ 397,674	\$ 356,875	\$ 444,129

PARKS DEPARTMENT

ACTIVITIES

The Parks and Recreation Department is a proficient operation of the Berea City Government that constantly seeks to provide a wide variety of high quality recreational opportunities to people of all ages, races and socio economic backgrounds. The Parks and Recreation Department strives to increase the quality of life through high quality programs, athletics, facilities and services. The Parks Department owns and maintains the following: Berea City Park, Berea Swimming Pool, Berea City Park Expansion, Memorial Park, the Russel Acton Folk Center, Intergenerational Center and multiple greenspace areas within the City.

STAFFING LEVELS

<u>POSITION</u>		AUTHORIZED NUMBER
Park Director	Margaret Kriebel	1
Recreation Assistant	Priscilla Bloom	1
Recreation Supervisor	Vacant	2

GENERAL FUND EXPENDITURES BY DEPARTMENT

PARKS OPERATIONS

6005

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
PERSONNEL SERVICES (1000)					
1001 Salaries: Full Time	\$ 95,912	\$ 104,111	\$ 119,623	\$ 119,623	\$ 121,978
1004 Temporary	50,000	56,676	50,000	60,000	60,000
1005 Overtime Pay	13,000	12,155	13,000	13,000	13,000
1101 Medical and Life Ins.	19,704	16,593	18,885	18,885	20,521
1102 City Pension Contributions	17,930	18,097	22,453	22,453	25,592
1104 City FICA Contributions	9,980	10,194	12,873	12,873	12,089
1111 Medicare	2,340	2,384	3,011	3,011	2,827
SUBTOTAL	<u>208,866</u>	<u>220,210</u>	<u>239,845</u>	<u>249,845</u>	<u>256,007</u>
COMMODITIES (2000)					
2001 General Office Supplies	1,100	756	1,100	1,100	1,500
2105 Recreational Supplies	8,000	11,149	9,000	9,000	10,000
2108 Janitorial Supplies	6,000	2,474	7,500	7,500	7,500
2109 Other Operational Supplies	16,000	10,174	16,000	16,000	16,000
2111 Concession Supplies	16,000	10,215	16,000	16,000	16,000
2201 Uniforms and Gear	1,400	951	1,400	1,400	1,400
2301 Playground Equipment	9,000	6,335	9,000	9,000	9,000
2304 Other Equipment and Tools	2,500	1,720	2,500	2,500	2,500
2305 Other Equipment	-	688	-	-	-
2401 Motor Vehicle: Fuel	4,500	6,170	6,000	6,000	8,000
2403 Special Programs	30,000	12,756	30,000	30,000	30,000
SUBTOTAL	<u>94,500</u>	<u>63,388</u>	<u>98,500</u>	<u>98,500</u>	<u>101,900</u>
CONTRACTUAL SERVICES (3000)					
3001 Professional Services	3,000	4,334	5,000	5,000	5,000
3015 Outside Agencies	5,000	2,110	5,000	5,000	5,000
3112 Gen. Printing Services	700	704	800	800	800
3115 Legal Advertising	1,000	1,267	1,000	1,500	1,700
3117 Vehicle/Equipment Repair	3,000	2,991	3,000	3,000	5,000
3118 Building Repairs	12,000	10,176	12,000	12,000	12,000
3120 Maintenance and Svc. Contracts	500	-	500	500	500
3301 Telephone	4,000	4,230	4,140	4,300	4,300
3304 Electric	33,000	39,786	40,000	50,000	50,000
3306 Natural Gas	4,350	6,706	4,500	4,500	4,700
3307 Water	2,000	6,157	4,000	14,000	14,000
3308 Sewer	8,000	8,861	7,000	11,800	11,800
3309 Refuse Collection	10,400	11,995	13,500	13,500	17,000
3408 Equipment Rental	1,000	400	1,000	1,000	1,000
3502 Conference/Meeting Exp.	2,000	1,113	2,000	2,000	2,000
3606 Restaurant Tax	600	611	600	615	615

3607	Sales Tax	2,000	472	2,000	2,000	<u>2,000</u>
3608	July 4th Program	16,000	17,862	16,000	16,000	<u>16,000</u>
3610	Alarms/Cameras	<u>1,200</u>	<u>339</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
	SUBTOTAL	<u>109,750</u>	<u>120,114</u>	<u>123,840</u>	<u>149,315</u>	<u>155,215</u>

CAPITAL EXPENSES (4000)

4101	Additional Electrical Service	1,000	-	1,000	2,000	<u>6,000</u>
4102	Water Fountains	-	-	-	-	<u>1,000</u>
4105	Tables and Chairs	10,000	-	10,000	10,000	<u>11,000</u>
4109	Weed eaters	300	-	300	300	<u>300</u>
4118	Fencing	5,000	-	15,000	8,000	<u>8,000</u>
4121	Lighting Repair	3,500	-	3,500	5,000	<u>5,000</u>
4123	Refuse Containers	1,000	-	1,000	1,000	<u>1,000</u>
4131	Shade Structure	-	-	-	-	<u>20,000</u>
4132	Alarms/Cameras	-	-	4,000	4,000	<u>4,500</u>
4136	Scag Mower	10,000	9,299	-	-	<u>-</u>
4137	3-Wheeler	9,000	-	9,000	9,000	<u>-</u>
4138	Trailer	1,000	-	1,500	1,500	<u>-</u>
4139	Dog Park Construction	-	-	10,000	-	<u>1,500</u>
4401	New Truck	25,000	17,633	-	25,000	<u>-</u>
4403	Refuse Receptacles	-	-	3,000	3,000	<u>-</u>
4404	Bike Racks	-	-	6,000	-	<u>-</u>
4405	Bleachers	-	-	28,000	28,000	<u>-</u>
4406	Resurfacing of old basketball court	-	-	8,000	8,000	<u>8,000</u>
4407	Stadium Renovation	-	-	15,000	15,000	<u>150,000</u>
4408	Insulation of Park Office	-	-	1,500	1,500	<u>1,500</u>
4409	Player Benches	-	-	-	-	<u>4,000</u>
4410	Football Goalposts	-	-	-	-	<u>4,000</u>
4411	Football Scoreboard	-	-	-	-	<u>6,000</u>
	SUBTOTAL	<u>65,800</u>	<u>26,932</u>	<u>116,800</u>	<u>121,300</u>	<u>231,800</u>
	TOTAL	<u>\$ 478,916</u>	<u>\$ 430,644</u>	<u>\$ 578,985</u>	<u>\$ 618,960</u>	<u>\$ 744,922</u>

GENERAL FUND EXPENDITURES BY DEPARTMENT

PARKS - SWIMMING POOL

6010

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
PERSONNEL SERVICES (1000)					
1004 Temporary	\$ 98,000	\$ 67,298	\$ 98,000	\$ 90,000	\$ 87,000
1005 Overtime Pay	8,500	3,738	8,500	7,000	7,000
1104 City FICA Contributions	6,700	4,404	6,700	6,700	6,700
1111 Medicare	1,600	1,030	1,600	1,600	1,600
SUBTOTAL	<u>114,800</u>	<u>76,470</u>	<u>114,800</u>	<u>105,300</u>	<u>102,300</u>
COMMODITIES (2000)					
2001 General Office Supplies	300	12	300	150	150
2106 Operating Chemicals	13,000	15,210	13,000	16,000	16,000
2109 Other Operating Supplies	13,000	5,689	13,000	13,000	13,000
2111 Concession Supplies	22,000	15,764	22,000	18,000	18,000
2201 Uniforms and Gear	4,000	2,073	4,000	3,500	3,500
2403 Special Programs	8,000	5,302	8,000	8,000	8,000
SUBTOTAL	<u>60,300</u>	<u>44,050</u>	<u>60,300</u>	<u>58,650</u>	<u>58,650</u>
CONTRACTUAL SERVICES (3000)					
3001 Professional Services	150	4,777	8,000	8,000	8,000
3115 Legal Advertising	400	335	400	400	550
3117 Vehicle/ Equipment Repair	11,000	6,808	11,000	11,000	11,000
3118 Building Repairs	8,500	8,362	8,500	8,500	8,500
3301 Telephone	1,100	641	1,100	900	900
3304 Electric	2,300	1,356	2,300	2,300	2,300
3307 Water	12,000	3,059	12,000	9,000	9,000
3309 Refuse Collection	2,500	1,693	2,500	2,500	2,500
3408 Equipment Rental	500		500	500	500
3606 Restaurant Tax	1,500	764	1,500	1,000	1,000
3607 Sales Tax	1,600	2,169	1,600	2,200	2,200
SUBTOTAL	<u>41,550</u>	<u>29,964</u>	<u>49,400</u>	<u>46,300</u>	<u>46,450</u>
CAPITAL EXPENSES (4000)					
4101 Deck Chairs/Umbrellas	-	-	8,000	8,000	8,000
4102 Pool Repairs	10,000	10,496	10,000	22,000	15,000
4140 Roof Repair	7,200	-	-	-	-
4141 Umbrellas	4,000	-	4,000	4,000	12,000
4207 Other Operating Equipment	5,000	2,296	5,000	5,000	5,000
4312 6" Flow Meter	2,000	339	2,000	2,000	2,000
4317 Pumphouse Electric Upgrade	-	-	12,000	7,000	-
SUBTOTAL	<u>28,200</u>	<u>13,131</u>	<u>41,000</u>	<u>48,000</u>	<u>42,000</u>
TOTAL EXPENDITURES	<u>\$ 244,850</u>	<u>\$ 163,615</u>	<u>\$ 265,500</u>	<u>\$ 258,250</u>	<u>\$ 249,400</u>

GENERAL FUND EXPENDITURES BY DEPARTMENT

PARKS - INTERGENERATIONAL CENTER

6020

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
CONTRACTUAL SERVICES (3000)					
3118 Building Repairs	\$ 15,000	\$ 3,733	\$ 15,000	\$ 15,000	\$ 20,000
3120 Maintenance Service Contracts	700	803	700	700	700
3304 Electric	10,000	10,490	10,000	11,000	11,000
3306 Natural Gas	5,600	3,831	5,600	5,600	5,600
3307 Water	1,200	621	1,200	1,200	1,200
3308 Sewer	700	362	700	700	700
SUBTOTAL	<u>33,200</u>	<u>19,840</u>	<u>33,200</u>	<u>34,200</u>	<u>39,200</u>
TOTAL EXPENDITURES	<u>\$ 33,200</u>	<u>\$ 19,840</u>	<u>\$ 33,200</u>	<u>\$ 34,200</u>	<u>\$ 39,200</u>

GIS-LAND SURVEY DEPARTMENT

ACTIVITIES

The GIS-Land Surveying Department maintains/continually updates the city's zone map, street index map, corporate boundary map, transportation map, police patrol map, fire hydrant & jurisdiction maps, city owned real estate inventory, annexation documents etc. The department also reviews plats for the Planning Commission and attends planning commission meetings for oversight of survey/mapping related issues. The department also maintains GIS data (e.g. street centerlines, structure locations, street addresses, aerial photography, etc.) and forwards this data to appropriate agencies both within and outside of the city. In addition, the department disseminates information both verbally and by exhibits in response to both government and citizen requests.

STAFFING LEVELS

<u>POSITION</u>		AUTHORIZED NUMBER
GIS Coordinator - Land Surveyor	Paul Schrader, PLS	1
GIS - Survey Technician	Jared Patterson	1

GENERAL FUND EXPENDITURES BY DEPARTMENT

GIS-LAND SURVEYING DEPARTMENT

9005

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
PERSONNEL SERVICES (1000)					
1001 Salaries: Full Time	\$ 75,020	\$ 75,468	\$ 76,524	\$ 79,358	\$ 83,467
1002 Salaries: Part Time	-	-	-	-	-
1005 Overtime Pay	5,000	1,238	5,000	2,500	2,500
1101 Medical and Life Ins.	9,540	9,465	9,540	9,540	10,321
1102 City Pension Contributions	12,930	12,406	12,955	13,435	16,299
1104 City FICA Contributions	4,960	4,448	4,744	4,920	5,330
1111 Medicare	1,160	1,040	1,110	1,152	1,247
SUBTOTAL	<u>108,610</u>	<u>104,065</u>	<u>109,873</u>	<u>110,905</u>	<u>119,164</u>
COMMODITIES (2000)					
2001 General Office Supplies	3,500	2,985	3,500	3,500	3,500
2009 Books and Manuals	200	(2)	200	200	200
2202 Clothing	500	288	500	500	500
2301 Small Tools/Field Supplies	2,000	456	2,000	5,000	2,000
2401 Vehicle Fuel	950	51	950	950	1,000
SUBTOTAL	<u>7,150</u>	<u>3,778</u>	<u>7,150</u>	<u>10,150</u>	<u>7,200</u>
CONTRACTUAL SERVICES (3000)					
3001 Legal Services	1,000	-	1,000	1,000	1,000
3002 Professional Services	5,000	-	5,000	5,000	5,000
3003 Computer Consultation/Maintenance	1,000	-	1,000	1,000	1,000
3005 Engineering/Surveying Services	5,000	-	5,000	5,000	5,000
3020 Software Maintenance	6,000	5,842	6,000	6,000	7,000
3112 General Printing Service	500	316	500	500	500
3117 Equipment Repair/Maintenance	2,000	2,713	2,000	2,000	2,000
3502 Conference and Meetings	1,000	686	1,000	1,000	1,000
3503 Education /Training	3,000	1,750	3,000	3,000	3,000
3504 Professional Memberships	700	450	700	700	700
SUBTOTAL	<u>25,200</u>	<u>11,757</u>	<u>25,200</u>	<u>25,200</u>	<u>26,200</u>
CAPITAL EXPENSES (4000)					
4002 Survey Equipment	1,000	-	1,000	1,000	1,000
4003 Flat Bed Scanner	-	-	-	10,500	-
4004 Computer Equipment	6,000	2,669	4,500	4,500	5,000
4009 GIS Mapping	-	-	15,000	15,000	12,000
4107 Office Furniture	300	-	300	300	500
4407 Computer Software	1,000	1,000	1,000	1,000	3,000
4401 Automobile	-	-	-	23,000	23,000
4431 Survey Grade GPS unit	26,000	25,772	26,000	-	-
SUBTOTAL	<u>34,300</u>	<u>29,441</u>	<u>47,800</u>	<u>55,300</u>	<u>44,500</u>
TOTAL EXPENDITURES	<u>\$ 175,260</u>	<u>\$ 149,041</u>	<u>\$ 190,023</u>	<u>\$ 201,555</u>	<u>\$ 197,064</u>

**CAPITAL BUDGETS
FY 2012- 2017
5 YEAR PLAN**

Five Year Capital Program

Fiscal Year 2012 - 2013 Infrastructure Improvements

Sidewalk Program	50,000
Indian Fort Trail	150,000
Storm Water Program	175,000
Memorial Park Improvements	85,000
Menelaus Pike Construction	2,300,000
Bratcher Lane Construction	1,000,000
By Pass Construction	<u>6,000,000</u>
Sub Total	9,760,000

Income Credit

Menelaus Pike - Construction - KDOT	2,300,000
Bratcher Lane Construction – KDOT	1,000,000
By-Pass - Construction - KDOT	<u>6,000,000</u>
Sub Total	(9,300,000)

Sub-Total from General Fund \$460,000

Departmental Capital

Administration	21,000
Finance	-0-
Business Development	2,500
Police	164,200
Fire	109,000
Streets	246,000
Codes	39,000
Parks	423,600
GIS	<u>27,500</u>
Sub-Total	1,053,400

Total Capital Expenditures from General Fund \$1,513,400

Fiscal Year 2013-2014
Infrastructure Improvements

Sidewalk Program	50,000
Shared Use Paths	125,000
By-Pass Construction	7,000,000
US 25 -North Construction	2,000,000
Open Space Facility	<u>2,000,000</u>
Sub-Total	\$11,175,000

Income Credit

By-Pass Construction – KDOT	7,000,000
US 25N Construction - KDOT	<u>2,000,000</u>
Sub-Total	(9,000,000)

Sub Total From General Fund \$2,175,000

Departmental Capital

Administration	18,000
Finance	-0-
Business Development	1,500
Police	167,000
Fire	81,000
Streets	377,300
Codes	42,000
Park	281,500
GIS	<u>19,000</u>
	\$987,300

Total Capital Expenditures from General Fund \$3,162,300

Fiscal Year 2014 - 2015
Infrastructure Improvements

Sidewalk Program	50,000
Shared Use Paths	100,000
US 25 North Construction	2,300,000
Open Space Facility	<u>2,000,000</u>
Sub-Total	\$4,450,000

Income Credit

US 25 North - Construction – KDOT	\$2,300,000
Sub Total	(2,300,000)

Sub Total from General Fund \$2,150,000

Departmental Capital

Administration	12,000
Finance	1,500
Business Development	1,500
Police	173,250
Fire	93,000
Streets	262,000
Codes	12,000
Parks	424,500
GIS	<u>25,000</u>
Sub-Total	\$1,004,750

Total Capital Expenditures From General Fund \$3,154,750

Fiscal Year 2015- 2016
Infrastructure Improvements

Sidewalk Program	50,000
Shared Use Paths	150,000
Fire Station III	500,000
Scaffold Cane Road Shared Use Path	175,000
City Hall Expansion Plans	<u>75,000</u>
Sub-Total	\$950,000

Departmental Capital

Administration	20,000
Finance	3,000
Business Development	1,500
Police	166,150
Fire	100,000
Streets	338,000
Codes	12,000
Parks	270,000
GIS	<u>19,000</u>
Sub-Total	\$929,650

Total Capital Expenditures From General Fund **\$1,879,650**

Fiscal Year 2016 - 2017
Infrastructure Improvements

Fire Station III	250,000
City Hall Expansion	750,000
Scaffold Cane Shared Use Path	<u>175,000</u>
Sub-Total	\$1,175,000

Departmental Capital

Administration	25,000
Finance	7,500
Business Development	5,000
Police	201,150
Fire	176,000
Streets	177,000
Codes	45,000
Parks	80,000
GIS	<u>19,000</u>
Sub-Total	\$735,650

Total Capital Expenditures from General Fund **\$1,910,650**

MUNICIPAL ROAD AID/CAPITAL STREET IMPROVEMENTS

ACTIVITIES

The Municipal Road Aid Fund is comprised of monies received through the state from the State Gasoline Tax. The acceptable use of these funds is for the upkeep of accepted City streets and related drainage projects.

**MUNICIPAL ROAD AID
FUND 22**

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
FUND BALANCE @ JULY 1 (estimated)	\$ 393,101	\$ 388,913	\$ 280,177	\$ 280,177	\$ 300,200
REVENUE & OTHER FINANCING SOURCES					
7501 State Gas Tax	165,000	180,433	108,677	193,572	190,000
7515 Coal & Mineral	7,424	4,924	7,424	7,424	5,000
7606 Interest	1,000	917	1,000	740	740
7516 MRA Bonds	-	-	-	-	100,000
7810 Tfr from General Fund	-	-	-	-	-
TOTAL REVENUE	173,424	186,274	117,101	201,736	295,740
TOTAL FUNDS AVAILABLE	566,525	575,187	397,278	481,913	595,940
EXPENDITURES					
3001 Professional Services	500	-	500	500	500
4305 Street Improvements	400,000	292,989	200,000	450,000	320,000
TOTAL EXPENDITURES	400,500	292,989	200,500	450,500	320,500
REVENUE OVER/(UNDER) EXPENDITURES	(227,076)	(106,715)	(83,399)	(248,764)	(24,760)
ENDING FUND BALANCE @ JUNE 30	\$ 166,025	\$ 282,198	\$ 196,778	\$ 31,413	\$ 275,440

TOURISM DEPARTMENT

ACTIVITIES

The Berea Tourism and Convention Commission Fund was established under authority of KRS 91A.390. The source of revenue for this fund is the transient room tax and the restaurant tax which are each levied at three percent. The primary purpose of the Tourism Commission is to attract and promote conventions, athletic events, and generate interest in Berea as a tourist location. The funds are controlled by the Tourism Director and Commission under the supervision of the Director of Finance

STAFFING LEVELS

<u>POSITION</u>		AUTHORIZED NUMBER
Tourism Director	Belle Jackson	1
Assistant Tourism Director	Kerri Hensley	1
IT Coordinator	Michael Matthews	1
Full-time Welcome Center Assistants	Martha Davidson Nancy Bailey	2
Part-time Welcome Center Assistants	Sue Todd Scharme Prince Regina Cameron Connie Mondine	4

**TOURISM
FUND 28**

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
FUND BALANCE @ JULY 1 (estimated)	\$ 550,800	\$ 226,553	\$ 700,000	\$ 700,000	\$ 750,000
REVENUE & OTHER FINANCING SOURCES					
7220 Transient Room Tax	120,000	118,078	120,000	120,000	120,000
7230 Restaurant Tax	650,000	836,969	650,000	650,000	700,000
7240 Discover the Arts	-	-	-	10,000	3,000
7353 Miscellaneous Income	-	-	-	372	-
7501 State Matching Funds	15,800	10,803	15,000	15,000	15,000
7502 ARC Grant	-	-	-	-	-
7503 KY Arts Council Grant	20,000	20,000	-	-	-
7504 Workshop Fees	550	550	-	40,000	61,000
7606 Interest Income	-	956	-	480	480
7607 CD Interest	-	4,100	2,000	10,000	5,000
7608 Lease Proceeds	-	9,188	-	-	-
7810 Trans. from Gen. Fund	-	280	-	-	-
7847 Trans. To Gen. Fund	(190,000)	(201,683)	(190,000)	-	-
TOTAL REVENUE	616,350	799,241	597,000	845,852	904,480
TOTAL FUNDS AVAILABLE	1,167,150	1,025,794	1,297,000	1,545,852	1,654,480
EXPENDITURES					
PERSONNEL SERVICES (1000)					
1001 Salaries - Full Time	108,575	122,068	155,000	143,000	134,265
1002 Salaries - Part Time	49,342	43,511	49,200	61,200	61,200
1005 Salaries - Overtime	7,000	4,192	5,000	5,000	5,000
1101 Medical and Life Ins.	18,623	17,692	23,300	23,300	22,060
1102 Pension	19,186	20,422	26,425	26,425	26,404
1104 FICA	9,915	10,065	12,722	12,722	12,479
1111 Medicare	2,319	2,354	2,975	2,975	2,907
SUBTOTAL	214,960	220,304	274,622	274,622	264,315
COMMODITIES (2000)					
2001 Office Supplies	4,000	4,894	4,000	4,000	6,000
2006 Promotional Expense	7,000	2,759	7,000	7,000	7,000
2009 Books and Manuals	100	473	100	100	200
2101 Operating Supplies	2,000	2,121	2,000	2,000	4,000
2201 Uniforms and Gear	1,000	468	1,000	1,000	1,000
2301 Small Equipment	2,000	5,007	2,000	2,000	2,000
2401 Motor Vehicle Fuel	500	44	500	500	1,000
SUBTOTAL	16,600	15,766	16,600	16,600	21,200

CONTRACTUAL SERVICES (3000)

3001	Legal Services	-	1,424	-	-	-
3003	Computer Consultation/Maintenance	2,000	2,969	12,000	7,000	12,000
3004	Committee Expense	10,000		5,000	1,000	1,000
3010	Contract Labor	2,500	200	2,000	1,000	1,000
3012	Tourism District	-	-	2,000	2,000	2,000
3013	Board & Comm. Pay	2,500	2,370	2,500	2,500	2,500
3014	Local Ad	-	-	14,000	14,000	35,000
3115	Advertising/Market Research	350,000	319,171	250,000	265,000	265,000
3117	Vehicle/Equipment Repair	-	-	-	-	1,000
3118	Building Repairs	5,000	(655)	-	-	-
3120	Maint. Service Contracts	1,000	-	-	-	-
3301	Telephone	3,000	2,370	3,000	4,000	4,500
3304	Electric	3,700	2,592	3,700	3,700	3,700
3306	Natural Gas	7,000	5,714	7,000	7,000	6,000
3307	Water	600	283	600	600	600
3308	Sewer	300	178	300	300	300
3309	Refuse Collection	200	185	200	200	200
3406	Rent/Lease	500	-	-	-	-
3408	Equipment Rental	1,000	58	1,000	-	-
3409	Copier Rental	1,500	-	1,500	1,500	1,500
3502	Conference & Meetings	15,000	17,256	15,000	10,000	10,000
3503	KAC Grant	-	350		-	-
3504	Prof. Membership	1,950	2,391	1,950	2,440	3,100
3505	Education/Training	1,500	819	1,500	500	500
3508	Travel	4,500	4,845	4,500	2,500	2,500
3509	Demo/Event	20,000	7,620	10,000	10,000	10,000
3514	Studio Artist Walking Tour	45,000	15,708	30,000	30,000	20,000
3515	Car Show	3,000	1,417	3,000	3,000	3,000
3516	Music on Porch	8,000	7,000	8,000	8,000	8,500
3517	Exhibits/Demo	-	1,159	-	-	-
3518	L&N Day	2,000	1,186	2,000	2,000	2,000
3519	Foley Exchange	-	653		-	-
3520	Contingency	5,000	3,551	5,000	5,000	5,000
3521	Workshops	-	-	10,000	75,000	100,000
3601	Postage	12,000	4,606	6,000	6,000	6,000
3634	Spoonbread Festival	3,000	-	3,000	-	-
3639	Crafts Fair	4,000	-	4,000	-	-
3640	Ambassador	5,500	-	2,500	500	500
3641	Beautification	30,000	19,766	30,000	20,000	20,000
3642	Lex Co-op	28,000	-	-	5,220	-
3643	Discover the Arts	-	-	-	9,590	-
	SUBTOTAL	<u>579,250</u>	<u>425,186</u>	<u>441,250</u>	<u>499,550</u>	<u>527,400</u>

CAPITAL EXPENSE (4000)

4001	Office Furniture	3,500	490	10,000	2,000	10,000
4002	Computers	3,000	3,158	3,000	3,000	3,000
4003	Copier	-	9,188	-	-	-
4007	Computer Software	1,000	495	1,000	1,000	-
4401	Automobiles	25,000	-	25,000	17,240	-
4503	Partnership Grant Award	32,500	30,350	32,500	32,500	32,500

4505	Foothills Express/Public Transportation	30,000	30,202	40,000	32,000	<u>32,500</u>
4560	Kentucky Arts Council Grant	55,938	2,978	53,200	53,200	<u>53,200</u>
4561	Feasibility	-	5,550	30,000	12,000	<u>30,000</u>
4562	Building Renovation	300,000	4,533	550,000	510,000	<u>275,000</u>
4564	Signage	-	-	-	-	<u>50,000</u>
4565	Shared Use Path	-	-	-	-	<u>150,000</u>
4566	Memorial Park Electric Upgrade	-	-	-	-	<u>7,000</u>
5000	Debt Service	-	3,213	-	-	<u>-</u>
	SUBTOTAL	<u>450,938</u>	<u>90,157</u>	<u>744,700</u>	<u>662,940</u>	<u>643,200</u>
TOTAL EXPENDITURES		<u>1,261,748</u>	<u>751,413</u>	<u>1,477,172</u>	<u>1,453,712</u>	<u>1,456,115</u>
REVENUE OVER/(UNDER) EXPENDITURES		<u>(645,398)</u>	<u>47,828</u>	<u>(880,172)</u>	<u>(607,860)</u>	<u>(551,635)</u>
ENDING FUND BALANCE @ JUNE 30		<u>\$ (94,598)</u>	<u>\$ 274,381</u>	<u>\$ (180,172)</u>	<u>\$ 92,140</u>	<u>\$ 198,365</u>

INDUSTRIAL DEVELOPMENT

ACTIVITIES

The Industrial Development Authority and fund was created on November 25, 1987 through Ordinance Number 18-86. This ordinance replaced the Berea Industrial Foundation. The City accounts for all funds received and disbursed in this fund, however, the Industrial Authority is a separate entity from the City.

**INDUSTRIAL DEVELOPMENT
FUND 29**

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
FUND BALANCE @ JULY 1 (estimated)	\$ 277,160	\$ 354,490	\$ 76,120	\$ 76,120	\$ 332,000
REVENUE & OTHER FINANCING SOURCES					
7010 Trf from General Fund	690,000	100,000	650,000	650,000	100,000
7605 Land Sales	250,000	250,000	-	-	-
7606 Interest Income	300	156	100	164	160
7607 C D Interest	8,500	(231)	8,500	6,500	1,500
7625 Farm Lease	3,000	6,458	3,000	6,400	11,000
TOTAL REVENUE	951,800	356,383	661,600	663,064	112,660
TOTAL AVAILABLE FUNDS	1,228,960	710,873	737,720	739,184	444,660
EXPENDITURES					
CONTRACTUAL SERVICES (3000)					
3001 Legal Services	500	-	500	500	-
3005 Engineering Services	15,000	-	12,000	12,000	10,000
3011 Other Professional Svc.	2,000	-	2,000	2,000	2,000
SUBTOTAL	17,500	-	14,500	14,500	12,000
CAPITAL EXPENSE (4000)					
4301 Land/Infrastructure	138,000	5,890	200,000	100,000	100,000
SUBTOTAL	138,000	5,890	200,000	100,000	100,000
DEBT SERVICE (5000)					
5005 Principal	780,000	275,000	497,862	497,862	264,000
5006 Debt Services Interest	40,000	28,625	20,000	20,000	10,000
SUBTOTAL	820,000	303,625	517,862	517,862	274,000
TOTAL EXPENDITURES	975,500	309,515	732,362	632,362	386,000
REVENUE OVER/(UNDER) EXPENDITURES	(23,700)	46,868	(70,762)	30,702	(273,340)
ENDING FUND BALANCE @ JUNE 30	\$ 253,460	\$ 401,358	\$ 5,358	\$ 106,822	\$ 58,660

CAPITAL PROJECTS

ACTIVITIES

Capital projects that have been identified as improvements to the City's infrastructure are identified in this fund. Monies have been transferred from the general fund as the funding mechanism for these expenditures. Each capital improvement project and its components have been assigned a line item number to which all reporting and expenditures will be related. Monies that are not expended in this account during the fiscal year will remain in the fund and be credited as a beginning fund balance in the next fiscal year.

**CAPITAL PROJECTS
FUND 35**

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
FUND BALANCE @ JULY 1 (estimated)	\$ 25,000	\$ 329,027	\$ 25,000	\$ 5,933	\$ -
REVENUE & OTHER FINANCING SOURCES					
7010 Transfer from General Fund	645,335	225,000	763,997	703,064	908,197
7329 State Grant	121,000	-	128,828	128,828	128,828
7501 Jane & Jill Street (Wal-Mart)	96,000	96,000	96,000	-	-
7606 Interest	25	48	25	25	25
TOTAL REVENUE	862,360	321,048	988,850	831,917	1,037,050
TOTAL AVAILABLE FUNDS	887,360	650,075	1,013,850	837,850	1,037,050
EXPENDITURES					
COMMODITIES (2000)					
2001 Office Supplies	-	130	-	-	-
SUBTOTAL	-	130	-	-	-
CAPITAL EXPENSE (4000)					
4015 Sidewalk/Shared Use Path	225,000	12,968	325,000	325,000	450,000
4020 Folk Center Renovation	75,000	9,800	150,000	150,000	75,000
4030 Parks Planning	20,675	22,773	-	-	-
4033 Scaffold Cane/Shared Use Path	5,000	-	-	-	-
4034 Beautification Program	8,850	8,850	8,850	8,850	8,850
4067 Bonded Lot Design & Bid	-	-	-	-	-
4069 City Hall Renovation	5,000	2,000	8,000	2,000	2,000
4090 Park-Field Renovation	3,033	3,033	-	-	-
4102 Land/Buildings	15,000	12,096	15,000	10,000	10,000
4108 Rebuild McKinney, Brenwood, Jill & Jane	230,000	227,249	200,000	-	-
4109 Reroute Short Line/1016 Intersection	-	630	-	-	-
4110 1016 Sidewalk Construction	23,917	23,972	-	-	-
4113 Courtroom Video System	7,500	-	10,000	10,000	10,000
4118 Storm Water Plan	-	-	25,000	50,000	200,000
4122 Exit 77	10,000	745	2,000	2,000	1,200
4125 US 25 Plan	30,000	27,821	-	-	-
4126 Short Line Pike	22,060	25,836	-	-	-
4129 Bratcher Lane	16,325	6,325	10,000	10,000	10,000
4133 Center Street Curbs	50,000	21,919	25,000	25,000	25,000
4136 Complex Shelter	-	1,050	-	-	-
4138 Roof Utilities Building	50,000	-	50,000	50,000	-
4139 Drainage (Norwood,Bluebird,Laurel)	75,000	6,172	25,000	25,000	-
4141 Environmental Park	-	4,990	-	-	-
4143 103 Parkway	-	-	25,000	25,000	-
4142 Crescent/Forest Drainage	15,000	-	90,000	45,000	45,000
4144 Water Street Drainage	-	-	35,000	35,000	200,000

4145	Lighting (Brook Green, Hidden Creek)	-	-	10,000	10,000	-
4146	Baldwin Street	-	-	-	55,000	-
	SUBTOTAL	<u>887,360</u>	<u>418,229</u>	<u>1,013,850</u>	<u>837,850</u>	<u>1,037,050</u>
TOTAL EXPENDITURES		<u>887,360</u>	<u>418,359</u>	<u>1,013,850</u>	<u>837,850</u>	<u>1,037,050</u>
REVENUE OVER/(UNDER) EXPENDITURES		<u>(25,000)</u>	<u>(97,311)</u>	<u>(25,000)</u>	<u>(5,933)</u>	<u>-</u>
ENDING FUND BALANCE @ JUNE 30		<u>\$ -</u>	<u>\$ 231,716</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

INFRASTRUCTURE LOAN

ACTIVITIES

The Infrastructure Loan was developed as an assistant agreement with the Kentucky Infrastructure Authority. It was designed to provide funds for an extension of a water distribution line to the Berea Industrial Park located on Mayde Road and KY 595.

The total loan equaled \$340,000 and was payable over 15 years. The City charges all water users on this line a user surcharge based on water usage during a twelve month period. The payment is amortized with the surcharge paid equal to debt service owed.

PPG
ALCAN
NACCO
KI(USA)
MENASHA
TOKICO
MATSUSHITA
BEREA MACHINE & TOOL
KENTUCKY STEEL
CALIBER LOGISTICS
CARDINAL METAL CRAFT

**INFRASTRUCTURE LOAN
FUND 51**

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
FUND BALANCE @ JULY 1 (estimated)	\$ 32,562	\$ 32,582	\$ 32,643	\$ 32,643	\$ 32,675
REVENUE & OTHER FINANCING SOURCES					
7606 Interest	100	82	50	68	-
TOTAL REVENUE	100	82	50	68	-
TOTAL FUNDS AVAILABLE	32,662	32,664	32,693	32,711	32,675
ENDING FUND BALANCE @ JUNE 30	\$ 32,662	\$ 32,664	\$ 32,693	\$ 32,711	\$ 32,675

POLICE RESTRICTED - STATE AND LOCAL

ACTIVITIES

The City of Berea Police Department participates in the state asset forfeiture program as outlined in the Kentucky Revised Statutes. This program was established to provide Law Enforcement Agencies with additional funding through the seizing of money and real property through state District and Circuit Court actions. Upon court order, property seized through criminal investigations can be awarded to the Law Enforcement agency that conducted or participated in the investigation resulting in the seizure. All money or real property forfeited under these statutes must be used to enhance the Law Enforcement agencies ability to more effectively provide policing services to the community.

**POLICE RESTRICTED - STATE & LOCAL
FUND 53**

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
FUND BALANCE @ JULY 1 (estimated)	\$ 16,274	\$ 16,722	\$ 22,033	\$ 22,033	\$ 22,175
REVENUE & OTHER FINANCING SOURCES					
7407 Restricted Revenue - State	5,000	5,713	5,000	5,000	5,000
7606 Interest	150	49	150	150	150
TOTAL REVENUE	<u>5,150</u>	<u>5,762</u>	<u>5,150</u>	<u>5,150</u>	<u>5,150</u>
TOTAL FUNDS AVAILABLE	<u>21,424</u>	<u>22,484</u>	<u>27,183</u>	<u>27,183</u>	<u>27,325</u>
EXPENDITURES					
4305 Restricted Expense - State	5,000	-	5,000	5,000	2,500
TOTAL EXPENDITURES	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>2,500</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>150</u>	<u>5,762</u>	<u>150</u>	<u>150</u>	<u>2,650</u>
ENDING FUND BALANCE @ JUNE 30	<u>\$ 16,424</u>	<u>\$ 22,484</u>	<u>\$ 22,183</u>	<u>\$ 22,183</u>	<u>\$ 24,825</u>

**BEREA CORRIDOR ENGINEERING
FUND 55**

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
FUND BALANCE @ JULY 1 (estimated)	\$ 68,897	\$ 68,894	\$ 68,897	\$ 68,897	\$ -
REVENUE & OTHER FINANCING SOURCES					
7020 Transfer to General Fund	-	-	-	(68,890)	-
7040 Transfer to US25North	-	(6,390)	-	-	-
7328 Kentucky Dept. of Transportation	170,000	7,281	140,000	-	150,000
TOTAL REVENUE	170,000	891	140,000	(68,890)	150,000
TOTAL FUNDS AVAILABLE	238,897	69,785	208,897	7	150,000
EXPENDITURES					
3001 Professional fees	-	-	-	7	-
4714 Engineering Services CDP	90,000	889	140,000	-	150,000
TOTAL EXPENDITURES	90,000	889	140,000	7	150,000
REVENUES OVER/(UNDER) EXPENDITURES	80,000	2	-	(68,897)	-
ENDING FUND BALANCE @ JUNE 30	\$ 148,897	\$ 68,896	\$ 68,897	\$ -	\$ -

POLICE RESTRICTED - FEDERAL

ACTIVITIES

The City of Berea Police Department participates in the federal asset forfeiture program as outlined by Federal Law and Regulations. This program was established to provide Law Enforcement Agencies with additional funding through the seizing of money and real property through federal court actions. Upon court order, property seized through criminal investigations can be awarded to the Law Enforcement agency that conducted or participated in the investigation resulting in the seizure. All money or real property forfeited under these statutes must be used to enhance the Law Enforcement agencies ability to more effectively provide policing services to the community.

**POLICE RESTRICTED - FEDERAL
FUND 57**

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
FUND BALANCE @ JULY 1 (estimated)	\$ 14,131	\$ 14,609	\$ 40,312	\$ 40,312	\$ 18,465
REVENUE & OTHER FINANCING SOURCES					
7408 Restricted Revenue - Federal	5,000	25,665	30,000	10,000	10,000
7606 Interest	150	64	60	60	200
TOTAL REVENUE	<u>5,150</u>	<u>25,729</u>	<u>30,060</u>	<u>10,060</u>	<u>10,200</u>
TOTAL FUNDS AVAILABLE	<u>19,281</u>	<u>40,338</u>	<u>70,372</u>	<u>50,372</u>	<u>28,665</u>
EXPENDITURES					
4306 Restricted Expense - Federal	2,000	-	2,000	-	2,000
4401 Automobiles	-	-	-	23,143	-
TOTAL EXPENDITURES	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>23,143</u>	<u>2,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>3,150</u>	<u>25,729</u>	<u>28,060</u>	<u>(13,083)</u>	<u>8,200</u>
ENDING FUND BALANCE @ JUNE 30	<u>\$ 17,281</u>	<u>\$ 40,338</u>	<u>\$ 68,372</u>	<u>\$ 27,229</u>	<u>\$ 26,665</u>

**MENLAUS PIKE ENGINEERING
FUND 58**

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
FUND BALANCE @ JULY 1 (estimated)	42	166	3,410	3,410	778
REVENUE & OTHER FINANCING SOURCES					
7010 Transfer from General Fund	200,000	-	550,000	550,000	550,000
7328 Kentucky Dept. of Transportation	126,000	170,921	150,000	150,000	75,000
7606 Interest	-	12	-	-	-
TOTAL REVENUE	<u>326,000</u>	<u>170,933</u>	<u>700,000</u>	<u>700,000</u>	<u>625,000</u>
TOTAL AVAILABLE FUNDS	<u>326,042</u>	<u>171,099</u>	<u>703,410</u>	<u>703,410</u>	<u>625,778</u>
EXPENDITURES					
4502 Utilities and Right of Way	200,000	-	550,000	550,000	550,000
4714 Engineering Services CDP	126,000	170,321	150,000	150,000	75,000
TOTAL EXPENDITURES	<u>326,000</u>	<u>170,321</u>	<u>700,000</u>	<u>700,000</u>	<u>625,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>-</u>	<u>612</u>	<u>-</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCE @ JUNE 30	<u>\$ 42</u>	<u>\$ 778</u>	<u>\$ 3,410</u>	<u>\$ 3,410</u>	<u>\$ 778</u>

**MAYDE ROAD FUND
FUND 63**

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
FUND BALANCE @ JULY 1 (estimated)	300	122,993	13,824	13,824	13,824
REVENUE & OTHER FINANCING SOURCES					
7846 Transfer to General Fund	(100,000)	(100,000)	-	-	-
TOTAL REVENUE	(100,000)	(100,000)	-	-	-
TOTAL FUNDS AVAILABLE	(99,700)	22,993	13,824	13,824	13,824
EXPENDITURES					
4304 Construction	-	-	13,824	13,824	-
TOTAL EXPENDITURES	-	-	13,824	13,824	-
TOTAL REVENUES OVER/(UNDER) EXPENDITURE	(100,000)	(100,000)	(13,824)	(13,824)	-
ENDING FUND BALANCE @ JUNE 30	\$ (99,700)	\$ 22,993	\$ -	\$ -	\$ 13,824

**PROSPECT STREET UPGRADE
FUND 64**

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
FUND BALANCE @ JULY 1 (estimated)	\$ -	\$ (69,902)	\$ 10,098	\$ 10,089	\$ 41,000
REVENUE & OTHER FINANCING SOURCES					
7010 Trf from General Fund	440,000	80,000	500,000	500,000	500,000
7328 Kentucky Dept. of Transportation	2,076,000	40,118	2,076,000	2,076,000	1,800,000
7606 Interest	100	-	100	-	-
TOTAL REVENUE	2,516,100	120,118	2,576,100	2,576,000	2,300,000
TOTAL FUNDS AVAILABLE	2,516,100	50,216	2,586,198	2,586,089	2,341,000
EXPENDITURES					
3011 Other Professional Services		-	-	250	-
4714 Engineering Services HMB	100,000	-	100,000	100,000	-
4304 Construction	2,400,000	50,147	2,476,100	2,476,100	2,300,000
TOTAL EXPENDITURES	2,500,000	50,147	2,576,100	2,576,350	2,300,000
REVENUE OVER/(UNDER) EXPENDITURES	16,100	69,971	-	(350)	-
ENDING FUND BALANCE @ JUNE 30	\$ 16,100	\$ 69	\$ 10,098	\$ 9,739	\$ 41,000

**TRAFFIC STUDY
FUND 65**

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
FUND BALANCE @ JULY 1 (estimated)	-	-	-	-	-
REVENUE & OTHER FINANCING SOURCES					
7328 Kentucky Dept. of Transportation	400,000	-	400,000	400,000	-
7309 Berea College	80,000	-	80,000	80,000	-
TOTAL REVENUE	480,000	-	480,000	480,000	-
TOTAL FUNDS AVAILABLE	480,000	-	480,000	480,000	-
EXPENDITURES					
4714 Transportation Consultant	480,000	-	480,000	480,000	-
TOTAL EXPENDITURES	480,000	-	480,000	480,000	-
TOTAL REVENUE OVER/(UNDER) EXPENDITURES	-	-	-	-	-
ENDING FUND BALANCE @ JUNE 30	\$ -	\$ -	\$ -	\$ -	\$ -

**US 25 NORTH
FUND 66**

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
FUND BALANCE @ JULY 1 (estimated)	-	-	-	-	290
REVENUE & OTHER FINANCING SOURCES					
7041 Transfer from Berea Corridor	-	6,390	-	-	-
7328 Kentucky Dept. of Transportation	100,000	88,181	100,000	100,000	100,000
7810 Transfer from General Fund	-	300	-	-	-
TOTAL REVENUE	100,000	94,871	100,000	100,000	100,000
TOTAL FUNDS AVAILABLE	100,000	94,871	100,000	100,000	100,290
EXPENDITURES					
3011 Other Professional Services	-	10	-	-	-
4714 Transportation Consultant	100,000	94,571	100,000	100,000	100,000
TOTAL EXPENDITURES	100,000	94,581	100,000	100,000	100,000
REVENUE OVER/(UNDER) EXPENDITURES	-	290	-	-	-
ENDING FUND BALANCE @ JUNE 30	\$ -	\$ 290	\$ -	\$ -	\$ 290

BEREA MUNICIPAL UTILITIES

ACTIVITIES

Berea Municipal Utilities (BMU), a department of the City of Berea, manages the electric, water and sewer divisions for the City and assists in the operation of the landfill. BMU is responsible for maintaining all facilities and infrastructure associated with the distribution of electricity, treatment and distribution of drinking water, and the collection and treatment of wastewater for the utility customers in each jurisdictional area. The water division has two wholesale water customers, Southern Madison Water District and Garrard County Water Association. BMU administers the billing and collection of each customer's account.

STAFFING LEVELS

ADMINISTRATION

<u>POSITION</u>		<u>AUTHORIZED NUMBER</u>
Utilities Director	Ed Fortner, Jr.	1
Operations Manager	Michael Eirich	1
Assistant Manager	Vacant	1
Engineering Supervisor	Vacant	1
GIS/IT Coordinator	Darrell Hurt	1
GIS/IT Technician	Vacant	
Billing & Collections Supervisor	Heather Powell	1
Utility Billing Clerk	Marie Causey	1
Purchasing Coordinator	Terrie Brumley	1
Customer Service Rep	Debbie Bradley Debbie Lamb Shelia Wolfe Vacant	4
Operations Secretary	Joyce Hendricks	1
Service Technician	Doug Pratt	1

ELECTRIC DIVISION

Electric Operations Coordinator	Kevin Howard	1
Journeyman Lineman - Class III	Aaron Isaacs Adrian Isaacs Joe McClure	3
Apprentice Lineman - Class I	Dustin Barnett Anthony Wilburn	2
Electric Meter Technician	Bill Lovern	1

WATER DIVISION

Water Operations Coordinator	Larry Phillips	1/2
Equipment Operator	Brady Agee	1
Water/Sewer Maintenance Worker II	Vinson Alexander	1
Water/Sewer Maintenance Worker I	Billy Anglin Terry Himes	2
Water Treatment Plant Operator IV	Steve Jones Jim Rickels	2
Water Treatment Plant Operator	Brad Anglin Vacant	2
Water Meter Technician	Dmitri Robinson	1

SEWER DIVISION

Sewer Operations Coordinator	Larry Phillips	1/2
Chief Plant Operator	Darrell "Jake" Powell	1
Waste Water TP Operator III	Scott Johnson Josh Gabbard	2
Waste Water TP Operator I	Robert Isaacs	
Equipment Operator	Raymond Grant, Jr.	1
Water/Sewer Maintenance Worker III	Wayne Robinson	2
Water/Sewer Maintenance Worker I	Robert Gabbard	1

**BEREA MUNICIPAL UTILITIES SUMMARY
FUND 200**

	Electric 2011-2012 Budget	Water 2011-2012 Budget	Sewer (w/Landfill) 2011-2012 Budget	Admin 2011-2012 Budget	TOTALS
REVENUES					
Total Income	\$ 10,283,100	\$ 2,623,000	\$ 1,763,500	\$ 279,500	\$ 14,949,100
EXPENSES					
Personnel Services	487,664	489,575	445,942	824,471	2,247,652
Commodities	8,091,800	168,800	81,300	47,300	8,389,200
Contractual Services	411,900	502,650	450,300	309,700	1,674,550
Capital Expenses	10,000	10,000	10,000	45,000	75,000
Depreciation Expense	412,000	510,000	870,000	70,000	1,862,000
Debt Service - Interest	314,489	374,862	43,957	-	733,308
					-
TOTAL EXPENSES	<u>9,727,853</u>	<u>2,055,887</u>	<u>1,901,499</u>	<u>1,296,471</u>	<u>14,981,710</u>
INCOME (LOSS) from OPERATIONS	<u>555,247</u>	<u>567,113</u>	<u>(137,999)</u>	<u>(1,016,971)</u>	<u>(32,610)</u>
OTHER EXPENDITURES					
Budget Allocation of Admin Exp	406,788	305,091	305,091	(1,016,971)	-
Debt Services - Principle	<u>432,500</u>	<u>660,656</u>	<u>239,824</u>	<u>-</u>	<u>1,332,980</u>
TOTAL EXPENSEES & OTHER EXPENDITURES	<u>10,567,141</u>	<u>3,021,634</u>	<u>2,446,414</u>	<u>279,500</u>	<u>16,314,689</u>
SURPLUS (DEFICIT) OF RATE REVENUE	<u>\$ (284,041)</u>	<u>\$ (398,634)</u>	<u>\$ (682,914)</u>	<u>\$ -</u>	<u>(1,365,589)</u>
TOTAL CAPITAL ADDITIONS	484,000	245,000	526,000	75,500	1,330,500

**BEREA MUNICIPAL UTILITIES FUND
REVENUE AND EXPENDITURES BY DIVISION**

ELECTRIC DIVISION

1000

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
ELECTRIC REVENUE					
7400 Electric Service Charge	8,000,000	7,713,298	8,798,600	8,798,600	8,798,600
7404 Storm Damage Reimbursement	-	13,690	-	5,300	-
7405 Demand Electric Charge	1,100,000	1,236,353	1,220,000	1,350,000	1,220,000
7420 City/Public Street Lighting	-	(5,510)	-	-	-
7430 Private Outdoor Lighting	56,000	69,740	58,000	69,000	69,000
7441 Electric Connection Fee	3,500	4,432	3,500	2,500	2,500
7445 Ky Data Link Attachments	500	429	500	500	500
7450 Cable Antenna TV Pole Attachment	13,000	14,243	13,000	13,000	13,000
7455 Telephone Pole Attachment	9,500	9,416	-	9,500	9,500
7460 Customer Reimbursement-Electric	100,000	57,796	20,000	20,000	25,000
7601 Sale of Fixed Assets	1,000	1,900	1,000	-	-
7610 Government Grant - EECDBG & Leases	-	-	-	125,000	145,000
TOTAL ELECTRIC REVENUE	9,283,500	9,115,786	10,114,600	10,393,400	10,283,100
EXPENSES					
PERSONNEL SERVICES (1000)					
1001 Salaries: Full-Time	367,725	348,004	322,128	322,128	319,577
1005 Overtime Pay	18,000	13,726	18,000	18,000	18,000
1101 Medical and Life Ins.	60,210	55,598	59,785	59,785	60,257
1102 City Pension Contributions	63,836	58,147	59,290	59,290	64,005
1104 City Fica Contributions	24,492	19,743	21,713	21,713	20,930
1111 Medicare	5,728	4,617	5,078	5,078	4,895
SUBTOTAL	539,991	499,836	485,994	485,994	487,664
COMMODITIES (2000)					
2008 Data Processing Supplies	300	-	300	300	-
2009 Books and Manuals	300	2,609	300	300	300
2109 Operational Supplies	3,500	-	3,500	3,500	3,500
2112 Distribution Line Supplies	50,000	14,724	10,000	10,000	10,000
2113 Transformer Supplies	2,500	1,327	2,500	2,500	2,500
2114 Street Lighting Supplies	10,000	5,274	10,000	10,000	10,000
2115 Meter Supplies	5,000	2,031	5,000	5,000	5,000
2118 Purchase of Electrical Power	7,100,000	7,074,807	8,000,000	8,250,000	8,000,000
2201 Uniforms & Gear	10,000	9,697	10,000	10,000	10,000
2304 Equipment & Tools	8,500	9,584	8,500	8,500	7,500
2401 Motor Vehicle: Fuel	13,000	13,259	13,000	15,000	18,000
2403 Motor Vehicle: Parts/Supp	12,000	10,441	12,000	10,000	10,000
2450 Discarded Surplus Inventory	15,000	29,567	15,000	15,000	15,000
SUBTOTAL	7,230,100	7,173,321	8,090,100	8,340,100	8,091,800

CONTRACTUAL SERVICES (3000)

3001	Legal Services	5,000	5,738	5,000	15,000	6,500
3005	Engineering Services	25,000	19,764	25,000	15,000	12,000
3011	Other Professional Services	10,000	5,698	10,000	10,000	10,000
3016	Construction Services-Repairs	5,000	-	5,000	-	-
3017	Contract Services-Tree Trimming	75,000	-	75,000	75,000	75,000
3018	Contract Services-Meter Reading	30,000	28,758	27,000	18,000	6,000
3116	Advertising	500	1,170	500	500	500
3117	Equipment Repair	5,000	8,290	5,000	12,000	12,000
3121	Meter Testing and Repair	1,500	-	1,500	1,500	-
3301	Telephone	2,000	1,985	2,000	2,000	2,000
3304	Electricity	100	58	100	100	100
3307	Water	100	133	100	100	100
3312	PCB Transformers Disposal	1,500	123	1,500	1,500	1,500
3314	City Street Lights	65,560	-	71,960	71,960	71,960
3406	Other Rental & Leases	1,500	400	1,500	1,500	1,000
3408	Equipment Rental	1,000	158	1,000	1,000	1,000
3502	Conference & Meeting Exp	2,000	477	2,000	2,000	4,000
3503	Education & Training Exp	2,500	50	2,500	2,500	2,500
3504	Professional Member Dues	5,000	4,894	5,000	5,000	5,240
3505	Energy Efficiency Programs (EECDBGGrant)	10,000	30	10,000	135,000	175,000
3601	Uncollectable Accounts	25,000	-	25,000	25,000	25,000
3605	Miscellaneous	500	13	500	500	500
	SUBTOTAL	<u>273,760</u>	<u>77,738</u>	<u>277,160</u>	<u>395,160</u>	<u>411,900</u>

CAPITAL EXPENSES (4000)

4503	Contingency	10,000	-	10,000	10,000	10,000
4601	Depreciation Expense	530,100	410,285	530,100	530,100	412,000
	SUBTOTAL	<u>540,100</u>	<u>410,285</u>	<u>540,100</u>	<u>540,100</u>	<u>422,000</u>

DEBT SERVICES (5000)

5006	Interest: Revenue Bonds	31,395	42,772	-	-	314,489
	SUBTOTAL	<u>31,395</u>	<u>42,772</u>	<u>-</u>	<u>-</u>	<u>314,489</u>

TOTAL EXPENSES

		<u>8,615,346</u>	<u>8,203,951</u>	<u>9,393,354</u>	<u>9,761,354</u>	<u>9,727,853</u>
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INCOME (LOSS) FROM OPERATIONS

		<u>668,154</u>	<u>911,835</u>	<u>721,246</u>	<u>632,046</u>	<u>555,247</u>
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OTHER EXPENDITURES

BUDGET ALLOCATION OF ADMINISTRATION EXPENSES

	Electric Allocation @ 40%	410,553	-	559,761	378,987	406,788
	TOTAL	<u>410,553</u>	<u>-</u>	<u>559,761</u>	<u>378,987</u>	<u>406,788</u>

DEBT SERVICES (5000)

5005	Principle: Revenue Bonds (Series B)	805,000	805,000	835,000	835,000	432,500
	TOTAL	<u>805,000</u>	<u>805,000</u>	<u>835,000</u>	<u>835,000</u>	<u>432,500</u>

TOTAL EXPENSES & OTHER EXPENDITURES

		<u>9,830,899</u>	<u>9,008,951</u>	<u>10,788,115</u>	<u>10,975,341</u>	<u>10,567,141</u>
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SURPLUS (DEFICIT) OF RATE REVENUE

		<u>\$ (547,399)</u>	<u>\$ 106,835</u>	<u>\$ (673,515)</u>	<u>\$ (581,941)</u>	<u>\$ (284,041)</u>
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**BEREA MUNICIPAL UTILITIES FUND
CAPITAL EXPENDITURES BY DIVISION**

ELECTRIC DIVISION

1000

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
4208 Electric Metering Upgrade	80,000	85,297	80,000	110,000	125,000
4209 Meter Shop Upgrade	27,000	24,802	-	700	-
4315 Distribution System Upgrade	70,000	38,232	95,000	95,000	75,000
4316 Rash Rd/Lewis Street Substation Upgrade	15,000	-	-	-	-
4320 New Electric Service Materials	125,000	119,500	125,000	50,000	50,000
4401 Pickup Truck	20,000	-	45,000	50,000	24,000
4407 Storage Units	-	-	-	-	-
4408 Bucket Truck	100,000	94,107	-	-	-
4410 Digger Truck	-	-	-	-	210,000
4415 Equipment-Chipper	23,400	23,396	-	-	-
TOTAL	<u>460,400</u>	<u>385,333</u>	<u>345,000</u>	<u>305,700</u>	<u>484,000</u>

**BEREA MUNICIPAL UTILITIES FUND
REVENUE AND EXPENDITURES BY DIVISION**

WATER DIVISION

2000

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
WATER REVENUES					
7200 Water Service Charge	1,675,000	1,758,613	1,847,000	1,847,000	1,847,000
7210 Wholesale Water (Garrard Co.)	55,000	60,607	55,000	55,000	55,000
7215 Wholesale Water (So. Madison)	650,000	689,571	650,000	650,000	675,000
7230 Sprinkler Lines	34,000	35,805	34,000	34,000	36,000
7235 Hydrants	2,000	229	3,500	3,500	3,500
7241 Water Connection Fees	7,500	11,700	7,500	7,500	5,000
7260 Customer Reimbursement-Water	1,500	1,412	1,500	1,500	1,500
7265 KRA Withdrawal Fee Collected	-	(3,815)	-	-	-
TOTAL WATER REVENUE	2,425,000	2,554,122	2,598,500	2,598,500	2,623,000
EXPENSES					
PERSONNEL SERVICES (1000)					
1001 Salaries: Full-Time	227,762	234,021	288,113	288,113	288,813
1003 Salaries: Holiday Pay	4,164	4,952	4,000	4,000	4,000
1005 Overtime Pay	75,000	87,049	40,000	40,000	40,000
1101 Medical and Life Ins.	49,969	50,910	69,908	69,908	67,742
1102 City Pension Contributions	49,761	52,406	61,334	61,334	63,101
1104 City Fica Contributions	19,091	17,907	22,461	22,461	21,006
1111 Medicare	4,465	4,188	5,253	5,253	4,913
SUBTOTAL	430,212	451,433	491,069	491,069	489,575
COMMODITIES (2000)					
2008 Data Processing Supplies	500	660	500	500	500
2009 Books and Manuals	300	103	300	300	300
2106 Operating Chemicals	100,000	171,364	100,000	100,000	100,000
2108 Janitorial Supplies	500	-	500	500	-
2109 Operational Supplies	5,000	2,814	5,000	5,000	5,000
2110 Lab Equipment & Supplies	3,000	1,489	3,000	3,000	3,000
2115 Water Meter Supplies	5,000	4,495	5,000	5,000	5,500
2116 Water Production Supplies	3,000	1,962	3,000	3,000	3,000
2117 Distribution System Supplies	20,000	16,563	20,000	20,000	20,000
2201 Uniforms & Gear	4,000	3,375	4,000	4,000	4,000
2304 Equipment & Tools	5,000	1,292	5,000	5,000	3,500
2401 Motor Vehicle: Fuel	10,000	11,876	10,000	12,000	15,000
2403 Motor Vehicle: Parts/Supp	5,000	3,248	5,000	5,000	4,000
2450 Discarded Water Surplus In	-	184	-	5,000	5,000
SUBTOTAL	161,300	219,423	161,300	168,300	168,800

CONTRACTUAL SERVICES (3000)

3001	Legal Services	2,500	-	2,500	2,500	2,500
3011	Other Professional Services	3,000	6,193	3,000	3,000	3,000
3016	Contract Services-Repairs	3,000	-	3,000	3,000	3,000
3018	Contract Services-Meter Reading	30,000	28,758	27,000	18,000	6,000
3019	Engineering Services-Production	3,000	-	3,000	3,000	3,000
3020	Engineering Serv-Distribution	5,000	-	5,000	5,000	5,000
3021	Contract Services-Landfarming	15,000	29,954	15,000	18,000	7,500
3111	Laboratory Examination	18,000	13,821	18,000	18,000	16,000
3116	Advertising	3,000	504	3,000	3,000	500
3117	Equipment Repair	20,000	12,817	20,000	20,000	20,000
3122	Water Production Repairs	5,000	-	5,000	5,000	-
3123	Distribution System Repairs/Replace	35,000	13,028	35,000	35,000	35,000
3301	Telephone	2,400	2,300	2,400	2,400	3,000
3304	Electricity	175,000	180,972	175,000	175,000	175,000
3307	Water	150	287	150	150	150
3309	Refuse Collection	800	704	800	800	800
3315	City Fire Hydrants	48,950	-	51,200	51,200	51,200
3406	Other Rental & Leases	1,500	300	1,500	1,500	1,000
3408	Equipment Rental	1,500	-	1,500	1,500	1,000
3502	Conference & Meeting Exp	2,500	179	2,500	2,500	2,500
3503	Education & Training Exp	2,500	1,380	2,500	2,500	2,500
3504	Professional Member Dues	2,500	1,727	2,500	2,500	3,000
3601	Uncollectable Accounts	10,000	-	10,000	10,000	10,000
3605	Miscellaneous	1,000	4	1,000	1,000	1,000
3607	Berea College Withdrawal Fees	140,000	148,131	140,000	140,000	150,000
	SUBTOTAL	531,300	441,060	530,550	524,550	502,650

CAPITAL EXPENSES (4000)

4503	Contingency	10,000	-	10,000	10,000	10,000
4601	Depreciation	370,600	242,020	613,000	613,000	510,000
	SUBTOTAL	380,600	242,020	623,000	623,000	520,000

DEBT SERVICES (5000)

5006	Interest: Revenue Bonds	654,028	654,028	654,028	654,028	314,489
5008	Interest_ KIA Loan	26,000	41,977	49,434	49,434	48,299
5009	Administrative Fees: KIA Loan	-	-	9,887	9,887	12,075
	TOTAL	680,028	696,004	713,349	713,349	374,862

TOTAL EXPENSES

2,183,440	2,049,941	2,519,268	2,520,268	2,055,887
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INCOME (LOSS) FROM OPERATIONS

241,560	504,181	79,232	78,232	567,113
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OTHER EXPENDITURES

BUDGET ALLOCATION OF ADMINISTRATION EXPENSES

Water Allocation @ 30%	307,915	-	419,821	284,240	305,091
TOTAL	307,915	-	419,821	284,240	305,091

DEBT SERVICES (5000)

5005	Principle: Revenue Bonds (Series B)				<u>432,500</u>
5007	Principle: KIA Loan	<u>-</u>	<u>-</u>	<u>227,021</u>	<u>227,021</u>
	TOTAL	<u>-</u>	<u>-</u>	<u>227,021</u>	<u>227,021</u>
TOTAL EXPENSES & OTHER EXPENDITURES		<u>2,491,355</u>	<u>2,049,941</u>	<u>3,166,110</u>	<u>3,031,529</u>
SURPLUS (DEFICIT) OF RATE REVENUE		<u>\$ (66,355)</u>	<u>\$ 504,181</u>	<u>\$ (567,610)</u>	<u>\$ (433,029)</u>
				<u>\$ (398,635)</u>	

**BEREA MUNICIPAL UTILITIES FUND
CAPITAL EXPENDITURES BY DIVISION**

WATER DIVISION

2000

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
4208 Water Metering Upgrade	150,000	195,330	150,000	225,000	5,000
4320 New Water Service Material	25,000	17,751	25,000	20,000	20,000
4321 Berea/Richmond Connection-Waterline	2,000	-	-	-	-
4322 Raw Water Source Study	20,000	2,565	20,000	5,000	-
4401 Pickup Trucks	-	-	-	-	80,000
4404 Heavy Duty Equip (Slope Mower)	13,000	-	40,000	-	50,000
4405 Backhoe	-	-	-	-	80,000
4406 Small Equipment	10,000	-	10,000	10,000	10,000
4409 Water Main Replacements	5,000	-	15,000	-	-
TOTAL	<u>225,000</u>	<u>215,646</u>	<u>260,000</u>	<u>260,000</u>	<u>245,000</u>

**BEREA MUNICIPAL UTILITIES FUND
REVENUE AND EXPENDITURES BY DIVISION**

SEWER DIVISION

3000

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
SEWER DIVISION REVENUE					
7340 Sewer Service Charge	1,585,000	1,669,558	1,711,600	1,711,600	1,725,000
7341 Sewer Connection Fees	30,000	52,331	30,000	30,000	30,000
xxxx Pretreatment Program Reimbursements					8,500
TOTAL SEWER INCOME	1,615,000	1,721,889	1,741,600	1,741,600	1,763,500
EXPENSES					
PERSONNEL SERVICES (1000)					
1001 Salaries: Full-Time	267,324	266,973	267,324	279,224	285,758
1002 Salaries: Part-Time	6,000	-	-	-	-
1005 Overtime Pay	24,430	22,915	24,430	24,430	24,430
1101 Medical and Life Ins.	51,763	47,844	56,807	56,807	53,212
1102 City Pension Contributions	48,117	45,005	51,409	51,409	58,812
1104 City Fica Contributions	18,461	15,709	18,827	18,827	19,232
1111 Medicare	4,317	3,674	4,403	4,403	4,498
SUBTOTAL	420,412	402,120	423,200	435,100	445,942
COMMODITIES (2000)					
2001 General Office Supplies	300	263	300	300	300
2009 Books and Manuals	300	-	300	300	300
2106 Operating Chemicals	20,000	13,764	20,000	20,000	20,000
2108 Janitorial Supplies	500		500	500	-
2109 Operational Supplies - Sanitary Sewer	15,000	19,691	15,000	20,000	25,000
2110 Lab Equipment & Supplies	5,000	3,812	5,000	5,000	5,000
2186 Operating Chemicals-Landfill	2,000	-	2,000	2,000	2,000
2189 Operational Supplies- Landfill	2,000	1,827	2,000	2,000	2,000
2201 Uniforms & Gear	4,000	3,676	4,000	4,000	4,000
2304 Equipment & Tools-Sanitary Sewer	4,500	729	4,500	4,500	4,500
2384 Equipment & Tools-Landfill	1,200	45	1,200	2,200	2,200
2401 Motor Vehicle: Fuel-Sanitary Sewer	6,500	6,623	6,500	6,500	9,000
2403 Motor Vehicle: Parts/Supp	5,000	2,705	5,000	5,000	5,000
2481 Motor Vehicle: Fuel - Landfill	2,000	2,295	2,000	2,000	2,000
SUBTOTAL	68,300	55,430	68,300	74,300	81,300
CONTRACTUAL SERVICES (3000)					
3001 Legal Services	1,000	-	1,000	1,000	1,000
3003 Computer System Consultat	1,000	-	1,000	1,000	-
3005 Engineering Services	2,000	900	2,000	2,000	60,000
3011 Other Professional Services	2,000	99	2,000	2,000	2,000
3111 Laboratory Examination- WWTP	10,000	12,549	10,000	12,000	18,000
3116 Advertising	500	377	500	500	500
3117 Equipment Repair-Sanitary Sewer	50,000	54,618	50,000	65,000	65,000

3123	Distribution Sys Repairs	-	1,901	-	-	-
3181	Laboratory Examination-Landfill	1,500	-	1,500	1,500	1,500
3187	Equipment Repair-Landfill	5,000	5,763	5,000	5,000	5,000
3301	Telephone-WWTP	1,800	1,999	1,800	1,800	1,800
3304	Electricity- WWTP	140,000	165,864	140,000	175,000	190,000
3306	Natural Gas- WWTP	5,800	4,349	5,800	5,800	5,800
3307	Water- WWTP	2,000	218	2,000	1,000	1,000
3309	Refuse Collection- WWTP	1,500	1,845	1,500	1,500	2,500
3310	Sludge Disposal Charges	50,000	63,416	50,000	50,000	65,000
3311	Sewer Disconnection Fees	2,000	3,720	2,000	2,000	2,800
3381	Telephone-Landfill	1,000	743	1,000	1,000	1,000
3384	Electricity-Landfill	6,000	6,790	6,000	6,000	6,000
3386	Natural Gas-Landfill	1,000	-	1,000	1,000	1,000
3387	Water-Landfill	1,000	-	1,000	1,000	1,000
3389	Refuse Collection-Landfill	2,500	-	2,500	2,500	2,500
3406	Other Rental & Leases	1,000	1,358	1,000	1,000	1,000
3408	Equipment Rental	3,000	170	3,000	3,000	3,000
3502	Conference & Meeting Exp	2,500	556	2,500	2,500	2,500
3503	Education & Training Exp	3,500	3,679	3,500	3,500	3,500
3504	Professional Member Dues	1,000	1,033	1,000	1,000	1,400
3601	Uncollectable Accounts	5,000	-	5,000	5,000	5,000
3605	Miscellaneous	500	490	500	500	500
	SUBTOTAL	304,100	332,437	304,100	355,100	450,300
CAPITAL EXPENSES (4000)						
4503	Contingency	10,000	-	10,000	10,000	10,000
4601	Depreciation Expense	633,700	911,948	633,700	633,700	870,000
	SUBTOTAL	643,700	911,948	643,700	643,700	880,000
DEBT SERVICES (5000)						
5008	Interest: KIA Loan	42,557	42,265	40,211	40,211	36,631
5009	Administrative Fees: KIA Loan	8,512	8,511	8,042	8,042	7,326
	SUBTOTAL	51,069	50,777	48,253	48,253	43,957
TOTAL EXPENSES		1,487,581	1,752,712	1,487,553	1,556,453	1,901,499
INCOME (LOSS) FROM OPERATIONS		127,419	(30,823)	254,047	185,147	(137,999)
OTHER EXPENDITURES						
BUDGET ALLOCATION OF ADMINISTRATION EXPENSES						
	Sewer Allocation @ 30%	307,915		419,821	284,240	305,091
	SUBTOTAL	307,915	-	419,821	284,240	305,091
DEBT SERVICES (5000)						
5007	Principal: KIA Loan	234,026	-	236,372	236,372	239,824
	SUBTOTAL	234,026	-	236,372	236,372	239,824
TOTAL EXPENSES & OTHER EXPENDITURES		2,029,522	1,752,712	2,143,746	2,077,065	2,446,414
SURPLUS (DEFICIT) OF RATE REVENUE		(414,522)	(30,823)	(402,146)	(335,465)	(682,914)

**BEREA MUNICIPAL UTILITIES FUND
CAPITAL EXPENDITURES BY DIVISION**

SEWER DIVISION

3000

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
4319 Rebuild Pump Stations	70,000	48,753	70,000	350,000	450,000
4401 Pickup Truck #7 & WWTP	-	-	25,000	-	46,000
4406 Small Equipment	12,000	-	15,000	15,000	10,000
4410 Heavy Duty Equipment - Dump Truck	65,000	-	65,000	65,000	-
4411 Equipment - Water Jet Trailer	-	-	-	-	-
4412 Equipment - Camera Trailer	42,000	-	45,000	65,000	-
4414 New Polymer Feed System- WWTP	-	-	-	-	20,000
TOTAL	<u>189,000</u>	<u>48,753</u>	<u>220,000</u>	<u>495,000</u>	<u>526,000</u>

**BEREA MUNICIPAL UTILITIES FUND
REVENUE AND EXPENDITURES BY DIVISION**

ADMINISTRATION

4000

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
ADMINISTRATIVE REVENUES					
7342 Late Payment Chages	170,000	181,764	170,000	170,000	180,000
7343 Disconnection Charges	16,000	17,932	16,000	16,000	16,000
7350 BCU Arrears Balance	-	56	-	-	-
7604 Other BMU Reimbursements	3,500	-	3,500	33,650	3,500
7606 Interest Income	60,000	-	80,000	60,000	80,000
7404 Storm Damage Reimbursement	151,500	-	-	18,785	-
TOTAL UTILITIES ADMIN REVENUE	401,000	199,753	269,500	298,435	279,500

EXPENSES

PERSONNEL SERVICES (1000)

1001 Salaries: Full-Time	355,351	365,829	520,096	520,096	573,867
1002 Salaries: Part-Time	14,000	11,298	12,500	12,500	-
1005 Overtime Pay	12,000	7,910	12,000	12,000	12,000
1101 Medical and Life Ins.	59,191	57,477	82,165	82,165	81,749
1102 City Pension Contributions	60,434	55,477	92,051	92,051	111,080
1104 City Fica Contributions	24,116	18,143	34,640	34,640	37,099
1111 Medicare	5,640	4,897	8,101	8,101	8,676
SUBTOTAL	530,732	521,031	761,553	761,553	824,471

COMMODITIES (2000)

2001 General Office Supplies	7,500	4,742	7,500	5,000	6,000
2008 Data Processing Supplies	24,000	23,605	24,000	24,000	26,000
2009 Books and Manuals	300	180	300	300	300
2108 Janitorial Supplies	2,000	16	2,000	2,000	2,000
2109 Operational Supplies	2,000	454	2,000	2,000	2,000
2201 Uniforms & Gear	2,500	1,478	2,500	2,500	2,500
2304 Equipment & Tools	500	551	500	500	500
2401 Motor Vehicle: Fuel	5,000	5,281	5,000	5,000	5,500
2403 Motor Vehicle: Parts/Supp	1,500	1,304	1,500	2,400	2,500
2404 2009 Storm Damage	-	-	-	1,500	-
SUBTOTAL	45,300	37,610	45,300	45,200	47,300

CONTRACTUAL SERVICES (3000)

3001 Legal Services	5,000	75	5,000	2,000	2,000
3002 Accounting Services	19,500	19,500	19,500	21,000	21,000
3003 Computer System Consultat	5,000	-	5,000	3,000	-
3011 Other Professional Services	8,000	3,664	8,000	33,000	8,000
3023 Bank Charges	200	(9)	200	200	-
3101 Data Processing Services	30,000	20,326	30,000	30,000	30,000
3102 Cleaning Services	6,000	3,500	6,000	4,500	4,500

3116	Advertising	2,000	1,350	2,000	2,000	2,500
3117	Equipment Repair	1,000	16	1,000	1,000	1,000
3118	Building Maintenance	15,000	5,502	15,000	10,000	15,000
3208	Workers Compensation Ins.	30,000	29,725	30,000	33,100	33,100
3210	Property Insurance	46,500	44,322	46,500	10,000	10,000
3211	General Liability Insurance	60,000	55,506	60,000	50,000	50,000
3301	Telephone	6,000	7,291	6,000	6,000	7,500
3304	Electricity	50,000	52,797	45,000	45,000	45,000
3305	Parking Lot Lights	300	363	300	300	350
3306	Natural Gas	18,000	12,234	13,000	13,000	13,000
3307	Water	2,600	3,378	2,600	2,600	2,600
3308	Sewer	1,200	1,363	1,200	1,200	1,200
3309	Refuse Collection	2,000	1,349	2,000	2,000	2,500
3312	Internet and Computer Services	-	-	1,000	1,000	1,000
3401	Office Equipment - Statement Folder Rental	-	-	-	-	7,200
3406	Other Rental & Leases	4,000	2,932	4,000	4,000	4,000
3502	Conference & Meeting Exp	2,500	2,011	2,500	2,500	2,500
3503	Education & Training Exp	1,500	25	1,500	1,500	1,500
3504	Professional Member Dues	250		250	250	250
3601	Postage	35,000	33,671	35,000	35,000	35,000
3602	Credit Card Processing Fees	-	-	-	4,000	8,000
3605	Miscellaneous	1,000	12	1,000	1,000	1,000
8527	Cash Over/Short	-	(161)	-	-	-
8529	Bank ACH Charges	-	160	-	-	-
	SUBTOTAL	<u>352,550</u>	<u>300,902</u>	<u>343,550</u>	<u>319,150</u>	<u>309,700</u>
CAPITAL EXPENSES (4000)						
4001	Office Furniture & Equipment	5,000	(1,737)	5,000	5,000	15,000
4007	Storage Yard Improvements	20,000	1,521	20,000	20,000	30,000
4601	Depreciation Expense	<u>60,000</u>	<u>-</u>	<u>60,000</u>	<u>95,000</u>	<u>70,000</u>
	SUBTOTAL	<u>85,000</u>	<u>(216)</u>	<u>85,000</u>	<u>120,000</u>	<u>115,000</u>
	TOTAL EXPENSES	<u>1,013,582</u>	<u>859,327</u>	<u>1,235,403</u>	<u>1,245,903</u>	<u>1,296,471</u>
	INCOME (LOSS) FROM OPERATIONS	<u>(612,582)</u>	<u>(659,575)</u>	<u>(965,903)</u>	<u>(947,468)</u>	<u>(1,016,971)</u>
OTHER EXPENDITURES						
BUDGET ALLOCATION OF BUDGET EXPENSES						
	Electric Allocation @ 40%	(410,553)	-	(559,761)	(378,987)	(406,788)
	Water Allocation @ 30%	(307,914)	-	(419,821)	(284,240)	(305,091)
	Sewer Allocation @ 30%	<u>(307,915)</u>	<u>-</u>	<u>(419,821)</u>	<u>(284,240)</u>	<u>(305,091)</u>
	SUBTOTAL	<u>(1,026,382)</u>	<u>-</u>	<u>(1,399,403)</u>	<u>(947,468)</u>	<u>(1,016,971)</u>
	TOTAL EXPENSES & OTHER EXPENDITURES	<u>(12,800)</u>	<u>859,327</u>	<u>(164,000)</u>	<u>298,435</u>	<u>279,500</u>
	SURPLUS (DEFICIT) OF RATE REVENUE	<u>413,800</u>	<u>(659,575)</u>	<u>433,500</u>	<u>-</u>	<u>-</u>

**BEREA MUNICIPAL UTILITIES FUND
CAPITAL EXPENDITURES BY DIVISION**

ADMINISTRATION

4000

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
4003 Computer Software Upgrade	5,000	-	5,000	5,000	-
4004 Security System	2,000	-	2,000	2,000	2,500
4006 GIS Mapping	5,000	-	51,500	51,500	10,000
4301 Building Repairs - Roof	375,000	21,113	375,000	491,300	15,000
4302 Building and Land - Flood Damage Repairs	-	-	-	18,785	-
4401 Small Vehicles - Pickup GIS & Service Tech	18,500	-	-	15,000	48,000
4415 Equipment-Fork Lift Truck	8,300	-	-	-	-
SUBTOTAL	413,800	21,113	433,500	583,585	75,500

**BEREA MUNICIPAL UTILITIES
CONSTRUCTION FUND
FUND 310**

	AMENDED 2009-2010 BUDGET	AUDITED 2009-2010 ACTUAL	2010-2011 BUDGET	AMENDED 2010-2011 BUDGET	2011-2012 BUDGET
LOAN PROCEEDS & OTHER FINANCING SOURCES					
7515 KIA Coal Severance Grant	50,000	-		-	
7516 KIA Loan - WTP Expansion	45,000,000	-	100,000	100,000	
7606 Interest	50,000	60,645	50,000	20,000	-
7607 Interest Construction	-	5,050	-	-	
7609 Trf from CDBG Grant(Terrell)	-	-		-	
7610 Government Grant (Terrell Branch Design)	50,000	-	50,000	-	
7611 New Customer Reimbursement - Terrell Br. Pro	50,000	-	50,000	-	
7612 KIA Loan Proceeds (Terrell Branch Project 1)	1,250,000	-	1,250,000	-	
7613 KIA Grant-Terrill Branch Sewer Project	150,000	-	150,000	150,000	
7614 KIA Loan Proceeds- US 25 North Sewer Projec	1,400,000	-	1,400,000	-	
7615 KIA Grant-US 25 North Sewer Project	100,000	-	100,000	-	
7616 KIA Loan-Berea/Richmond Interconnect	1,000,000	-	-	-	
7617 KIA Grant- Berea/Richmond Interconnection	500,000	-	-	-	
7618 KIA Grant - Exit 76 Water Line Loop				165,000	100,000
7871 Transfer from Depreciation	-	650,000	-	-	
7870 Transfer from Revenue	-	100,000	-	-	
LOAN PROCEEDS & OTHER FINANCING SOURCES	49,600,000	815,695	3,150,000	435,000	100,000
CAPITAL EXPENDITURES					
4301 Buildings & Land			-	-	
4312 WTP Construction	5,557,438	5,557,438	800,000	800,000	
4316 US 25 North Trunk Sewer	96,361	96,361	1,500,000	1,400,000	
4317 1016/Terrell Branch Trunk Sewer			1,500,000	1,400,000	
4318 Berea/Richmond Interconnect				-	
4319 Exit 76 Water Line Loop Project				290,000	265,000
4714 Engineering Water Treatment Plant	314,573	314,573	75,000	195,000	
4715 Engineering Exit 76 Water Line Loop				29,000	20,000
4721 CDBG Administration-WWTP			-	-	
4722 Engineering WWTP			-	-	
TOTAL EXPENDITURES	5,968,372	5,968,372	3,875,000	4,114,000	285,000
TOTAL INCREASE/(DECREASE) IN CASH	43,631,628	(5,152,677)	(725,000)	(3,679,000)	(185,000)

KENTUCKY INFRASTRUCTURE AUTHORITY
 REPAYMENT SCHEDULE
 LOAN #F08-03
 BERE, CITY OF
 FINAL

1.00% Rate
 \$138,227.59 P & I Calculation

Payment Date	Principal Due	Interest Due	Interest Rate	Principal & Interest	Servicing Fee	Credit Due	Total Payment	Principal Balance	R & M Reserve	Total Reserve
06/01/11	\$113,227.59	\$25,540.00	1.0000%	\$138,767.59	\$6,250.00	\$0.00	\$145,017.59	\$5,000,000.00	\$0.00	\$0.00
12/01/11	\$113,793.73	\$24,433.86	1.0000%	\$138,227.59	\$6,108.47	\$0.00	\$144,336.06	\$4,886,772.41	\$12,500.00	\$12,500.00
06/01/12	\$114,362.70	\$23,864.89	1.0000%	\$138,227.59	\$5,966.22	\$0.00	\$144,193.82	\$4,772,978.67	\$0.00	\$12,500.00
12/01/12	\$114,934.51	\$23,293.08	1.0000%	\$138,227.59	\$5,823.27	\$0.00	\$144,050.86	\$4,658,615.97	\$12,500.00	\$25,000.00
06/01/13	\$115,509.18	\$22,718.41	1.0000%	\$138,227.59	\$5,679.60	\$0.00	\$143,907.27	\$4,543,681.46	\$0.00	\$25,000.00
12/01/13	\$116,086.73	\$22,140.86	1.0000%	\$138,227.59	\$5,535.22	\$0.00	\$143,762.81	\$4,428,172.27	\$12,500.00	\$37,500.00
06/01/14	\$116,667.16	\$21,560.43	1.0000%	\$138,227.59	\$5,390.11	\$0.00	\$143,617.70	\$4,312,085.54	\$0.00	\$37,500.00
12/01/14	\$117,250.50	\$20,977.09	1.0000%	\$138,227.59	\$5,244.27	\$0.00	\$143,471.87	\$4,195,418.38	\$12,500.00	\$50,000.00
06/01/15	\$117,836.75	\$20,390.84	1.0000%	\$138,227.59	\$5,097.71	\$0.00	\$143,325.30	\$3,960,331.12	\$0.00	\$50,000.00
12/01/15	\$118,425.93	\$19,801.66	1.0000%	\$138,227.59	\$4,950.41	\$0.00	\$143,178.01	\$3,841,905.19	\$12,500.00	\$62,500.00
06/01/16	\$119,018.06	\$19,209.53	1.0000%	\$138,227.59	\$4,802.38	\$0.00	\$143,029.97	\$3,722,887.12	\$0.00	\$62,500.00
12/01/16	\$119,613.15	\$18,614.44	1.0000%	\$138,227.59	\$4,653.61	\$0.00	\$142,881.20	\$3,603,273.97	\$12,500.00	\$75,000.00
06/01/17	\$120,212.22	\$18,016.37	1.0000%	\$138,227.59	\$4,504.09	\$0.00	\$142,731.69	\$3,483,062.75	\$0.00	\$75,000.00
12/01/17	\$120,812.28	\$17,415.31	1.0000%	\$138,227.59	\$4,353.83	\$0.00	\$142,581.42	\$3,362,250.46	\$12,500.00	\$87,500.00
06/01/18	\$121,416.34	\$16,811.25	1.0000%	\$138,227.59	\$4,202.81	\$0.00	\$142,430.41	\$3,240,834.12	\$0.00	\$87,500.00
12/01/18	\$122,023.42	\$16,204.17	1.0000%	\$138,227.59	\$4,051.04	\$0.00	\$142,278.64	\$3,118,810.70	\$12,500.00	\$100,000.00
06/01/19	\$122,633.54	\$15,594.05	1.0000%	\$138,227.59	\$3,898.51	\$0.00	\$142,126.11	\$2,996,177.15	\$0.00	\$100,000.00
12/01/19	\$123,246.70	\$14,980.89	1.0000%	\$138,227.59	\$3,745.22	\$0.00	\$141,972.81	\$2,872,930.45	\$12,500.00	\$112,500.00
06/01/20	\$123,862.94	\$14,364.65	1.0000%	\$138,227.59	\$3,591.16	\$0.00	\$141,818.76	\$2,749,067.51	\$0.00	\$112,500.00
12/01/20	\$124,482.25	\$13,745.34	1.0000%	\$138,227.59	\$3,436.33	\$0.00	\$141,663.93	\$2,624,585.26	\$12,500.00	\$125,000.00
06/01/21	\$125,104.66	\$13,122.93	1.0000%	\$138,227.59	\$3,280.73	\$0.00	\$141,508.32	\$2,499,480.59	\$0.00	\$125,000.00
12/01/21	\$125,730.19	\$12,497.40	1.0000%	\$138,227.59	\$3,124.35	\$0.00	\$141,351.94	\$2,373,750.40	\$0.00	\$125,000.00
06/01/22	\$126,358.84	\$11,868.75	1.0000%	\$138,227.59	\$2,967.19	\$0.00	\$141,194.78	\$2,247,391.56	\$0.00	\$125,000.00
12/01/22	\$126,990.63	\$11,236.96	1.0000%	\$138,227.59	\$2,809.24	\$0.00	\$141,036.83	\$2,120,400.92	\$0.00	\$125,000.00
06/01/23	\$127,625.59	\$10,602.00	1.0000%	\$138,227.59	\$2,650.50	\$0.00	\$140,878.09	\$1,992,775.33	\$0.00	\$125,000.00
12/01/23	\$128,263.71	\$9,963.88	1.0000%	\$138,227.59	\$2,490.97	\$0.00	\$140,718.56	\$1,864,511.62	\$0.00	\$125,000.00
06/01/24	\$128,905.03	\$9,322.56	1.0000%	\$138,227.59	\$2,330.64	\$0.00	\$140,558.23	\$1,735,606.58	\$0.00	\$125,000.00
12/01/24	\$129,549.56	\$8,678.03	1.0000%	\$138,227.59	\$2,169.51	\$0.00	\$140,397.10	\$1,606,057.02	\$0.00	\$125,000.00
06/01/25	\$130,197.30	\$8,030.29	1.0000%	\$138,227.59	\$2,007.57	\$0.00	\$140,235.16	\$1,475,859.72	\$0.00	\$125,000.00
12/01/25	\$130,848.29	\$7,379.30	1.0000%	\$138,227.59	\$1,844.82	\$0.00	\$140,072.42	\$1,345,011.42	\$0.00	\$125,000.00
06/01/26	\$131,502.53	\$6,725.06	1.0000%	\$138,227.59	\$1,681.26	\$0.00	\$139,908.86	\$1,213,508.89	\$0.00	\$125,000.00
12/01/26	\$132,160.05	\$6,067.54	1.0000%	\$138,227.59	\$1,516.89	\$0.00	\$139,744.48	\$1,081,348.84	\$0.00	\$125,000.00
06/01/27	\$132,820.85	\$5,406.74	1.0000%	\$138,227.59	\$1,351.69	\$0.00	\$139,579.28	\$948,527.98	\$0.00	\$125,000.00
12/01/27	\$133,484.95	\$4,742.64	1.0000%	\$138,227.59	\$1,185.66	\$0.00	\$139,413.25	\$815,043.03	\$0.00	\$125,000.00
06/01/28	\$134,152.37	\$4,075.22	1.0000%	\$138,227.59	\$1,018.80	\$0.00	\$139,246.40	\$680,890.66	\$0.00	\$125,000.00
12/01/28	\$134,823.14	\$3,404.45	1.0000%	\$138,227.59	\$851.11	\$0.00	\$139,078.71	\$546,067.51	\$0.00	\$125,000.00
06/01/29	\$135,497.25	\$2,730.34	1.0000%	\$138,227.59	\$682.58	\$0.00	\$138,910.18	\$410,570.26	\$0.00	\$125,000.00
12/01/29	\$136,174.74	\$2,052.85	1.0000%	\$138,227.59	\$513.21	\$0.00	\$138,740.81	\$274,395.52	\$0.00	\$125,000.00
06/01/30	\$136,855.61	\$1,371.98	1.0000%	\$138,227.59	\$342.99	\$0.00	\$138,570.59	\$137,539.90	\$0.00	\$125,000.00
12/01/30	\$137,539.90	\$687.69	1.0000%	\$138,227.59	\$171.92	\$0.00	\$138,399.52	\$0.00	\$0.00	\$0.00
Totals	\$5,000,000.00	\$529,643.73		\$5,529,643.73	\$132,275.93	\$0.00	\$5,661,919.66		\$125,000.00	

KENTUCKY INFRASTRUCTURE AUTHORITY
 REPAYMENT SCHEDULE
 LOAN #A04-04
 BERE, CITY OF
 FINAL

1.00% Rate
 \$138,291.65 P & I Calculation

Payment Date	Principal Due	Interest Due	Interest Rate	Principal & Interest	Servicing Fee	Credit Due	Total Payment	Principal Balance	R & M Reserve	Total Reserve
12/01/06	\$110,963.04	\$24,500.00	1.0000%	\$135,463.04	\$4,900.00	\$0.00	\$140,363.04	\$4,900,000.00	\$25,000.00	\$25,000.00
06/01/07	\$113,846.47	\$24,445.18	1.0000%	\$138,291.65	\$4,889.04	\$0.00	\$143,180.69	\$4,889,036.96	\$0.00	\$25,000.00
12/01/07	\$114,415.69	\$23,875.96	1.0000%	\$138,291.65	\$4,775.19	\$0.00	\$143,066.84	\$4,775,190.49	\$25,000.00	\$50,000.00
06/01/08	\$114,987.77	\$23,303.88	1.0000%	\$138,291.65	\$4,660.77	\$0.00	\$142,952.42	\$4,660,774.80	\$0.00	\$50,000.00
12/01/08	\$115,562.71	\$22,728.94	1.0000%	\$138,291.65	\$4,545.79	\$0.00	\$142,837.44	\$4,545,787.03	\$0.00	\$75,000.00
06/01/09	\$116,140.53	\$22,151.12	1.0000%	\$138,291.65	\$4,430.22	\$0.00	\$142,721.87	\$4,430,224.32	\$0.00	\$75,000.00
12/01/09	\$116,721.23	\$21,570.42	1.0000%	\$138,291.65	\$4,314.08	\$0.00	\$142,605.73	\$4,197,362.57	\$25,000.00	\$100,000.00
06/01/10	\$117,304.84	\$20,986.81	1.0000%	\$138,291.65	\$4,197.36	\$0.00	\$142,489.01	\$4,080,957.73	\$0.00	\$100,000.00
12/01/10	\$117,891.36	\$20,400.29	1.0000%	\$138,291.65	\$4,080.06	\$0.00	\$142,371.71	\$3,962,166.37	\$25,000.00	\$125,000.00
06/01/11	\$118,480.82	\$19,810.83	1.0000%	\$138,291.65	\$3,962.17	\$0.00	\$142,253.81	\$3,843,685.55	\$0.00	\$125,000.00
12/01/11	\$119,073.22	\$19,218.43	1.0000%	\$138,291.65	\$3,843.69	\$0.00	\$142,135.33	\$3,724,612.33	\$25,000.00	\$150,000.00
06/01/12	\$119,668.59	\$18,623.06	1.0000%	\$138,291.65	\$3,724.61	\$0.00	\$142,016.26	\$3,604,943.74	\$0.00	\$150,000.00
12/01/12	\$120,266.93	\$18,024.72	1.0000%	\$138,291.65	\$3,604.94	\$0.00	\$141,896.59	\$3,484,676.82	\$25,000.00	\$175,000.00
06/01/13	\$120,868.26	\$17,423.39	1.0000%	\$138,291.65	\$3,484.68	\$0.00	\$141,776.33	\$3,363,808.56	\$0.00	\$175,000.00
12/01/13	\$121,472.60	\$16,819.05	1.0000%	\$138,291.65	\$3,363.81	\$0.00	\$141,655.46	\$3,242,335.96	\$25,000.00	\$200,000.00
06/01/14	\$122,079.97	\$16,211.68	1.0000%	\$138,291.65	\$3,242.34	\$0.00	\$141,533.98	\$3,120,255.99	\$0.00	\$200,000.00
12/01/14	\$122,690.37	\$15,601.28	1.0000%	\$138,291.65	\$3,120.26	\$0.00	\$141,411.90	\$2,997,565.62	\$25,000.00	\$225,000.00
06/01/15	\$123,303.82	\$14,987.83	1.0000%	\$138,291.65	\$2,997.57	\$0.00	\$141,289.21	\$2,874,261.80	\$0.00	\$225,000.00
12/01/15	\$123,920.34	\$14,371.31	1.0000%	\$138,291.65	\$2,874.26	\$0.00	\$141,165.91	\$2,750,341.47	\$25,000.00	\$250,000.00
06/01/16	\$124,539.94	\$13,751.71	1.0000%	\$138,291.65	\$2,750.34	\$0.00	\$141,041.99	\$2,625,801.53	\$0.00	\$250,000.00
12/01/16	\$125,162.64	\$13,129.01	1.0000%	\$138,291.65	\$2,625.80	\$0.00	\$140,917.45	\$2,500,638.89	\$0.00	\$250,000.00
06/01/17	\$125,788.46	\$12,503.19	1.0000%	\$138,291.65	\$2,500.64	\$0.00	\$140,792.29	\$2,374,850.43	\$0.00	\$250,000.00
12/01/17	\$126,417.39	\$11,874.26	1.0000%	\$138,291.65	\$2,374.85	\$0.00	\$140,666.50	\$2,248,433.04	\$0.00	\$250,000.00
06/01/18	\$127,049.48	\$11,242.17	1.0000%	\$138,291.65	\$2,248.43	\$0.00	\$140,540.08	\$2,121,383.56	\$0.00	\$250,000.00
12/01/18	\$127,684.74	\$10,606.91	1.0000%	\$138,291.65	\$2,121.38	\$0.00	\$140,413.03	\$1,993,698.82	\$0.00	\$250,000.00
06/01/19	\$128,323.16	\$9,968.49	1.0000%	\$138,291.65	\$1,993.70	\$0.00	\$140,285.35	\$1,865,375.67	\$0.00	\$250,000.00
12/01/19	\$128,964.77	\$9,326.88	1.0000%	\$138,291.65	\$1,865.38	\$0.00	\$140,157.02	\$1,736,410.90	\$0.00	\$250,000.00
06/01/20	\$129,609.60	\$8,682.05	1.0000%	\$138,291.65	\$1,736.41	\$0.00	\$140,028.06	\$1,606,801.30	\$0.00	\$250,000.00
12/01/20	\$130,257.64	\$8,034.01	1.0000%	\$138,291.65	\$1,606.80	\$0.00	\$139,898.45	\$1,476,543.66	\$0.00	\$250,000.00
06/01/21	\$130,908.93	\$7,382.72	1.0000%	\$138,291.65	\$1,476.54	\$0.00	\$139,768.19	\$1,345,634.73	\$0.00	\$250,000.00
12/01/21	\$131,563.47	\$6,728.18	1.0000%	\$138,291.65	\$1,345.63	\$0.00	\$139,637.28	\$1,214,071.26	\$0.00	\$250,000.00
06/01/22	\$132,221.30	\$6,070.35	1.0000%	\$138,291.65	\$1,214.07	\$0.00	\$139,505.72	\$1,081,849.96	\$0.00	\$250,000.00
12/01/22	\$132,882.40	\$5,409.25	1.0000%	\$138,291.65	\$1,081.85	\$0.00	\$139,373.50	\$948,967.57	\$0.00	\$250,000.00
06/01/23	\$133,546.81	\$4,744.84	1.0000%	\$138,291.65	\$948.97	\$0.00	\$139,240.62	\$815,420.76	\$0.00	\$250,000.00
12/01/23	\$134,214.55	\$4,077.10	1.0000%	\$138,291.65	\$815.42	\$0.00	\$139,107.07	\$681,206.21	\$0.00	\$250,000.00
06/01/24	\$134,885.62	\$3,406.03	1.0000%	\$138,291.65	\$681.21	\$0.00	\$138,972.85	\$546,320.59	\$0.00	\$250,000.00
12/01/24	\$135,560.05	\$2,731.60	1.0000%	\$138,291.65	\$546.32	\$0.00	\$138,837.97	\$410,760.54	\$0.00	\$250,000.00
06/01/25	\$136,237.85	\$2,053.80	1.0000%	\$138,291.65	\$410.76	\$0.00	\$138,702.41	\$274,522.69	\$0.00	\$250,000.00
12/01/25	\$136,919.03	\$1,372.62	1.0000%	\$138,291.65	\$274.52	\$0.00	\$138,566.17	\$137,603.66	\$0.00	\$250,000.00
06/01/26	\$137,603.67	\$687.98	1.0000%	\$138,291.65	\$137.60	\$0.00	\$138,429.25	(\$0.00)	\$0.00	\$250,000.00
Totals	\$5,000,000.00	\$528,837.33		\$5,528,837.33	\$105,767.47	\$0.00	\$5,634,604.80		\$250,000.00	

Schedule IV

City of Berea, Kentucky
 Combined Utilities Revenue Bonds
 Series 2005

Debt Service Schedule

Fiscal Year	Series A (Tax-Exempt)			Series B (Taxable)			Combined		
	Principal	Interest	Total P+I	Principal	Interest	Total P+I	Principal	Interest	Total P+I
2005	-	-	-	-	-	-	-	-	-
2006	-	654,027.50	654,027.50	695,000.00	145,860.00	840,860.00	695,000.00	799,887.50	1,494,887.50
2007	-	654,027.50	654,027.50	720,000.00	118,755.00	838,755.00	720,000.00	772,782.50	1,492,782.50
2008	-	654,027.50	654,027.50	745,000.00	90,675.00	835,675.00	745,000.00	744,702.50	1,489,702.50
2009	-	654,027.50	654,027.50	775,000.00	61,620.00	836,620.00	775,000.00	715,647.50	1,490,647.50
2010	-	654,027.50	654,027.50	805,000.00	31,395.00	836,395.00	805,000.00	685,422.50	1,490,422.50
2011	835,000.00	654,027.50	1,489,027.50	835,000.00	654,027.50	1,489,027.50	835,000.00	654,027.50	1,489,027.50
2012	865,000.00	628,977.50	1,493,977.50	865,000.00	628,977.50	1,493,977.50	865,000.00	628,977.50	1,493,977.50
2013	890,000.00	599,783.76	1,489,783.76	890,000.00	599,783.76	1,489,783.76	890,000.00	599,783.76	1,489,783.76
2014	925,000.00	568,633.76	1,493,633.76	925,000.00	568,633.76	1,493,633.76	925,000.00	568,633.76	1,493,633.76
2015	955,000.00	535,102.50	1,490,102.50	955,000.00	535,102.50	1,490,102.50	955,000.00	535,102.50	1,490,102.50
2016	995,000.00	496,902.50	1,491,902.50	995,000.00	496,902.50	1,491,902.50	995,000.00	496,902.50	1,491,902.50
2017	1,035,000.00	457,102.50	1,492,102.50	1,035,000.00	457,102.50	1,492,102.50	1,035,000.00	457,102.50	1,492,102.50
2018	1,075,000.00	415,702.50	1,490,702.50	1,075,000.00	415,702.50	1,490,702.50	1,075,000.00	415,702.50	1,490,702.50
2019	1,120,000.00	372,702.50	1,492,702.50	1,120,000.00	372,702.50	1,492,702.50	1,120,000.00	372,702.50	1,492,702.50
2020	1,165,000.00	327,902.50	1,492,902.50	1,165,000.00	327,902.50	1,492,902.50	1,165,000.00	327,902.50	1,492,902.50
2021	1,210,000.00	280,137.50	1,490,137.50	1,210,000.00	280,137.50	1,490,137.50	1,210,000.00	280,137.50	1,490,137.50
2022	1,260,000.00	230,225.00	1,490,225.00	1,260,000.00	230,225.00	1,490,225.00	1,260,000.00	230,225.00	1,490,225.00
2023	1,315,000.00	176,675.00	1,491,675.00	1,315,000.00	176,675.00	1,491,675.00	1,315,000.00	176,675.00	1,491,675.00
2024	1,370,000.00	120,787.50	1,490,787.50	1,370,000.00	120,787.50	1,490,787.50	1,370,000.00	120,787.50	1,490,787.50
2025	1,430,000.00	62,562.50	1,492,562.50	1,430,000.00	62,562.50	1,492,562.50	1,430,000.00	62,562.50	1,492,562.50
Total	\$16,445,000.00	\$9,197,362.52	\$25,642,362.52	\$3,740,000.00	\$448,205.00	\$4,188,205.00	\$20,185,000.00	\$9,645,667.52	\$29,830,667.52

(1) Note: Represents parity debt service only; KIA debt service is not included.

J.J.B. Hilliard, W.L. Lyons, Inc.
 Public Finance

Combined Utilities Revenue Bonds

Series 2005 (Acquisition of Berea College Utilities)

Series A (Tax-Exempt)

Debt Service Schedule

Date	Principal	Coupon	Interest	Less: Capitalized and Accrued Interest	Total P+I	Monthly Sinking Fund Payment
07/01/2005	-	-	327,013.75	(327,013.75)	-	-
01/01/2006	-	-	327,013.75	(327,013.75)	-	-
07/01/2006	-	-	327,013.75	(31,391.08)	295,622.67	49,270.45
01/01/2007	-	-	327,013.75	-	327,013.75	54,502.29
07/01/2007	-	-	327,013.75	-	327,013.75	54,502.29
01/01/2008	-	-	327,013.75	-	327,013.75	54,502.29
07/01/2008	-	-	327,013.75	-	327,013.75	54,502.29
01/01/2009	-	-	327,013.75	-	327,013.75	54,502.29
07/01/2009	-	-	327,013.75	-	327,013.75	54,502.29
01/01/2010	-	-	327,013.75	-	327,013.75	54,502.29
07/01/2010	-	-	327,013.75	-	327,013.75	124,085.63
01/01/2011	835,000.00	3.000%	327,013.75	-	1,162,013.75	124,085.63
07/01/2011	-	-	314,488.75	-	314,488.75	124,498.13
01/01/2012	865,000.00	3.375%	314,488.75	-	1,179,488.75	124,498.13
07/01/2012	-	-	299,891.88	-	299,891.88	124,148.65
01/01/2013	890,000.00	3.500%	299,891.88	-	1,189,891.88	124,148.65
07/01/2013	-	-	284,316.88	-	284,316.88	124,469.48
01/01/2014	925,000.00	3.625%	284,316.88	-	1,209,316.88	124,469.48
07/01/2014	-	-	267,551.25	-	267,551.25	124,175.21
01/01/2015	955,000.00	4.000%	267,551.25	-	1,222,551.25	124,175.21
07/01/2015	-	-	248,451.25	-	248,451.25	124,325.21
01/01/2016	995,000.00	4.000%	248,451.25	-	1,243,451.25	124,325.21
07/01/2016	-	-	228,551.25	-	228,551.25	124,341.88
01/01/2017	1,035,000.00	4.000%	228,551.25	-	1,263,551.25	124,341.88
07/01/2017	-	-	207,851.25	-	207,851.25	124,225.21
01/01/2018	1,075,000.00	4.000%	207,851.25	-	1,282,851.25	124,225.21
07/01/2018	-	-	186,351.25	-	186,351.25	124,391.88
01/01/2019	1,120,000.00	4.000%	186,351.25	-	1,306,351.25	124,391.88
07/01/2019	-	-	163,951.25	-	163,951.25	124,408.54
01/01/2020	1,165,000.00	4.100%	163,951.25	-	1,328,951.25	124,408.54
07/01/2020	-	-	140,068.75	-	140,068.75	124,178.13
01/01/2021	1,210,000.00	4.125%	140,068.75	-	1,350,068.75	124,178.13
07/01/2021	-	-	115,112.50	-	115,112.50	124,185.42
01/01/2022	1,260,000.00	4.250%	115,112.50	-	1,375,112.50	124,185.42
07/01/2022	-	-	88,337.50	-	88,337.50	124,306.25
01/01/2023	1,315,000.00	4.250%	88,337.50	-	1,403,337.50	124,306.25
07/01/2023	-	-	60,393.75	-	60,393.75	124,232.29
01/01/2024	1,370,000.00	4.250%	60,393.75	-	1,430,393.75	124,232.29
07/01/2024	-	-	31,281.25	-	31,281.25	124,380.21
01/01/2025	1,430,000.00	4.375%	31,281.25	-	1,461,281.25	124,380.21
Total	\$16,445,000.00	-	\$9,197,362.52	(685,418.58)	\$24,956,943.94	\$4,159,490.66

City of Berea, Kentucky

Schedule III

Combined Utilities Revenue Bonds
 Series 2005 (Acquisition of Berea College Utilities)
 Series B (Taxable)

Debt Service Schedule

Date	Principal	Coupon	Interest	Less: Accrued Interest	Total P+I	Monthly Sinking Fund Payment
07/01/2005	-	-	72,930.00	(10,129.17)	* 62,800.83	75,741.98
01/01/2006	695,000.00	3.900%	72,930.00		* 767,930.00	75,336.82
07/01/2006	-	-	59,377.50		* 59,377.50	69,896.25
01/01/2007	720,000.00	3.900%	59,377.50		779,377.50	69,896.25
07/01/2007	-	-	45,337.50		45,337.50	69,639.58
01/01/2008	745,000.00	3.900%	45,337.50		790,337.50	69,639.58
07/01/2008	-	-	30,810.00		30,810.00	69,718.33
01/01/2009	775,000.00	3.900%	30,810.00		805,810.00	69,718.33
07/01/2009	-	-	15,697.50		15,697.50	69,699.58
01/01/2010	805,000.00	3.900%	15,697.50		820,697.50 ✓	69,699.58
Total	\$3,740,000.00	-	\$448,305.00	(10,129.17)	\$4,178,175.83	\$708,986.30