

BUDGET

**FISCAL YEAR
2015-2016**

**CITY OF BEREA
KENTUCKY**



City of Berea 2015-2016 Budget

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Mayor

Steven Connolly

City Council

Steve Caudill

Violet Farmer

Chad Hembree

Diane Kerby

Jerry Little

Chester Powell

Ronnie Terrill

Billy Wagers

City Administrator

Randy Stone

City Clerk

Cheryl Chasteen

Department Heads

Roy Curtis, Fire Chief

Ed Fortner, Utilities Manager

David Gregory, Police Chief

Belle Jackson, Tourism Director

Vacant, Parks Director

Susan Meeks, Finance Director

Vacant, Director of Business Development

Paul Schrader, GIS Director/Land Surveyor

Dwayne Brumley, Streets Superintendent

Dale VanWinkle, Codes Administrator

Commission Director

Doris Wyatt, Housing Authority

Board Chairpersons

Industrial Authority

Mayor Steven Connolly

Audit and Finance Committee

Jerry Little

Housing Authority

Betty Olinger

Planning Commission

George Oberst

Tourism Commission

Charles Arnold

Board of Adjustments

Martin Richards



CITY OF BEREA

MAYORS OFFICE

STEVEN CONNELLY
MAYOR

212 CHESTNUT STREET • BEREA, KENTUCKY 40403
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mayor@bereaky.gov

To: City Council and Citizens of Berea

RE: Budget Message for fiscal year 2015-16

The Berea City Administration and staff are pleased to present a progressive budget that will provide efficient and timely services to the Citizens of Berea. The City's financial condition is stronger this fiscal year (2015-16) than in previous years. The industrial and commercial economy of the City of Berea remains strong. Occupational Licenses Fees, Net Profits, Franchise Fees, and Property Tax remain the major sources of the City's revenue. This means that our operating revenue depends upon the investment of individual families, small businesses, and industries.

The contents of this budget are the compilation and dedication of many hours of research and dedication of the Staff. Therefore the thanks for the budget's strength providing future growth and maintenance of our City belong to each of them.

Despite a good revenue statement the 2015-2016 budget is conservative in its statements of anticipated revenue. As an example, the Occupational Licenses Fees has only been increased by \$100,000.00 over that expressed in the new 2015 amended budget. The 2016 budget's beginning fund balance is stated at \$ 8,300,000. This amount is \$ 1,100,000 over the stated beginning fund balance in the 2015 budget. It is important to remember that all stated revenues and expenses are only anticipated. We have no future financial guarantees, only our best projections.

The 2015 budget continues the funding of the Fund Balance Reserve and the Capital Sinking Fund. Using the formula established two years ago, the Reserve Fund in the 2016 budget is \$2,200,000.00, an increase of \$115,000.00, over last fiscal year. The Capital Sinking Fund contains an additional \$750,000.00 bringing the total of this fund to \$1,950,000.00 by the end of the 2016 fiscal year. The Fund Balance Reserve represents two months of expenses excluding the purchase of capital equipment. The Sinking Fund has been established to escrow money to purchase large capital items in the future. The Sinking Fund was increased an additional \$ 150,000 to prepare for the purchase of a new fire apparatus that will be partially funded through CESEP in the 2017 budget. In total, the General Fund has \$ 4,642,131 in unallocated or unbudgeted funds.

Personnel cost for the 2016 fiscal year has increased by \$364,589. The budget includes a maximum 2% rise to payroll based on an employee's annual evaluation. Other factors that contributed to the increase in personnel cost are the market adjustment of four staff positions, two additional street department laborers, a full time Electrical Inspector, and a full time park maintenance worker. Benefit cost also contributed to the increase in Personnel cost as our policy with Bluegrass Family Health increased by 15% of which 4.1% can be attributed to the Affordable Care Act.

Expenditures, as stated in the 2016 budget represent a forward thinking and progressive year. Items budgeted as capital items in departmental budgets provide upgraded infrastructure and equipment to better serve the citizens of Berea. However, the staff and the citizenry must remain aware that the day to day purchases of all budgeted items, including capital items, is governed by the constant evaluation of the City's cash flow. What follows is a sample of some items funded in this budget:

- The five year capital budget is support and in this budget
- Funds are provided to do the Master Facilities Plan for Police and Fire
- Public Transportation System
- Berea Volunteer Firemen
- Berea Volunteer Firemen Station Addition
- Madison County Airport operational expense
- 911 support for operational support and additional funds for debt service
- Construction Funds for the Indian Fort Trail
- Design Funds for the Ellipse Street Shared Use Path
- Planning monies for the Scaffold Cane Shared Use Path
- Final Phase of the Water Street Drainage Project
- Short Line Pike design monies for the first phase
- MS-4 Planning: Municipal Separate Storm Sewer System
- Support for the Summer Crafts Festival
- Three Police Cruisers
- Drug Task force Financial Support
- Fire Turn Out Gear
- Replacement of Boots, Helmets and Gloves for Fireman
- Street Sweeper
- Two One-Ton Dump Trucks with Plows
- 4X4 Tractor
- Backhoe Replacement

The 2016 budget is a progressive budget. It demonstrates strength and support for personnel services, planning, infrastructure and capital equipment. The monies in this budget for the purchase of large equipment and rolling stock is the largest in recent history. However, the department heads have researched their needs and have made specific requests so that they can provide top quality service to the Residents of Berea.

This budget continues to support the engineering and planning efforts for the Berea Bypass and the US 25 North Projects. Monies for these efforts are supplied to the City by contract from the Department of Transportation. Construction monies for the construction of these projects are not included in this budget. Once they are bid they will become a part of the Kentucky Department of Transportation

budget. The construction of the Bypass is now estimated to be \$ 22 Million and US 25 North is estimated to be \$ 7 Million. Both of these projects are to be in construction by spring of 2016.

The Utilities budgets are as aggressive and progressive as the General Fund. The capital needs of our Utilities are great. These budgets contain monies to either complete or design or investigate a number of projects. The focus for the coming fiscal year will be on the following projects: Street Electric Substation upgrade, continued work on the Owsley Fork Dam Project working with the Natural Resources Conservation Service, flow monitoring and modeling of the Sewer Collection system and several sewer rehabilitation projects. The budgets for the Utilities Department, water, and sewer in particular have produced marginal returns in the past two years and have prompted a cost of service study for Water, Sewer, and Electric. This study may indicate a need to increase rates based on the daily operational cost of each utility. Kentucky Utilities annual adjustment in Electric rates was offset by refunds to the FERC proceedings relative to the 2014 filing by KU for increased rates.

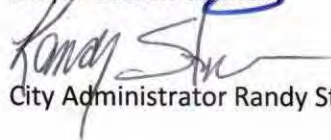
Berea Tourism's budget is continuing to support its mission through marketing and advertising itself as an art and craft workshop destination. New for the 2016 will be the funds dedicated for the purchase of the Tolle Property on Chestnut Street that will be the future home of Tourism's welcome Center. The Tourism's budget continues funding for the Artist Accelerator program which incubates new artists, giving them a gainful start in establishing their own independent business. The Tourism budget will continue supporting programming such as the Festival of Learnshops, Discover the Arts, Music on the Porch, L&N Day as well as their partnership supporting local resources such as the Berea Chamber of Commerce, Berea Arts Council, and Spotlight Acting

The basic principle of the 2016 budget is to protect and enhance the quality of life in Berea. The funds, as allocated, empower the staff and administration to be more efficient and productive to the Citizens of Berea. Again, thanks go to the Staff and Administration for the preparation of this very important financial plan.

Sincerely,



Mayor Steven Connelly



City Administrator Randy Stone

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
Police Restricted Fund-State.....	53
Berea Corridor Engineering.....	55
Police Restricted Fund-Federal Equitable Sharing	57
Menalaus Pike Design Engineering.....	58
Prospect Street Upgrade	64
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.

City special revenue funds receive money from specific sources and are self supporting revenue funds.

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

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.

**OVERVIEW OF ALL GOVERNMENTAL FUNDS
2015-2016 AMENDED BUDGET**

	010	022	028	029	053	055	057	058	066	075	
	General Fund	Road Aid	Tourism	Industrial Dev	Police Restricted - State	Berea Corridor	Police Restricted - Fed	Menelaus Pike	US 25 North	Craft Festival	TOTAL
FUND BALANCE @ JULY 1*	\$ 8,300,000	\$ 615,000	\$ 1,000,000	\$ 126,000	\$ 59,750	\$ -	\$ 29,000	\$ 54,209	\$ 301	\$ 20,400	\$ 10,204,660
REVENUE											
Tax	1,722,611	264,800	1,045,000	-	-	-	-	-	-	-	3,032,411
Licenses & Permits	6,130,200	-	-	-	-	-	-	-	-	-	6,130,200
Charges for Service	130,725	-	141,500	-	-	-	-	-	-	61,675	333,900
Fines & Forfeitures	14,600	-	200	-	15,000	-	15,000	-	-	-	44,800
Intergovernmental Revenues	925,250	-	10,000	-	-	286,000	-	-	103,000	-	1,324,250
Investment Income	20,500	300	1,250	460	30	-	30	-	-	-	22,570
Other Financing Sources	11,079,275	-	45,000	13,541	-	-	-	-	-	-	11,137,816
Transfers from Other Funds	(61,000)	-	-	61,000	-	-	-	-	-	-	-
TOTAL REVENUE	19,962,161	265,100	1,242,950	75,001	15,030	286,000	15,030	-	103,000	61,675	22,025,947
EXPENDITURES											
Personnel Services	6,360,804	-	385,327	-	-	-	-	-	-	-	6,746,131
Utility Services	409,690	-	82,120	-	-	-	-	-	-	785	492,595
Materials & Supplies	912,600	-	44,200	-	-	-	-	-	-	4,400	961,200
Services & Support	1,470,550	500,000	419,800	-	-	-	-	-	-	62,171	2,452,521
Other Expenditures	751,250	-	510,500	-	15,000	-	-	-	-	4,300	1,281,050
Capital Outlay	13,455,000	-	180,000	75,000	20,000	286,000	-	-	-	-	14,016,000
Debt Service	260,136	-	106,000	-	-	-	-	-	-	-	366,136
TOTAL EXPENDITURES	23,620,030	500,000	1,727,947	75,000	35,000	286,000	-	-	-	71,656	26,315,633
Revenue Over/Under	(3,657,869)	(234,900)	(484,997)	1	(19,970)	-	15,030	-	103,000	(9,981)	(4,289,686)
ENDING FUND BALANCE	4,642,131	380,100	515,003	126,001	39,780	-	44,030	54,209	103,301	10,419	5,914,974

GENERAL FUND SUMMARY

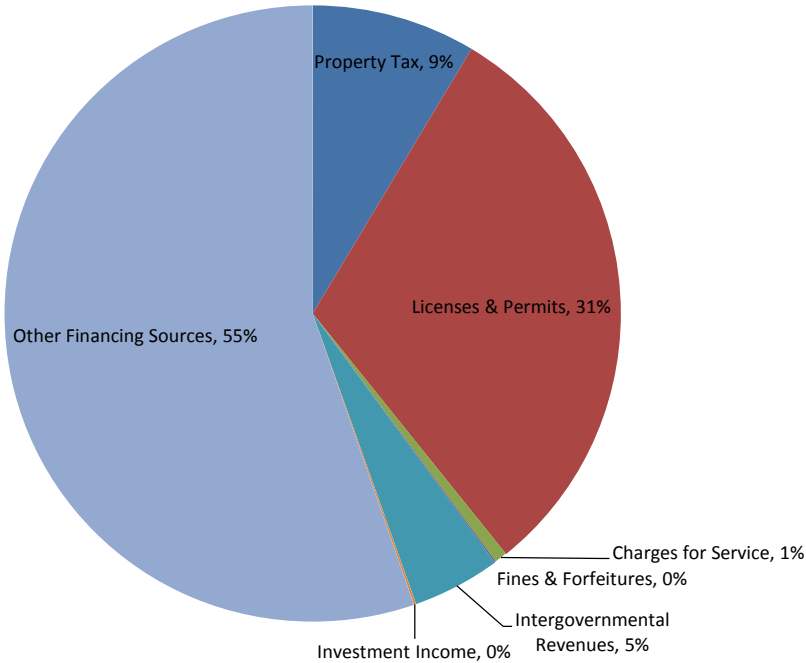
FUND 10

	AUDITED 2012-2013 ACTUAL	AUDITED 2013-2014 ACTUAL	ADOPTED 2014-2015 BUDGET	2014-2015 AMENDED BUDGET	2015-2016 BUDGET
TOTAL FUND BALANCE @ JULY 1	\$ 6,092,270	\$ 6,351,997	\$ 7,200,000	\$ 7,650,386	\$ 8,300,000
FUND BALANCE RESERVE	-	2,000,000	2,085,000	2,085,000	2,200,000
CAPITAL SINKING FUND	-	600,000	1,200,000	1,200,000	1,950,000
FUND BALANCE AVAILABLE FOR BUDGET	\$ 6,092,270	\$ 3,751,997	\$ 3,915,000	\$ 4,365,386	\$ 4,150,000
REVENUE					
Property Tax	1,838,725	1,946,977	1,662,800	1,659,590	1,722,611
Licenses & Permits	7,020,681	7,454,210	5,879,500	6,089,500	6,130,200
Charges for Service	145,164	135,874	137,500	137,500	130,725
Fines & Forfeitures	21,048	24,495	13,200	14,240	14,600
Intergovernmental Revenues	405,042	1,183,807	1,244,000	1,252,250	925,250
Investment Income	30,280	28,860	20,500	20,500	20,500
Other Financing Sources	94,937	152,783	79,575	123,642	11,079,275
Transfers (to)/from Other Funds	279	(20,000)	(74,065)	(74,065)	(61,000)
TOTAL REVENUE	9,556,156	10,907,006	8,963,010	9,223,157	19,962,161
EXPENDITURE SUMMARY BY DEPARTMENT:					
General Government					
General Services	1,359,441	789,970	863,952	851,636	850,915
Administration Department	356,673	376,812	453,200	483,608	575,079
Business Development	77,848	80,992	98,800	97,300	86,625
Mayor and City Council	267,437	391,811	372,740	422,740	638,740
Finance	418,290	382,270	424,000	425,000	430,500
Capital Projects	376,268	1,040,254	2,035,000	2,390,000	12,315,000
Total Administrative	2,855,957	3,062,109	4,247,692	4,670,284	14,896,859
Public Safety					
Police	2,723,195	2,611,378	2,723,000	2,769,000	2,778,500
Fire	1,283,333	1,374,905	1,748,800	1,784,600	1,628,800
Total Public Safety	4,006,528	3,986,282	4,471,800	4,553,600	4,407,300
Public Works					
Public Works Operations	1,280,947	1,481,566	2,439,861	2,382,962	2,647,351
GIS	134,031	62,178	153,530	157,530	172,612
MS4	-	-	-	-	83,600
Total Public Works	1,414,977	1,543,744	2,593,391	2,540,492	2,903,563
Codes and Planning	353,822	344,493	388,455	362,005	460,105
Parks					
Parks Operation	454,475	462,394	651,318	655,718	631,753
Swimming Pool	172,029	169,658	276,750	276,750	276,750
Intergenerational Center	38,640	39,936	46,700	46,700	43,700
Total Parks	665,144	671,988	974,768	979,168	952,203
TOTAL EXPENDITURES	9,296,429	9,608,616	12,676,106	13,105,549	23,620,030
REVENUE OVER/(UNDER) EXPENDITURES	259,727	1,298,389	(3,713,096)	(3,882,392)	(3,657,869)
UNALLOCATED FUND BALANCE AT 6/30/15	\$ 6,351,997	\$ 5,050,386	\$ 201,904	\$ 482,994	\$ 492,131

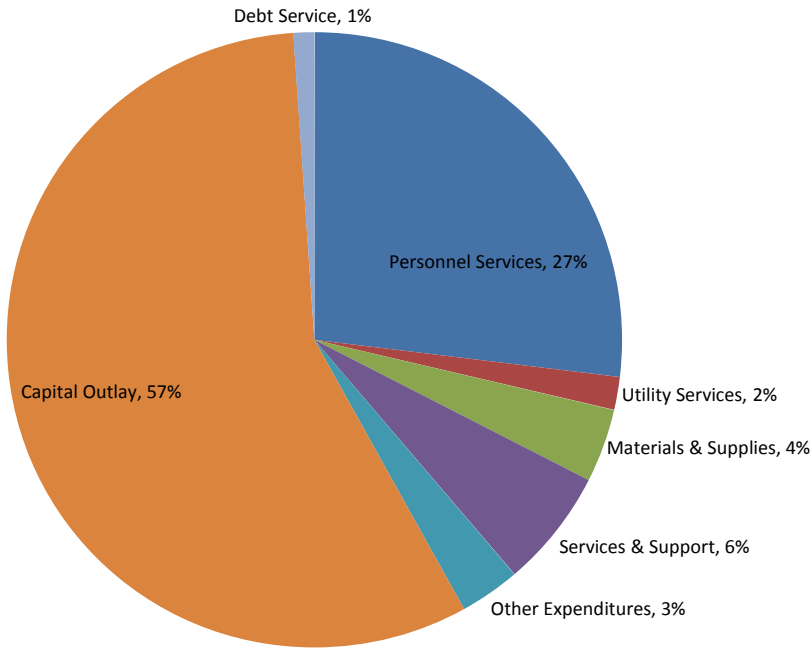
FUND BALANCE SUMMARY at JUNE 30, 2015

Fund Balance Reserve	\$ -	\$ 2,000,000	\$ 2,085,000	\$ 2,085,000	\$ 2,200,000
Capital Sinking Fund	-	600,000	1,200,000	1,200,000	1,950,000
Unallocated	6,351,997	5,050,386	201,904	482,994	492,131
TOTAL ENDING FUND BALANCE	<u>\$ 6,351,997</u>	<u>\$ 7,650,386</u>	<u>\$ 3,486,904</u>	<u>\$ 3,767,994</u>	<u>\$ 4,642,131</u>

**BUDGETED GENERAL FUND REVENUE BY TYPE
FISCAL YEAR ENDING JUNE 30, 2016**



**BUDGETED GENERAL FUND EXPENDITURES BY TYPE
FISCAL YEAR ENDING JUNE 30, 2016**



**2015-2016 BUDGET
FEE SCHEDULE BY DEPARTMENT**

FINANCE

Business License

Initial Business License Registration	\$25
Peddler	\$25/year or \$10/day
Solicitor	\$100/year or \$10/day
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
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; \$25 minimum
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	\$0.10 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 Kitchen Rental	\$15/hour; max. \$150/day
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	\$100-\$350/workshop
Aerobics	\$3/visit; \$25 for 10 visits; \$50 for 20 visits
Program Fees	\$10-\$400 depending on program
Swim Lessons & Toddler & Me Class	\$40 for 8 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 \$1,000,000
Additional Inspection (beyond 2 trips)	\$40/trip
Demolition permit	\$30/structure
Zoning permit	\$10 per item

Mechanical Permits (based on state mandated fees per contract)

Single Family and Duplexes	\$105.00 First Unit - \$50.00 Each Additional Unit
Multifamily	\$105.00 First Unit - \$50.00 Each Additional Unit
Commercial Buildings	Based on Cost See "HVAC Commercial Permit"
Industrial Buildings	Based on Cost See "HVAC Commercial Permit"

Sign Permits

First \$1,000 of Sign Value	\$30
Each Additional \$1,000 of Sign Value Over \$1,000	\$15
Temporary Advertising Device	\$10

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
Trip charge OR Reinspection	\$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 -	\$500
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; \$15 bound
Copy of Comprehensive Plan	\$15 unbound; \$25 bound
Copy of DVD	\$5
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
am	\$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 - A-1, 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, B-4, 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

Codes Enforcement

Mowing per hour (1 hour minimum)	\$60 (1 mower + 1 laborer)
Trash removal, clean up & misc	\$30/hour laborer + FEMA equipment rate/hour

FIRE DEPARTMENT

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

POLICE DEPARTMENT

Reports

Police Reports	\$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%

GENERAL FUND REVENUE

Account	Description	FY 12-13	FY 13-14 Actual	FY 14-15	FY 14-15	FY 15-16
		Actual		Adopted	Amended	
41000	General Property Taxes	605,086	669,864	620,000	620,000	625,000
41010	Vehicle Property Tax	45,549	47,584	40,000	40,000	40,000
41020	Public Service Property Tax	7,023	16,321	7,000	7,000	10,000
41030	Delinquent Property Tax	34,039	16,278	10,000	10,000	10,000
41040	In Lieu of Property Taxes	9,300	9,300	9,300	9,300	9,300
41050	Bank Depository Fees	58,266	56,528	56,500	53,290	58,311
41100	State Telecommunication Tax	123,648	123,642	120,000	120,000	120,000
41200	Franchise Fee	955,813	1,007,461	800,000	800,000	850,000
42000	Business License	18,330	22,753	7,000	7,000	7,000
42010	OL - Payroll	5,406,957	5,795,825	4,800,000	4,900,000	4,900,000
42020	OL - Net Profit	705,959	703,690	350,000	450,000	450,000
42030	OL - Insurance	802,052	813,019	650,000	650,000	650,000
42040	OL - Individual	23,464	39,096	15,000	15,000	15,000
42050	Alcoholic Beverage License	-	-	-	6,000	6,000
42100	Building Permits	20,358	37,869	20,000	25,000	50,000
42110	Electrical Permits	30,100	27,604	25,000	25,000	40,000
42120	Mechanical Permits	11,755	13,880	12,000	11,000	12,000
42200	Burn Permits	-	-	-	-	-
42300	Street Cut Permits	1,706	475	500	500	200
44000	Platt Review Fees	3,320	3,331	2,000	2,000	2,500
44010	Demolition/Clean Up	1,050	-	500	500	100
44100	GIS Mapping	32	16	-	-	25
44200	Court costs	27,045	24,184	26,000	26,000	26,000
44210	Accident Reports	2,500	3,555	2,000	2,000	2,000
44220	Fingerprint Fees	1,055	1,555	900	900	900
44230	Special Police Services	4,085	5,212	2,800	2,800	3,500
44240	Special Olympics 10K Race	3,624	4,715	3,000	3,000	3,000
44300	Park Concessions	17,375	14,362	17,000	17,000	13,000
44310	Pool Concessions	24,318	22,247	25,000	25,000	23,000
44320	Softball Fees	-	-	-	-	500
44330	Swimming Pool Fees	59,747	55,211	57,000	57,000	55,000
44340	Aerobics Classes	1,012	1,486	1,300	1,300	1,200
45000	Parking Fines	6,479	5,745	3,000	4,000	4,000
45010	Court Restitution	575	241	-	40	100
45020	Codes Violation	3,702	4,214	700	700	1,000
45050	Penalties & Interest	10,292	14,294	9,500	9,500	9,500
46000	County SRO	72,655	72,978	70,000	70,000	70,000
46100	Police Incentive	112,753	117,315	95,000	95,000	100,000
46110	Fire Incentive	70,215	69,176	66,000	66,000	68,000
46111	Volunteer Fire State Aid	8,250	8,250	-	8,250	8,250
46200	County Fire Contribution	38,000	38,000	38,000	38,000	38,000
46210	County Park Contribution	15,000	15,000	15,000	15,000	15,000
46300	Grant Proceeds	88,169	863,088	960,000	960,000	626,000
47000	Interest on Checking	582	761	500	500	500

Account	Description	FY 12-13		FY 14-15	FY 14-15	FY 15-16
		Actual	FY 13-14 Actual	Adopted Budget	Amended Budget	Budget
47100	Interest on CDs	29,698	28,099	20,000	20,000	20,000
48010	Cell Tower Rent	11,693	11,999	11,000	11,000	11,000
48020	Park Rental Fees	3,525	4,442	3,000	3,000	3,000
48030	Field Rental Fees	1,462	1,100	1,100	1,100	1,100
48040	Folk Center Rental Fees	14,240	18,493	15,000	14,000	15,000
48050	IGC - Rent	3,850	4,200	4,200	3,800	4,200
48060	IGC - Utilities	15,350	16,048	12,800	12,800	12,000
48070	Courtroom Rent	23,475	23,475	23,475	23,475	23,475
48080	Broadway Center Rent	5,400	6,400	3,000	3,000	4,500
48090	Misc Rent & Royalties	-	-	-	-	-
48200	Insurance Proceeds	9,388	37,887	-	45,467	-
48300	Financing Proceeds	-	-	-	-	11,000,000
48600	Sale of Capital Asset	1	21,787	1,000	1,000	-
48900	Miscellaneous Income	6,552	6,953	5,000	5,000	5,000
49000	Transfer to/from Other Funds	279	(20,000)	(74,065)	(74,065)	(61,000)
		9,556,156	10,907,006	8,963,010	9,223,157	19,962,161

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 1000, 1005, 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	Randy Stone	1
City Clerk	Cheryl Chasteen	1

BUILDING MAINTENANCE

Janitors	Earl Seals Rick Abney (Part-Time)	2
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City of Berea, Kentucky
General Obligation Bonds
Series 2008
Issue Summary

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total	Principal Balance
4/17/2008	-	-	-	-	-	
6/1/2008	-	-	11,033.91	11,033.91	-	
6/30/2008	-	-	-	-	11,033.91	3,375,000.00
12/1/2008	415,000.00	2.25%	45,138.75	460,138.75	-	
6/1/2009	-	-	40,470.00	40,470.00	-	
6/30/2009	-	-	-	-	500,608.75	2,960,000.00
12/1/2009	420,000.00	2.30%	40,470.00	460,470.00	-	
6/1/2010	-	-	35,640.00	35,640.00	-	
6/30/2010	-	-	-	-	496,110.00	2,540,000.00
12/1/2010	435,000.00	2.40%	35,640.00	470,640.00	-	
6/1/2011	-	-	30,420.00	30,420.00	-	
6/30/2011	-	-	-	-	501,060.00	2,105,000.00
12/1/2011	445,000.00	2.50%	30,420.00	475,420.00	-	
6/1/2012	-	-	24,857.50	24,857.50	-	
6/30/2012	-	-	-	-	500,277.50	1,660,000.00
12/1/2012	455,000.00	2.70%	24,857.50	479,857.50	-	
6/1/2013	-	-	18,715.00	18,715.00	-	
6/30/2013	-	-	-	-	498,572.50	1,205,000.00
12/1/2013	225,000.00	2.90%	18,715.00	243,715.00	-	
6/1/2014	-	-	15,452.50	15,452.50	-	
6/30/2014	-	-	-	-	259,167.50	980,000.00
12/1/2014	235,000.00	3.00%	15,452.50	250,452.50	-	
6/1/2015	-	-	11,927.50	11,927.50	-	
6/30/2015	-	-	-	-	262,380.00	745,000.00
12/1/2015	240,000.00	3.10%	11,927.50	251,927.50	-	
6/1/2016	-	-	8,207.50	8,207.50	-	
6/30/2016	-	-	-	-	260,135.00	505,000.00
12/1/2016	250,000.00	3.20%	8,207.50	258,207.50	-	
6/1/2017	-	-	4,207.50	4,207.50	-	
6/30/2017	-	-	-	-	262,415.00	255,000.00
12/1/2017	255,000.00	3.30%	4,207.50	259,207.50	-	
6/30/2018	-	-	-	-	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	Principal Balance
4/17/2008	-	-	-	-	-	
6/1/2008	-	-	7,699.23	7,699.23	-	
6/30/2008	-	-	-	-	7,699.23	2,254,686.00
12/1/2008	201,416.00	2.25%	31,496.86	232,912.86	-	
6/1/2009	-	-	29,230.93	29,230.93	-	
6/30/2009	-	-	-	-	262,143.79	1,851,769.00
12/1/2009	201,501.00	2.30%	29,230.93	230,731.93	-	
6/1/2010	-	-	26,913.67	26,913.67	-	
6/30/2010	-	-	-	-	257,645.60	1,851,769.00
12/1/2010	211,303.00	2.40%	26,913.67	238,216.67	-	
6/1/2011	-	-	24,378.04	24,378.04	-	
6/30/2011	-	-	-	-	262,594.71	1,640,466.00
12/1/2011	215,754.00	2.50%	24,378.04	240,132.04	-	
6/1/2012	-	-	21,681.11	21,681.11	-	
6/30/2012	-	-	-	-	261,813.15	1,424,712.00
12/1/2012	219,712.00	2.70%	21,681.11	241,393.11	-	
6/1/2013	-	-	18,715.00	18,715.00	-	
6/30/2013	-	-	-	-	260,108.11	1,205,000.00
12/1/2013	225,000.00	2.90%	18,715.00	243,715.00	-	
6/1/2014	-	-	15,452.50	15,452.50	-	
6/30/2014	-	-	-	-	259,167.50	980,000.00
12/1/2014	235,000.00	3.00%	15,452.50	250,452.50	-	
6/1/2015	-	-	11,927.50	11,927.50	-	
6/30/2015	-	-	-	-	262,380.00	745,000.00
12/1/2015	240,000.00	3.10%	11,927.50	251,927.50	-	
6/1/2016	-	-	8,207.50	8,207.50	-	
6/30/2016	-	-	-	-	260,135.00	505,000.00
12/1/2016	250,000.00	3.20%	8,207.50	258,207.50	-	
6/1/2017	-	-	4,207.50	4,207.50	-	
6/30/2017	-	-	-	-	262,415.00	255,000.00
12/1/2017	255,000.00	3.30%	4,207.50	259,207.50	-	
6/30/2018	-	-	-	-	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	Principal Balance
4/17/2008	-	-	-	-	-	
6/1/2008	-	-	3,334.68	3,334.68	-	
6/30/2008	-	-	-	-	3,334.68	1,120,314.00
12/1/2008	213,584.00	2.25%	13,641.89	227,225.89	-	
6/1/2009	-	-	11,239.07	11,239.07	-	
6/30/2009	-	-	-	-	238,464.96	906,730.00
12/1/2009	218,499.00	2.30%	11,239.07	229,738.07	-	
6/1/2010	-	-	8,726.33	8,726.33	-	
6/30/2010	-	-	-	-	238,464.40	688,231.00
12/1/2010	223,697.00	2.40%	8,726.33	232,423.33	-	
6/1/2011	-	-	6,041.96	6,041.96	-	
6/30/2011	-	-	-	-	238,465.29	464,534.00
12/1/2011	229,246.00	2.50%	6,041.96	235,287.96	-	
6/1/2012	-	-	3,176.39	3,176.39	-	
6/30/2012	-	-	-	-	238,464.35	235,288.00
12/1/2012	235,288.00	2.70%	3,176.39	238,464.39	-	
6/1/2013	-	-	-	-	-	
6/30/2013	-	-	-	-	238,464.39	-
Total	1,120,314.00		75,344.07	1,195,658.07	-	

Account	Description	FY 12-13 Actual	FY 13-14 Actual	Adopted Budget	Amended Budget	FY 15-16 Budget
51001	Salaries: Full-time	24,999	25,506	25,905	25,905	26,413
51002	Salaries: PT/Seasonal/Temp	11,867	11,869	13,000	13,000	13,000
51003	Salaries: Overtime	-	-	500	500	500
51102	Medial and Life Ins.	596	606	624	624	670
51103	City Pension Contributions	4,879	4,811	4,666	4,666	4,592
51104	City FICA Contributions	2,219	2,269	2,444	2,444	2,475
51105	Medicare	519	531	572	572	579
52000	Telephone	44,725	45,437	40,000	40,000	45,000
52100	Electric - Buildings	41,928	44,065	44,000	47,000	44,000
52200	Natural Gas	8,816	11,603	12,300	12,300	12,300
52300	Water Service	1,729	2,679	2,000	2,000	2,350
52400	Sewer Service	1,273	2,079	1,500	1,500	2,000
52500	Waste Collection	2,379	2,429	2,500	2,500	2,500
52600	Website & Email Hosting	4,726	8,157	10,000	10,000	8,000
52700	Internet & Cable Service	844	719	8,160	8,160	8,100
53010	General Operating Supplies	3,350	4,293	4,900	3,900	4,500
53040	Janitorial Supplies	11,347	8,829	15,000	13,000	13,000
54012	IT Support & Service	39,031	39,655	45,000	45,000	45,000
54200	Equipment Rent/Lease	-	3,600	3,600	4,300	3,600
54310	Unemployment Insurance	11,448	23,223	25,000	25,000	25,000
54320	Employee Disability Insurance	4,619	4,600	4,900	5,000	5,000
54330	Workers Comp. Insurance	122,350	116,980	125,000	125,884	125,000
54340	Property Insurance	25,081	59,579	65,500	60,000	64,000
54350	General Liability Insurance	116,490	74,945	93,500	85,000	85,000
54500	Building & Grounds R&M	18,724	25,918	35,000	35,000	32,000
54510	Equipment R&M	5,263	4,230	4,000	4,000	4,200
55012	Cash Over/Short	2	10	-		
55100	Special Programs	2,052	2,182	12,000	12,000	12,000
57000	Principal Payment	800,000	225,000	250,453	250,453	251,928
57100	Interest Payment	48,185	34,168	11,928	11,928	8,208
		1,359,441	789,970	863,952	851,636	850,915

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
51001	Salaries: Full-time	217,526	196,364	192,000	192,000	198,039
51002	Salaries: PT/Seasonal/Temp	-	-	-	-	-
51003	Salaries: Overtime	2,053	1,964	2,400	2,400	2,400
51102	Medial and Life Ins.	12,179	12,319	24,000	24,000	18,477
51103	City Pension Contributions	42,392	36,553	35,000	35,000	34,000
51104	City FICA Contributions	12,339	11,057	12,500	12,500	12,500
51105	Medicare	2,886	2,586	3,000	3,000	2,863
53000	General Office Supplies	3,888	2,643	5,000	5,000	4,000
53001	Books/Manuals/Periodicals	12,023	8,236	9,000	9,000	9,000
53200	Uniforms & Gear	163	215	500	500	600
53300	Fuel	1,632	1,283	2,000	2,300	2,500
53400	Small Tools & Equipment	-	-	20,000	30,000	40,000
53500	Office Furniture & Equipment	-	2,308	2,000	2,000	1,000
54000	Legal Services	792	37,854	40,000	65,000	65,000
54090	Other Professional Services	18,969	33,103	70,000	60,000	110,000
54100	Advertising	8,121	7,019	7,000	7,000	8,000
54200	Equipment Rent/Lease	3,865	3,708	6,000	6,000	6,000
54520	Vehicle R&M	383	23	-	-	400
54730	Postage & Shipping	9,354	9,172	11,000	11,000	11,000
54740	Printing & Copy Services	870	650	1,000	2,000	1,000
55020	Membership & Licenses	4,708	5,222	5,800	5,800	5,300
55021	Education & Training	-	-	-	108	4,000
55022	Conference/Meeting Expenses	1,540	2,552	3,500	6,500	6,500
55023	Meals & Travel	990	1,979	1,500	2500	2,500
56300	Automobiles	-	-	-	-	30,000
		356,673	376,812	453,200	483,608	575,079

Business Development

ACTIVITIES

The Business Development Department is committed to promoting the City of Berea as an outstanding location to conduct business. The Business Development Director serves as a facilitator between the private sector and the City. The Department provides a resource center where existing and prospective businesses can find support and assistance. Goals of the department include bringing new factories to the Industrial Parks and bringing new retail establishments to the City.

STAFFING LEVELS

ADMINISTRATION

POSITION

AUTHORIZED NUMBER

Business Development Director

Vacant

1

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
51001	Salaries: Full-time	51,161	52,267	55,000	55,000	52,000
51102	Medial and Life Ins.	6,596	6,678	7,500	7,500	5,175
51103	City Pension Contributions	10,128	9,981	10,100	10,100	8,872
51104	City FICA Contributions	2,940	3,029	3,400	3,400	3,224
51105	Medicare	688	708	800	800	754
53000	General Office Supplies	640	624	1,800	1,800	1,000
53001	Books/Manuals/Periodicals	-	-	200	200	200
53200	Uniforms & Gear	-	234	250	250	150
53300	Fuel	1,470	1,483	3,000	3,000	2,000
53500	Office Furniture & Equipment	-	-	250	250	250
54090	Other Professional Services	-	-	1,000	1,000	1,000
54100	Advertising	548	2,400	3,500	2,500	2,500
54520	Vehicle R&M	788	305	2,000	2,000	1,500
54740	Printing & Copy Services	700	65	1,500	1,000	1,000
55020	Membership & Licenses	595	635	1,500	1,500	1,500
55021	Education & Training	-	169	1,000	1,000	1,000
55022	Conference/Meeting Expenses	1,435	1,915	3,000	3,000	3,000
55023	Meals & Travel	160	499	3,000	3000	1,500
		77,848	80,992	98,800	97,300	86,625

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. 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	Steve Caudill Violet Farmer Chad Hembree Diane Kerby Jerry Little Chester Powell Ronnie Terrill Billy Wagers	8

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
51002	Salaries: PT/Seasonal/Temp	50,400	50,400	52,800	52,800	52,800
51104	City FICA Contributions	3,125	3,125	3,274	3,274	3,274
51105	Medicare	731	731	766	766	766
54510	Equipment R&M	4,200	5,825	6,000	6,000	6,000
54770	Public Transportation	27,498	54,996	55,600	55,600	55,600
55020	Membership & Licenses	1,082	-	1,000	1,000	1,000
55022	Conference/Meeting Expenses	13,572	7,505	15,000	15,000	15,000
55090	Contingency	3,975	14,169	20,000	70,000	70,000
55100	Special Programs	5,079	35,811	19,000	19,000	119,000
55300	Dog Warden - County	-	-	7,500	7,500	7,500
55310	Volunteer Firemen	33,250	33,250	25,000	25,000	105,000
55320	Bluegrass ADD	3,526	-	1,800	1,800	1,800
55330	Madison County Airport	10,000	75,000	25,000	25,000	25,000
55340	911 Support	111,000	111,000	135,000	135,000	176,000
56230	Building Improvements	-	-	5,000	5,000	-
		267,437	391,811	372,740	422,740	638,740

FINANCE DEPARTMENT

ACTIVITIES

The Finance Department is responsible 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>		<u>AUTHORIZED NUMBER</u>
Director of Finance	Susan Meeks, CPA	1
Tax Administrator	Andrea Holmes	1
Personnel/Payroll Specialist	Jennifer Renfroe, SPHR	1
Accounts Receivable Specialist	Kathy Coffey	1
Accounts Payable Specialist	Sandra Depute	1

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
51001	Salaries: Full-time	194,912	202,283	208,000	208,000	213,000
51002	Salaries: PT/Seasonal/Temp	-	-	-	-	
51003	Salaries: Overtime	175	226	1,000	1,000	1,000
51102	Medial and Life Ins.	25,207	28,491	32,000	32,000	32,000
51103	City Pension Contributions	34,966	38,196	37,000	37,000	37,000
51104	City FICA Contributions	9,540	10,833	14,000	14,000	14,000
51105	Medicare	2,231	2,534	4,000	4,000	4,000
53000	General Office Supplies	1,957	1,519	7,000	7,000	7,000
53001	Books/Manuals/Periodicals	733	929	1,500	1,500	1,500
53010	General Operating Supplies	1,938	2,040	5,000	5,000	5,000
53200	Uniforms & Gear	-	-	500	500	500
53500	Office Furniture & Equipment	350	771	5,000	5,000	5,000
54012	IT Support & Service	140	-	-	-	-
54013	Software Maintenance	17,093	18,336	23,000	23,000	23,000
54090	Other Professional Services	52,822	57,747	63,000	63,000	63,000
54100	Advertising	1,034	1,612	1,000	1,000	1,500
54740	Printing & Copy Services	3,665	2,705	5,000	5,000	5,000
55020	Membership & Licenses	1,370	1,415	1,500	1,500	1,500
55021	Education & Training	2,765	3,259	12,000	13,000	13,000
55023	Meals & Travel	768	2,076	3,500	3,500	3,500
56800	Other Capital Outlay	66,623	7,300	-	-	-
		418,290	382,270	424,000	425,000	430,500

CAPITAL PROJECTS

ACTIVITIES

Capital projects that have been identified as improvements to the City's infrastructure are identified in this department.

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
54500	Building & Grounds R&M	41,893	21,835	40,000	40,000	20,000
54530	Infrastructure R&M	7,197	-	10,000	10,000	10,000
54532	Curbs & Sidewalk R&M	-	-	30,000	15,000	15,000
56100	Land Purchase	-	-	-	135,000	-
56130	Other Land Improvements	-	-	-	-	-
56210	Building Construction	-	-	30,000	330,000	11,675,000
56230	Building Improvements	23,698	108,371	75,000	75,000	50,000
56430	Other Equipment	7,298	-	-	-	-
56600	Sidewalks/Shared Use Path	127,446	48,254	475,000	450,000	450,000
56610	Drainage Projects	35,082	238,107	135,000	135,000	75,000
56620	Street Design & Construction	133,654	623,687	1,160,000	1,160,000	-
56800	Other Capital Outlay	-	-	80,000	40,000	20,000
		376,268	1,040,254	2,035,000	2,390,000	12,315,000

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. The department is supervised by the Chief of Police.

STAFFING LEVELS

<u>POSITION</u>		<u>AUTHORIZED NUMBER</u>
	<u>ADMINISTRATION</u>	
Chief of Police	David Gregory	2
Administrative Asst.	Kellie Beavers	
	<u>SUPPORT DIVISION</u>	
Police Captain	Ken Clark	5
Safety Officer (Part-Time)	Janice Thompson	
Records Clerk	Susan Garza	
School Resource Officer	Ray Brandenburg	
	Bill Eckler	
	<u>INVESTIGATION DIVISION</u>	
Police Lieutenant	Danny Brewer	3
Police Sergeant	Jake Reed	
Police Officer (Task Force)	Danny McGuire	
	<u>OPERATIONS DIVISION</u>	
Police Captain	Kenneth Puckett	1
Police Lieutenant	Jason Hays	3
	Leeann Boyle	
	Randy Hensley	
Police Sergeant	Jason Slone	3
	Rob Ward	
	James Hampton	
Police Officers	Robert Ballinger	18
	Casey Botkin	
	Aaron Boycan	
	William Bradley	
	Eric Davidson	
	John Davis	
	Jeffrey Harness	
	William Johnson	
	Matthew Kenney	
	Amanda Kerns	
	Jason Kirby	
	Ethan Lakes	
	Chris Neal	
	Lonny Sams	
	Cody Shepherd	
	Rober Short	
	Jason Varney	
	Chris Whicker	

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
51001	Salaries: Full-time	1,340,126	1,338,038	1,343,000	1,343,000	1,402,000
51002	Salaries: PT/Seasonal/Temp	38,579	24,025	30,000	30,000	30,000
51003	Salaries: Overtime	96,453	96,410	90,000	98,000	110,000
51004	Salaries: Holidays	6,768	10,337	2,000	2,000	1,000
51005	Incentive Pay	94,952	99,170	100,000	100,000	100,000
51101	Uniform Allowance	36,400	43,050	45,000	45,000	45,000
51102	Medial and Life Ins.	171,945	181,425	193,000	193,000	213,000
51103	City Pension Contributions	296,717	299,728	278,000	278,000	279,000
51104	City FICA Contributions	88,929	91,019	100,000	100,000	103,000
51105	Medicare	20,798	21,287	24,000	24,000	25,000
52000	Telephone	9,630	13,530	13,000	13,000	13,000
52100	Electric - Buildings	424	387	500	500	500
52700	Internet & Cable Service	1,559	1,559	2,000	2,000	2,000
53000	General Office Supplies	8,066	7,635	7,000	7,000	7,000
53001	Books/Manuals/Periodicals	1,039	955	2,000	2,000	2,000
53010	General Operating Supplies	7,602	6,018	13,000	13,000	11,500
53200	Uniforms & Gear	32,976	20,556	32,000	32,000	30,000
53300	Fuel	107,168	108,612	105,000	105,000	100,000
53400	Small Tools & Equipment	32,059	25,144	48,000	41,000	39,000
53500	Office Furniture & Equipment	10,603	2,730	10,000	10,000	6,000
54012	IT Support & Service	11,508	10,000	10,000	10,000	10,000
54013	Software Maintenance	8,398	6,651	18,000	18,000	18,000
54090	Other Professional Services	3,385	2,605	6,000	8,000	6,000
54100	Advertising	-	-	-	-	-
54200	Equipment Rent/Lease	4,569	1,997	6,000	6,000	6,000
54500	Building & Grounds R&M	-	-	-	-	-
54510	Equipment R&M	9,741	10,757	25,000	25,000	16,000
54520	Vehicle R&M	45,008	37,907	29,000	34,000	34,000
54730	Postage & Shipping	244	407	500	500	500
54740	Printing & Copy Services	262	541	1,000	1,000	1,000
55020	Membership & Licenses	670	610	1,000	1,000	1,000
55021	Education & Training	10,556	30,194	38,000	34,000	29,000
55022	Conference/Meeting Expenses	1,586	1,265	3,000	3,000	3,000
55023	Meals & Travel	8,647	8,014	6,000	10,000	10,000
55100	Special Programs	2,734	1,758	3,000	13,000	8,000
55131	10K Race	3,524	4,715	5,000	5,000	3,000
56300	Automobiles	190,830	102,339	134,000	162,000	114,000
56430	Other Equipment	-	-	-	-	-
56800	Other Capital Outlay	18,743	-	-	-	-
		2,723,195	2,611,378	2,723,000	2,769,000	2,778,500

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. 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

<u>POSITION</u>		<u>AUTHORIZED NUMBER</u>
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	Shane Alcorn Steve Bryant Greg Cox Robert Johnson Jon Kerns Mike Kerns Eric Lawson Ronnie Mills Jared Rigsby Will Rodgers Charles Russell Eric Whittemore	12
Volunteer Fire Fighters (active)		21

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
51001	Salaries: Full-time	727,592	729,699	787,000	787,000	847,000
51002	Salaries: PT/Seasonal/Temp	-	-	-	-	
51003	Salaries: Overtime	13,746	17,707	30,000	30,000	30,000
51004	Salaries: Holidays	7,035	9,379	3,000	3,000	3,000
51005	Incentive Pay	58,899	58,096	59,000	59,000	59,000
51101	Uniform Allowance	22,365	22,050	24,000	24,000	24,000
51102	Medial and Life Ins.	105,503	109,089	124,000	124,000	130,000
51103	City Pension Contributions	162,477	157,286	164,000	164,000	160,000
51104	City FICA Contributions	47,084	47,503	58,000	58,000	58,000
51105	Medicare	11,012	11,110	16,000	16,000	14,000
52000	Telephone	1,411	1,417	1,700	1,700	1,700
52100	Electric - Buildings	5,025	5,260	6,000	6,000	6,000
52200	Natural Gas	2,217	2,776	4,500	4,500	4,000
52300	Water Service	427	430	600	600	600
52400	Sewer Service	325	327	500	500	500
52500	Waste Collection	228	228	400	400	400
53000	General Office Supplies	540	651	2,000	2,000	2,000
53001	Books/Manuals/Periodicals	150	231	1,000	1,000	1,000
53010	General Operating Supplies	2,276	2,865	5,000	5,000	5,000
53040	Janitorial Supplies	-	93	500	500	500
53200	Uniforms & Gear	2,151	11,603	13,000	13,000	13,000
53300	Fuel	24,453	25,966	32,000	32,000	32,000
53400	Small Tools & Equipment	6,373	42,757	31,000	31,000	31,000
53500	Office Furniture & Equipment	943	4,429	5,000	5,000	5,000
54012	IT Support & Service	-	-	3,000	3,000	3,000
54013	Software Maintenance	-	-	3,000	3,000	3,000
54090	Other Professional Services	5,276	6,559	15,000	15,000	15,000
54100	Advertising	29	-	300	300	300
54200	Equipment Rent/Lease	1,867	1,668	5,000	5,000	5,000
54500	Building & Grounds R&M	841	6,095	10,000	10,000	10,000
54510	Equipment R&M	9,892	8,458	12,000	12,000	12,000
54520	Vehicle R&M	13,147	53,823	25,000	25,000	25,000
54730	Postage & Shipping	15	51	300	300	300
54740	Printing & Copy Services	-	282	500	500	500
55020	Membership & Licenses	-	75	500	500	500
55021	Education & Training	5,189	787	5,000	5,000	5,000
55022	Conference/Meeting Expenses	-	-	1,500	1,500	1,500
55023	Meals & Travel	223	-	1,000	1,000	1,500
55100	Special Programs	1,880	2,712	3,500	3,500	3,500
56230	Building Improvements	-	-	10,000	10,000	10,000
56300	Automobiles	30,018	33,442	-	35,800	-
56310	Heavy Vehicles	-	-	210,000	210,000	-

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
56430	Other Equipment	12,725	-	75,000	75,000	105,000
56800	Other Capital Outlay	-	-	-	-	-
		1,283,333	1,374,905	1,748,800	1,784,600	1,628,800

PUBLIC WORKS

ACTIVITIES

The Public Works Department is responsible for the maintenance, both preventative and regular, of all streets and roads within the city limits. The Public Works 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 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
Director of Public Works	Dwayne Brumley	1
Administrative Assistant	Mildred Walton	1
Crew Superintendent	Donnie Davidson	1
Crew Leader	Billy Anderson Eric Baker Steve Collins VACANT	4
Shop Superintendent	Chris Walsh	1
Mechanic	Donald Gabbard Archie Poff	2
Maintenance Workers	Daniel Ballard Preston Chandler Michael Dooley Andrew Hurt Roy Kendall Zach Lainhart Sidney Lynch Bobby Miller Donald Parsons II Adam Taylor Thomas Wagner	12

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
51001	Salaries: Full-time	470,742	502,008	626,829	626,829	728,641
51002	Salaries: PT/Seasonal/Temp	44,271	38,312	25,000	25,000	25,000
51003	Salaries: Overtime	17,623	27,742	55,000	55,000	55,000
51102	Medial and Life Ins.	72,592	81,972	117,228	117,228	136,910
51103	City Pension Contributions	86,956	97,231	120,480	120,480	133,689
51104	City FICA Contributions	29,615	33,041	43,824	43,824	50,136
51105	Medicare	6,926	7,727	10,250	10,250	11,725
52000	Telephone	1,551	1,599	2,000	2,000	2,000
52100	Electric - Buildings	697	563	750	750	750
52110	Electric - Signals & Lights	83,824	86,342	73,000	73,000	87,000
52200	Natural Gas	16,811	26,635	31,000	31,000	31,000
52300	Water Service	317	368	500	1,500	500
52400	Sewer Service	112	153	500	500	500
52500	Waste Collection	8,221	4,286	7,500	7,500	7,500
53000	General Office Supplies	95	445	500	750	1,000
53001	Books/Manuals/Periodicals	254	66	350	350	350
53010	General Operating Supplies	21,923	15,834	25,000	25,000	25,000
53011	Operating Chemicals	965	914	3,200	3,200	3,200
53100	Road Salt	32,674	46,487	200,000	150,000	150,000
53102	Street Sign Materials	11,917	19,903	30,000	30,000	30,000
53200	Uniforms & Gear	11,139	22,558	15,000	15,000	17,500
53300	Fuel	78,556	71,523	115,000	115,000	115,000
53400	Small Tools & Equipment	29,727	42,385	30,000	30,000	30,000
53500	Office Furniture & Equipment	2,327	959	4,500	4,500	4,500
54011	Engineering Services	-	-	700	700	700
54090	Other Professional Services	804	1,782	2,000	2,000	2,000
54100	Advertising	-	-	500	500	500
54200	Equipment Rent/Lease	5,525	1,842	5,000	5,000	5,000
54500	Building & Grounds R&M	10,284	12,877	25,000	25,000	15,000
54510	Equipment R&M	56,302	37,345	95,000	95,000	75,000
54520	Vehicle R&M	41,936	74,056	82,000	82,000	82,000
54530	Infrastructure R&M	46,892	84,654	107,200	107,200	107,200
54720	Contract Labor	1,190	2,250	5,000	5,000	5,000
54740	Printing & Copy Services	245	68	500	500	500
54730	Postage & Shipping	-	58	50	50	50
55020	Membership & Licenses	470	399	1,500	1,500	1,500
55021	Education & Training	1,913	2,137	4,000	4,000	4,000
55023	Meals & Travel	3,509	24	3,000	3,000	3,000
55090	Contingency	19,699	-	35,000	35,000	35,000
56210	Building Construction	-	-	100,000	100,000	100,000
56230	Building Improvements	-	-	15,000	15,000	-
56300	Automobiles	43,583	69,915	-	-	-

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
56310	Heavy Vehicles	-	-	-	-	130,000
56400	Heavy Equipment	-	46,429	370,000	370,000	410,000
56430	Other Equipment	18,760	18,675	45,000	36,851	24,000
56800	Other Capital Outlay	-	-	6,000	6,000	-
		1,280,947	1,481,566	2,439,861	2,382,962	2,647,351

MS4

ACTIVITIES

The Municipal Separate Storm Sewer System (MS4) Coordinator is responsible for ensuring all requirements pertaining to federal clean water regulations are met and local ordinances are followed. During this budget year this position requirements will be completed as a team approach by the following departments; Public Works, GIS and Codes.

STAFFING LEVELS

POSITION

AUTHORIZED NUMBER

None

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
53000	General Office Supplies	-	-	-	-	1,000
53001	Books/Manuals/Periodicals	-	-	-	-	1,000
53010	General Operating Supplies	-	-	-	-	3,000
53400	Small Tools & Equipment	-	-	-	-	1,000
54011	Engineering Services	-	-	-	-	10,000
54013	Software Maintenance	-	-	-	-	3,000
54090	Other Professional Services	-	-	-	-	52,500
54100	Advertising	-	-	-	-	1,000
54510	Equipment R&M	-	-	-	-	1,000
54630	Laboratory Analysis	-	-	-	-	2,500
54730	Postage & Shipping	-	-	-	-	50
54740	Printing & Copy Services	-	-	-	-	500
55020	Membership & Licenses	-	-	-	-	750
55021	Education & Training	-	-	-	-	5,000
55022	Conference/Meeting Expenses	-	-	-	-	1,000
55023	Meals & Travel	-	-	-	-	300
		-	-	-	-	\$ 83,600.00

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	1
Codes Enforcement Officers	Phillip Hurt - Building Inspector Amanda Haney - Building Inspector Vacant - Electrical Inspector Cron Carpenter (Part-Time)	4

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
51001	Salaries: Full-time	161,840	172,033	176,100	178,000	225,880
51002	Salaries: PT/Seasonal/Temp	34,462	32,006	27,000	29,000	39,000
51003	Salaries: Overtime	4,153	4,319	4,500	5,000	5,000
51102	Medial and Life Ins.	17,295	17,545	19,200	19,200	30,700
51103	City Pension Contributions	32,460	33,029	31,950	32,000	39,310
51104	City FICA Contributions	11,707	12,169	13,620	13,620	16,705
51105	Medicare	2,738	2,846	3,185	3,185	3,910
53000	General Office Supplies	1,381	2,884	3,500	3,500	3,500
53001	Books/Manuals/Periodicals	1,240	2,192	1,200	1,500	2,000
53010	General Operating Supplies	1,161	698	3,000	3,000	3,000
53200	Uniforms & Gear	1,102	991	1,200	1,300	1,500
53300	Fuel	5,096	4,442	7,000	6,000	6,000
53400	Small Tools & Equipment	-	1,745	4,000	4,000	4,000
53500	Office Furniture & Equipment	4,925	4,198	1,500	2,000	2,500
54010	Consultant Services	41,809	25,723	5,000	5,000	-
54011	Engineering Services	6,750	7,840	15,000	12,000	12,000
54013	Software Maintenance	4,015	4,258	4,500	4,500	4,500
54090	Other Professional Services	3,342	36	2,000	2,000	2,000
54100	Advertising	462	725	800	900	900
54520	Vehicle R&M	1,158	1,386	2,000	2,000	2,500
54710	Board & Commission Pay	8,696	7,875	10,000	10,000	11,000
54740	Printing & Copy Services	697	171	1,000	1,000	800
54760	Demolition & Disposal	62	-	6,000	6,000	6,000
55020	Membership & Licenses	1,062	1,561	1,200	1,200	1,400
55021	Education & Training	2,438	1,908	3,000	3,000	3,000
55022	Conference/Meeting Expenses	686	490	2,000	2,000	2,000
55023	Meals & Travel	3,086	1,425	2,500	3,000	3,000
56300	Automobiles	-	-	28,000	-	28,000
56430	Other Equipment	-	-	8,500	8,100	-
		353,822	344,493	388,455	362,005	460,105

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	VACANT	1
Recreation Supervisor	Priscilla Bloom	1
Program Supervisor	Jennifer Jones	1
Maintenance Supervisor	Robert Stephens	1
Maintenance Worker	Troy Collins	1

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
51001	Salaries: Full-time	101,677	116,360	139,092	139,092	119,430
51002	Salaries: PT/Seasonal/Temp	68,981	66,573	70,000	70,000	70,000
51003	Salaries: Overtime	19,533	17,949	14,000	14,000	14,000
51102	Medial and Life Ins.	16,685	19,806	28,242	28,242	24,905
51103	City Pension Contributions	22,225	24,736	27,052	27,052	22,765
51104	City FICA Contributions	10,794	11,733	13,832	13,832	12,613
51105	Medicare	2,525	2,744	3,200	3,200	2,950
52000	Telephone	4,371	3,813	4,000	4,000	4,000
52100	Electric - Buildings	57,903	54,829	54,000	60,000	60,000
52200	Natural Gas	5,535	7,240	7,000	7,000	7,000
52300	Water Service	4,639	2,996	5,000	4,000	3,500
52400	Sewer Service	14,416	9,174	6,000	6,000	9,000
52500	Waste Collection	10,508	9,352	9,200	10,100	9,890
52700	Internet & Cable Service	-	-	500	500	500
53000	General Office Supplies	1,186	958	1,500	1,500	1,500
53001	Books/Manuals/Periodicals	-	-	-	-	-
53010	General Operating Supplies	4,179	4,263	10,000	5,000	5,000
53020	Recreational Supplies	11,195	17,747	20,000	20,000	20,000
53021	Concession Supplies	7,877	8,927	2,500	9,000	10,000
53040	Janitorial Supplies	3,351	4,552	6,000	6,000	6,000
53200	Uniforms & Gear	828	923	1,200	1,200	1,200
53300	Fuel	7,502	6,157	8,000	8,000	8,000
53400	Small Tools & Equipment	6,881	3,666	12,000	8,000	8,000
53500	Office Furniture & Equipment	180	2,176	3,000	3,000	1,500
54090	Other Professional Services	3,018	3,270	5,000	4,000	4,000
54100	Advertising	540	307	1,000	1,000	1,000
54200	Equipment Rent/Lease	112	225	1,000	1,000	1,000
54500	Building & Grounds R&M	29,470	27,346	30,000	30,000	30,000
54510	Equipment R&M	4,628	2,005	7,000	7,000	7,000
54520	Vehicle R&M	3,951	687	5,000	7,000	6,000
54730	Postage & Shipping	47	-	-	-	-
54740	Printing & Copy Services	550	875	800	800	800
55020	Membership & Licenses	175	646	1,000	1,000	1,000
55021	Education & Training	595	1,097	1,300	1,300	1,300
55022	Conference/Meeting Expenses	256	200	1,000	1,000	2,000
55023	Meals & Travel	50	114	300	300	300
55100	Special Programs	5,711	869	10,000	10,000	10,000
55110	4th of July	13,609	15,474	16,000	16,000	16,000
55111	Halloween at the Park	1,167	313	1,000	1,000	1,000
55200	Restaurant Tax	511	422	600	600	600
55210	Sales Tax	1,325	799	1,000	1,000	1,000
56110	Fencing	-	-	2,000	2,000	4,000

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
56120	Landscaping	-	-	10,000	10,000	10,000
56230	Building Improvements	-	-	100,000	100,000	100,000
56300	Automobiles	-	-	-	-	-
56420	Outdoor Furniture & Fixtures	5,788	11,072	12,000	12,000	13,000
56800	Other Capital Outlay	-	-	-	-	-
		454,475	462,394	651,318	655,718	631,753

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
51002	Salaries: PT/Seasonal/Temp	64,116	62,569	70,000	70,000	70,000
51003	Salaries: Overtime	5,582	3,488	7,000	7,000	7,000
51104	City FICA Contributions	4,321	4,096	5,400	5,400	5,400
51105	Medicare	1,011	958	1,300	1,300	1,300
52000	Telephone	-	516	900	900	900
52100	Electric - Buildings	1,215	968	2,000	2,000	2,000
52300	Water Service	13,391	5,736	10,000	10,000	10,000
52500	Waste Collection	1,315	1,215	2,000	2,000	2,000
53000	General Office Supplies	-	-	150	150	150
53010	General Operating Supplies	4,700	5,476	7,000	7,000	7,000
53011	Operating Chemicals	16,830	16,277	17,000	17,000	17,000
53021	Concession Supplies	14,820	13,874	15,000	15,000	15,000
53200	Uniforms & Gear	2,347	1,932	3,500	3,500	3,500
53400	Small Tools & Equipment	4,609	12,371	8,000	8,000	8,000
54090	Other Professional Services	1,616	1,809	5,000	5,000	5,000
54100	Advertising	88	-	500	500	500
54200	Equipment Rent/Lease	-	-	500	500	500
54500	Building & Grounds R&M	8,304	11,761	8,500	8,500	8,500
54510	Equipment R&M	18,530	8,765	20,000	20,000	20,000
55100	Special Programs	7,506	4,342	8,000	8,000	8,000
55200	Restaurant Tax	715	654	1,000	1,000	1,000
55210	Sales Tax	1,015	1,237	2,000	2,000	2,000
56230	Building Improvements	-	11,616	5,000	5,000	5,000
56420	Outdoor Furniture & Fixtures	-	-	12,000	12,000	12,000
56430	Other Equipment	-	-	65,000	65,000	65,000
		172,029	169,658	276,750	276,750	276,750

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
52100	Electric - Buildings	9,360	9,519	11,000	11,000	11,000
52200	Natural Gas	3,707	4,926	5,700	5,700	5,700
52300	Water Service	1,276	1,026	1,200	1,200	1,200
52400	Sewer Service	1,020	756	800	800	800
54500	Building & Grounds R&M	7,684	16,460	13,000	13,000	10,000
56230	Building Improvements	15,593	7,250	15,000	15,000	15,000
		38,640	39,936	46,700	46,700	43,700

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	1
GIS - Survey Technician	Tom Moreland	1

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
51001	Salaries: Full-time	89,552	42,220	86,000	86,000	94,602
51002	Salaries: PT/Seasonal/Temp	-	-	-	-	-
51003	Salaries: Overtime	1,441	550	2,500	2,500	2,500
51102	Medial and Life Ins.	8,709	4,725	14,260	14,260	10,366
51103	City Pension Contributions	17,904	7,026	16,620	16,620	16,566
51104	City FICA Contributions	4,512	2,358	5,900	5,900	6,020
51105	Medicare	1,055	551	1,400	1,400	1,408
53000	General Office Supplies	556	318	1,000	1,000	6,000
53001	Books/Manuals/Periodicals	-	-	500	500	300
53010	General Operating Supplies	2,049	863	3,000	3,000	3,000
53200	Uniforms & Gear	452	55	500	500	500
53300	Fuel	810	207	1,200	1,200	1,200
53400	Small Tools & Equipment	88	-	2,000	2,000	2,000
53500	Office Furniture & Equipment	329	87	2,000	5,500	500
54000	Legal Services	-	-	-	-	-
54011	Engineering Services	-	-	3,000	3,000	3,000
54013	Software Maintenance	4,522	2,829	4,600	4,600	4,600
54510	Equipment R&M	1,103	-	3,000	3,000	3,000
54520	Vehicle R&M	-	-	1,000	1,000	1,000
54730	Postage & Shipping	15	-	50	50	50
54740	Printing & Copy Services	1	1	500	500	500
55020	Membership & Licenses	-	-	700	1,200	1,200
55021	Education & Training	795	220	3,000	3,000	3,000
55022	Conference/Meeting Expenses	-	170	500	500	1,000
55023	Meals & Travel	137	-	300	300	300
56300	Automobiles	-	-	-	-	-
56430	Other Equipment	-	-	-	-	-
56800	Other Capital Outlay	-	-	-	-	10,000
		134,031	62,178	153,530	157,530	172,612

CAPITAL BUDGETS
FY 2016- 2021
5 YEAR PLAN

Five Year Capital Program

Fiscal Year 2016 - 2017

Infrastructure Improvements

Sidewalk & Curb Restoration	100,000
Shared Use Paths	300,000
By-Pass Construction	11,000,000
US 25N Construction	4,000,000
Facilities Improvement	<u>3,500,000</u>
Sub Total	\$17,400,000

Income Credit

By-Pass - Construction - KDOT	11,000,000
US 25 North- Construction - KDOT	4,100,000
Facilities Improvement GO Bond	<u>2,000,000</u>
	\$17,500,000

Net Infrastructure Expenditures – General Fund **\$400,000**

Departmental Capital

Administration	40,000
Finance	15,000
Business Development	-0-
Police	141,000
Fire	105,000
Streets	489,000
Codes	30,000
Parks	175,000
GIS	<u>15,000</u>
Total Expenditures from Departments	\$ 809,000
Total Capital Expenditures from General Fund	\$1,159,000

Fiscal Year 2017 - 2018
Infrastructure Improvements

Sidewalk & Curb Replacement	150,000
Shared Use Paths	200,000
By-Pass Construction	11,000,000
US-25 Construction	3,500,000
Facilities Improvements	<u>8,000,000</u>
Sub-Total	\$22,850,000

Income Credit

By-Pass Construction KDOT	11,000,000
US 25N Construction - KDOT	3,500,000
Facilities Improvement GO - Bond	<u>8,000,000</u>
Sub-Total	(\$22,500,000)

Net Infrastructure Expenditures General Fund **\$350,000**

Departmental Capital

Administration	8,000
Finance	- 0 -
Business Development	- 0 -
Police	192,000
Fire	60,000
Streets	379,000
Codes	30,000
Park	125,000
GIS	<u>15,000</u>
Total Expenditures from Departments	\$809,000
Total Capital Expenditures from General Fund	\$1,159,000

Fiscal Year 2018 - 2019
Infrastructure Improvements

Sidewalk & Curb Replacement	75,000
Shared Use Paths	150,000
Stadium Renovation	150,000
Parking Lot Paving Berea Community School	<u>180,000</u>
Sub-Total	\$555,000

Departmental Capital

Administration	8,000
Finance	2,500
Business Development	28,000
Police	181,500
Fire	35,000
Streets	323,000
Codes	32,000
Parks	100,000
GIS	<u>30,000</u>
Total Expenditures From Departments	\$740,000
Total Expenditures From General Fund	\$1,295,000

Fiscal Year 2019 - 2020
Infrastructure Improvements

Sidewalk & Shared Use Paths	125,000
Park Upgrade	200,000
Kenway Extension	<u>500,000</u>
Sub-Total	\$825,000

Departmental Capital

Administration	25,000
Finance	- 0 -
Business Development	- 0 -
Police	181,500
Fire	50,000
Streets	400,000
Codes	32,000
Parks	125,000
GIS	<u>10,000</u>

Total Department Capital Expenditures \$823,500

Total Expenditures From General Fund \$1,648,000

Fiscal Year 2020- 2021
Infrastructure Improvements

Sidewalks & Shared Use Paths	125,000
Kenway Extension	<u>500,000</u>
Sub-Total	\$625,000

Departmental Capital

Administration	40,000
Finance	8,000
Business Development	- 0 -
Police	181,500
Fire	400,000
Streets	329,000
Codes	- 0 -
Parks	100,000
GIS	<u>10,000</u>
Sub-Total	\$1,068,500

Total I Expenditures from General Fund **\$1,693,500**

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.

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
	Beginning Fund Balance	542,002	571,582	470,000	665,535	615,000
Revenue						
41110	State Gas Tax	248,290	323,569	240,000	240,000	260,000
41120	State Coal & Mineral Tax	6,068	5,616	4,800	4,800	4,800
46300	Grant Proceeds	175,000	-	-	-	-
47000	Interest on Checking	433	413	300	300	300
49000	Transfer to/from Other Funds	-	-	-	-	-
		429,792	329,599	245,100	245,100	265,100
Expenditures						
54090	Other Professional Services	-	-	-	-	-
54531	Street Resurfacing	213,293	235,645	390,000	500,000	500,000
56620	Street Design & Construction	186,919	-	-	-	-
		400,212	235,645	390,000	500,000	500,000
	Revenue over/(under) Expenditures	29,580	93,954	(144,900)	(254,900)	(234,900)
	Ending Fund Balance	571,582	665,535	325,100	410,635	380,100

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 (Part-Time)	Michael Matthews	1
Full-time Welcome Center Assistant	Nancy Bailey	1
Part-time Welcome Center Assistants	Leslie Berger Mary Ann Woolery-Bussey Cheyenne Mills Connie Mondine Scharme Price Wendy Robinson Maya Todd Vacant	8

TOURISM

FUND 028

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
Beginning Fund Balance		748,696	892,695	900,000	1,041,644	1,000,000
Capital Sinking Fund Reserve		-	-	-	-	36,000
Fund Balance Available for Budget		748,696	892,695	900,000	1,041,644	964,000
Revenue						
41300	Transient Room Tax	135,866	150,963	120,000	120,000	125,000
41400	Restaurant Tax	906,347	953,631	920,000	920,000	920,000
44400	Discover the Arts	12,825	5,110	-	1,500	1,500
44410	Workshop Fees	47,273	80,324	120,750	120,750	120,000
44420	Gallery Sales	-	-	-	10,000	20,000
45050	Penalties & Interest	401	339	-	300	200
46300	Grant Proceeds	15,405	69,500	25,760	15,000	10,000
47000	Interest on Checking	161	280	-	250	250
47100	Interest on CDs	4,024	2,729	-	1,500	1,000
48085	Property Rental	-	-	-	-	45,000
48090	Misc Rent & Royalties	-	1,750	-	-	-
48300	Financing Proceeds	-	-	-	1,290,000	-
48900	Miscellaneous Income	3,165	672	-	3,148	-
49000	Transfer to/from Other Funds	-	-	-	-	-
		1,125,467	1,265,298	1,186,510	2,482,448	1,242,950
Expenditures						
51001	Salaries: Full-time	129,998	123,446	158,540	158,540	186,540
51002	Salaries: PT/Seasonal/Temp	80,991	92,701	120,000	120,000	120,000
51003	Salaries: Overtime	3,723	5,661	5,000	7,000	7,000
51102	Medial and Life Ins.	15,177	13,168	21,199	21,199	21,199
51103	City Pension Contributions	26,195	23,877	28,898	28,898	28,898
51104	City FICA Contributions	12,840	13,284	17,579	17,579	17,579
51105	Medicare	3,003	3,107	4,111	4,111	4,111
52000	Telephone	7,772	9,956	12,000	12,000	17,700
52100	Electric - Buildings	3,917	3,400	4,070	4,070	18,820
52200	Natural Gas	2,951	4,218	6,000	6,000	18,500
52300	Water Service	626	1,142	1,200	1,800	3,150
52400	Sewer Service	492	971	1,000	1,800	2,950
52500	Waste Collection	156	156	600	600	1,000
52600	Website & Email Hosting	2,347	2,832	2,000	5,000	20,000
53000	General Office Supplies	937	1,469	5,000	5,000	5,000
53001	Books/Manuals/Periodicals	100	37	200	200	200
53010	General Operating Supplies	1,753	1,915	4,000	4,000	6,000
53040	Janitorial Supplies	-	-	3,000	3,000	3,000
53200	Uniforms & Gear	751	693	2,000	2,000	2,000

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
53300	Fuel	1,025	1,409	2,000	2,000	2,000
53400	Small Tools & Equipment	541	1,029	1,000	1,000	1,000
53500	Office Furniture & Equipment	-	5,299	6,500	6,500	25,000
54012	IT Support & Service	2,668	2,140	5,000	5,000	5,000
54090	Other Professional Services	43,411	40,044	-	40,000	40,000
54100	Advertising	322,755	335,537	335,000	335,000	335,000
54200	Equipment Rent/Lease	1,409	459	2,000	2,000	1,000
54500	Building & Grounds R&M	6,536	2,865	6,000	6,000	12,000
54510	Equipment R&M	-	-	-	1,000	1,000
54520	Vehicle R&M	17	385	1,000	1,000	1,000
54700	Committee Expense	1,059	-	1,000	1,000	1,000
54710	Board & Commission Pay	2,310	5,850	6,300	6,300	6,300
54730	Postage & Shipping	7,931	7,728	8,000	11,000	11,000
54740	Printing & Copy Services	154	1,341	500	500	1,500
54770	Public Transportation	31,319	4,193	5,000	5,000	5,000
55011	Credit Card Processing Fees	5,743	6,466	10,000	10,000	10,000
55020	Membership & Licenses	2,165	1,410	4,000	4,000	4,000
55021	Education & Training	50	1,020	1,500	1,500	1,500
55022	Conference/Meeting Expenses	4,380	8,033	10,000	10,000	10,000
55023	Meals & Travel	3,218	4,802	2,500	4,500	5,000
55090	Contingency	4,493	4,509	5,000	5,000	5,000
55100	Special Programs	13,570	42,164	15,480	30,000	50,000
55120	Music on Porch	9,725	9,400	10,000	10,000	10,000
55121	Concert Series	3,730	2,900	7,000	3,500	3,500
55122	L&N Day	407	300	2,000	2,000	2,000
55222	Workshops	74,522	91,235	170,000	170,000	170,000
55223	Grant Awards	26,928	29,400	46,500	47,000	52,000
55224	Demo/Events	3,050	1,700	3,000	1,500	1,500
55225	Car Show	1,706	249	3,000	3,000	2,000
55226	Discover the Arts	16,437	5,587	4,000	4,000	4,000
55227	Beautification	1,918	2,845	5,000	5,000	30,000
55228	Artist Accelerator Program	-	-	215,000	215,000	150,000
56100	Land Purchase	-	42,579	-	1,290,000	-
56130	Other Land Improvements	84,037	50,092	150,000	150,000	150,000
56230	Building Improvements	10,527	1,596	50,000	50,000	30,000
56300	Automobiles	-	-	-	-	-
56600	Sidewalks/Shared Use Path	-	99,750	-	-	-
57000	Principal Payment	-	-	-	-	71,000
57100	Interest Payment	-	-	-	-	35,000
		981,468	1,116,348	1,489,677	2,842,097	1,727,947
	Revenue over/(under) expenditures	143,999	148,950	(303,167)	(359,649)	(484,997)
	Unallocated Fund Balance	892,695	1,041,644	596,833	681,995	479,003

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
	Capital Sinking Fund	-	-	-	-	36,000
	Unallocated	892,695	1,041,644	596,833	681,995	479,003
	Total Ending Fund Balance	892,695	1,041,644	596,833	681,995	515,003

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.

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
Beginning Fund Balance		255,525	118,367	115,000	116,225	126,000
Revenue						
47000	Interest on Checking	87	10	10	10	10
47100	Interest on CDs	946	561	425	600	450
48100	Lease Proceeds	12,850	13,541	13,500	13,541	13,541
48600	Sale of Capital Asset	12,100	-	-	-	-
49000	Transfer to/from Other Funds	-	-	64,065	64,065	61,000
		25,983	14,112	78,000	78,216	75,001
Expenditures						
54011	Engineering Services	-	1,255	3,000	3,000	-
54090	Other Professional Services	-	4,568	-	-	-
54500	Building & Grounds R&M	-	-	-	-	-
56100	Land Purchase	54,004	10,432	75,000	75,000	75,000
56130	Other Land Improvements	5,844	-	-	-	-
57000	Principal Payment	100,000	-	-	-	-
57100	Interest Payment	3,293	-	-	-	-
		163,141	16,255	78,000	78,000	75,000
Revenue over/(under) expenditures		(137,158)	(2,142)	-	216	1
Ending Fund Balance		118,367	116,225	115,000	116,441	126,001

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.

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
	Beginning Fund Balance	21,775	9,434	30,000	63,625	59,750
Revenue						
45030	Asset Forfeiture	6,417	76,427	38,000	38,000	15,000
47000	Interest on Checking	14	20	30	30	30
49000	Transfer to/from Other Funds	-	-	-	-	-
		6,431	76,447	38,030	38,030	15,030
Expenditures						
53400	Small Tools & Equipment	14,288	1,823	-	-	2,000
55032	Refunds & Reimbursements	884	6,433	10,000	10,000	10,000
55132	Drug Buy Money	3,600	14,000	25,000	15,000	5,000
56300	Automobiles	-	-	-	20,000	20,000
		18,772	22,256	35,000	45,000	37,000
	Revenue over/(under) expenditures	(12,341)	54,191	3,030	(6,970)	(21,970)
	Ending Fund Balance	9,434	63,625	33,030	56,655	37,780

BEREA CORRIDOR ENGINEERING

ACTIVITIES

This is a special revenue fund established as a pass through from the state for costs associated with design of all phases of the Berea Bypass (KY 595).

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
Beginning Fund Balance		-	-	-	-	-
Revenue						
46300	Grant Proceeds	69,180	309,882	303,000	310,000	286,000
49000	Transfer to/from Other Funds	-	-	-	-	-
		69,180	309,882	303,000	310,000	286,000
Expenditures						
54011	Engineering Services	-	-	-	-	-
54090	Other Professional Services	-	-	-	-	-
56620	Street Design & Construction	69,180	309,882	303,000	310,000	286,000
		69,180	309,882	303,000	310,000	286,000
Revenue over/(under) expenditures		-	-	-	-	-
Ending Fund Balance		-	-	-	-	-

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.

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
	Beginning Fund Balance	18,499	18,515	13,800	13,825	29,000
	Revenue					
45030	Asset Forfeiture	-	-	1,000	1,000	15,000
47000	Interest on Checking	16	10	30	30	30
49000	Transfer to/from Other Funds	-	-	-	-	-
		16	10	1,030	1,030	15,030
	Expenditures					
53400	Small Tools & Equipment	-	4,700	-	-	-
56300	Automobiles	-	-	-	-	-
		-	4,700	-	-	-
	Revenue over/(under) expenditures	16	(4,690)	1,030	1,030	15,030
	Ending Fund Balance	18,515	13,825	14,830	14,855	44,030

MENELAUS PIKE ENGINEERING

ACTIVITIES

This is a special revenue fund established as a pass through from the state for costs associated with engineering and utility relocation for the Menelaus Pike project. The goal of the Menelaus Pike project is to widen and straighten Menelaus Pike from the Berea Bypass (KY956) to Mayde Road.

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
	Beginning Fund Balance	5,201	19,189	40,000	39,201	54,209
	Revenue					
46300	Grant Proceeds	54,418	106,706	65,000	107,000	-
47000	Interest on Checking	9	12	-	-	-
49000	Transfer to/from Other Funds	13,979	20,000	-	-	-
		68,406	126,718	65,000	107,000	-
	Expenditures					
56620	Street Design & Construction	54,418	106,706	65,000	107,000	-
		54,418	106,706	65,000	107,000	-
	Revenues over/(under) Expenditures	13,988	20,012	-	-	-
	Ending Fund Balance	19,189	39,201	40,000	39,201	54,209

US 25 NORTH

ACTIVITIES

This is a special revenue fund established as a pass through from the state for costs associated with upgrade of US 25 North between Ellipse Street and the Berea Bypass (US956). The goal of the US 25 project is to add travel lane(s), a turning lane, a sidewalk and shared use path.

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
	Beginning Fund Balance	287	299	300	301	301
	Revenue					
46300	Grant Proceeds	172,724	-	46,000	127,000	103,000
47000	Interest on Checking	12	2	-	-	-
49000	Transfer to/from Other Funds	-	-	-	-	-
		172,736	2	46,000	127,000	103,000
	Expenditures					
54011	Engineering Services	-	-	-	-	-
56620	Street Design & Construction	172,724	-	46,000	127,000	-
		172,724	-	46,000	127,000	103,000
	Revenues over/(under) expenditures	12	2	-	-	-
	Ending Fund Balance	299	301	300	301	301

BEREA CRAFT FESTIVAL

ACTIVITIES

Beginning in July 2014, the City of Berea took over operations of the Berea Craft Festival, an annual event bringing large number of visitors to the city. Fund 075 has been established in Fiscal Year 2014-2015 to account for all activity of the Berea Craft Festival. The Craft Festival should be fully self-supporting, depending on vendor booth fees and attendance admissions to over all operating costs. As such, Fund 075 is considered a proprietary fund.

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
Beginning Fund Balance		-	-	-	-	20,400
Revenue						
44510	Vendor Fees	-	-	27,000	27,000	27,000
44511	Jury Fees	-	-	-	-	900
44512	Entrance Fees	-	-	32,000	32,000	32,000
44513	Food Vendors	-	-	1,775	1,775	1,775
47000	Interest on Checking	-	2	-	-	-
49000	Transfer to/from Other Funds	-	-	10,000	10,000	-
		-	-	70,775	70,775	61,675
Expenditures						
52500	Waste Collection	-	-	475	475	475
52600	Website & Email Hosting	-	-	310	310	310
53000	General Office Supplies	-	-	400	400	400
53001	Books/Manuals/Periodicals	-	-	100	100	100
53010	General Operating Supplies	-	-	2,275	2,275	2,500
53040	Janitorial Supplies	-	-	1,000	1,000	1,000
53200	Uniforms & Gear	-	-	400	400	400
54090	Other Professional Services	-	-	10,000	10,000	15,151
54100	Advertising	-	-	14,000	14,000	14,000
54200	Equipment Rent/Lease	-	-	1,758	1,758	2,500
54210	Facility Rent	-	-	3,700	3,700	3,700
54720	Contract Labor	-	-	18,900	18,900	22,000
54740	Printing & Copy Services	-	-	4,820	4,820	4,820
55090	Contingency	-	-	10,000	10,000	2,000
55100	Special Programs	-	-	2,300	2,300	2,300
		-	-	70,438	70,438	71,656
Revenues over/(under) expenditures		-	-	337	337	(9,981)
Ending Fund Balance		-	-	337	337	10,419

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>		AUTHORIZED NUMBER
Utilities Director	Ed Fortner, Jr.	1
Operations Manager	Kevin Howard	1
Assistant Manager	Vacant	1
Engineering Supervisor	Vacant	1
GIS/IT Coordinator	Clay White	1
GIS/IT Technician	Jay Robinson	
Billing & Collections Supervisor	Heather Powell	1
Utility Billing Clerk	Shelia Wolfe	1
Purchasing Coordinator	Marie Causey	1
Customer Service Rep	Luann Jones Amber Whitaker Amanda Smith Vacant	4
Operations Administrative Assistant	Terrie Brumley	1
Service Technician	Doug Pratt	1

ELECTRIC DIVISION

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

WATER DIVISION

Water Operations Coordinator	Wayne Robinson	1/2
Equipment Operator	Billy Anglin Vacant	2
Water Treatment Plant Operator IV	Steve Jones Jim Rickels Brad Anglin	3
Water Treatment Plant Operator (Trainee)	Vacant	1
Water Meter Technician	Dmitri Robinson	1

SEWER DIVISION

Sewer Operations Coordinator	Wayne Robinson	1/2
Wastewater Chief Plant Operator	Josh Gabbard	1
Waste Water TP Lab Supervisor	Scott Johnson	1
Waste Water TP Operator Trainee	Teddy Himes Bobby Powell	2
Water/Sewer Maintenance Worker III	Vacant	1
Water/Sewer Maintenance Worker II	Larry Alexander	1
Water/Sewer Maintenance Worker I	Justin Durham Juan Pablo Fernandez Robert Gabbard Trevor Hemsley Jordan Hemsley	4

BEREA MUNICIPAL UTILITIES SUMMARY
FUND 200

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
OPERATIONS					
REVENUE					
Electric Service	10,512,397	10,850,026	12,594,675	12,594,675	13,339,675
Water Service	3,067,546	3,050,994	3,180,000	3,180,000	3,180,000
Sewer Service	2,458,152	2,386,207	2,485,000	2,485,000	2,485,000
Other Revenue	321,779	340,970	353,000	353,000	339,000
TOTAL REVENUE	16,359,873	16,628,197	18,612,675	18,612,675	19,343,675
EXPENSES					
Administration Department	1,026,265	1,035,435	1,207,150	1,221,650	1,289,700
Electric	9,211,692	10,088,958	11,090,926	11,132,914	11,940,551
Water	1,493,340	1,456,441	1,472,186	1,487,924	1,540,978
Sewer	1,150,784	1,169,979	1,240,607	1,316,807	1,288,148
Depreciation	2,101,284	2,158,866	2,180,000	2,263,000	2,263,000
Total Expenses	14,983,365	15,909,680	17,190,869	17,422,294	18,322,377
INCOME/(LOSS) FROM OPERATIONS	1,376,508	718,517	1,421,806	1,190,381	1,021,298
OTHER CASH EXPENDITURES					
Debt Services - Principle	1,361,579	1,535,699	1,521,081	1,521,081	1,565,904
SURPLUS (DEFICIT) OF RATE REVENUE	14,929	(817,182)	(99,275)	(330,700)	(544,606)
CAPITAL ADDITIONS					
OUTSIDE FUNDING	425,137	389,344	1,436,000	1,436,000	350,000
EXPENDITURES					
Administration Department	26,033	28,611	240,000	240,000	190,000
Electric	197,000	-	-	-	-
Water	174,664	11,038	200,000	200,000	175,000
Sewer	15,476	334,966	64,400	64,400	50,000
Capital Projects	1,418,367	941,958	7,014,000	7,014,000	4,990,000
TOTAL EXPENDITURE	1,831,540	1,316,573	7,518,400	7,518,400	5,405,000
NET COST FOR CAPITAL ADDITIONS	1,406,403	927,228	6,082,400	6,082,400	5,055,000

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
Revenue						
43400	Disconnection Charges	16,255	24,647	35,000	35,000	35,000
43410	Other reimbursement	5,330	600	3,000	3,000	1,000
45050	Penalties & Interest	236,193	241,030	230,000	230,000	240,000
47000	Interest on Checking	10,421	2,257	10,000	10,000	3,000
47100	Interest on CDs	41,306	40,364	65,000	65,000	50,000
48200	Insurance Proceeds	2,843	-	-	-	
48600	Sale of Capital Asset	3,500	20,837	-	-	
48900	Miscellaneous Income	5,931	11,236	10,000	10,000	10,000
		321,779	340,970	353,000	353,000	339,000
Expenses						
51001	Salaries: Full-time	401,402	412,634	441,000	441,000	490,000
51002	Salaries: PT/Seasonal/Temp	18,224	12,864	20,000	20,000	20,000
51003	Salaries: Overtime	27,332	6,107	10,000	10,000	10,000
51102	Medial and Life Ins.	52,342	51,669	60,000	60,000	69,000
51103	City Pension Contributions	82,907	78,420	84,500	84,500	83,000
51104	City FICA Contributions	24,502	23,735	29,000	29,000	31,000
51105	Medicare	5,730	5,551	6,800	6,800	7,100
52000	Telephone	8,698	8,774	8,500	8,500	9,000
52100	Electric - Buildings	42,525	46,324	45,000	45,000	45,000
52200	Natural Gas	9,036	9,708	12,000	12,000	9,000
52300	Water Service	2,808	3,091	2,600	2,600	2,600
52400	Sewer Service	968	1,097	1,200	1,200	1,200
52500	Waste Collection	2,124	2,482	3,000	3,000	3,000
52600	Website & Email Hosting	2,765	2,795	3,000	3,000	3,000
52700	Internet & Cable Service	-	-	-	-	-
53000	General Office Supplies	13,740	18,361	25,000	25,000	25,000
53001	Books/Manuals/Periodicals	26	26	300	300	300
53010	General Operating Supplies	1,955	636	2,000	2,000	2,500
53040	Janitorial Supplies	-	-	1,000	1,000	1,000
53200	Uniforms & Gear	2,592	3,532	3,000	3,000	4,000
53300	Fuel	7,801	10,265	10,000	10,000	10,000
53400	Small Tools & Equipment	10	457	500	1,000	1,000
53500	Office Furniture & Equipment	12,031	4,814	8,000	10,000	14,000
54000	Legal Services	-	-	2,000	2,000	2,000
54012	IT Support & Service	14,992	14,995	20,000	20,000	20,000
54013	Software Maintenance	13,570	14,219	20,000	20,000	25,000
54090	Other Professional Services	25,780	26,667	35,000	39,000	39,000
54100	Advertising	749	269	2,000	2,000	2,000
54200	Equipment Rent/Lease	8,030	10,622	12,000	13,000	13,000
54310	Unemployment Insurance	-	-	10,000	10,000	10,000
54330	Workers Comp. Insurance	50,022	42,009	52,000	52,000	52,000

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
54340	Property Insurance	22,000	62,425	70,000	70,000	70,000
54350	General Liability Insurance	77,495	72,009	80,000	80,000	80,000
54500	Building & Grounds R&M	21,146	7,966	15,000	15,000	15,000
54510	Equipment R&M	3,891	4,794	5,000	8,000	8,000
54520	Vehicle R&M	1,264	1,028	3,000	3,000	3,000
54730	Postage & Shipping	36,268	35,482	38,000	38,000	38,000
54740	Printing & Copy Services	13,968	19,605	16,000	20,000	20,000
54750	Cleaning Services	-	1,650	8,000	8,000	8,000
55011	Credit Card Processing Fees	14,329	14,617	20,000	20,000	20,000
55012	Cash Over/Short	(60)	63	-	-	-
55020	Membership & Licenses	-	774	250	250	1,500
55021	Education & Training	-	403	6,000	6,000	6,000
55022	Conference/Meeting Expenses	2,975	109	10,000	10,000	10,000
55023	Meals & Travel	253	2,387	5,500	5,500	5,500
55090	Contingency	75	-	1,000	1,000	1,000
56900	Depreciation Expense	74,862	87,069	80,000	88,000	88,000
		1,101,126	1,122,505	1,287,150	1,309,650	1,377,700

Income/(Loss) from Operations (779,347) (781,535) (934,150) (956,650) (1,038,700)

Other expenditures

Budget Allocation of Administrative Expenses

Electric Allocation @ 40%	(311,739)	(312,614)	(373,660)	(382,660)	(415,480)
Water Allocation @ 30%	(233,804)	(234,460)	(280,245)	(286,995)	(311,610)
Sewer Allocation @30%	(233,804)	(234,460)	(280,245)	(286,995)	(311,610)
	(779,347)	(781,535)	(934,150)	(956,650)	(1,038,700)

CAPITAL EXPENDITURES

56100	Land/Building Purchase	-	-	-	-	-
56130	Other Land Improvements	9,900	7,994	-	-	50,000
56210	Building Construction	-	-	30,000	30,000	50,000
56230	Building Improvements	8,920	-	210,000	210,000	50,000
56300	Automobiles	-	-	-	-	-
56410	Computer Equipment	-	-	-	-	15,000
56430	Other Equipment	7,213	20,617	-	-	25,000
		26,033	28,611	240,000	240,000	190,000

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
Revenue						
43160	Solar Panel Lease	2,250	-	94,000	94,000	7,500
43180	Customer Reimbursement	19	-	-	-	-
46300	Grant Proceeds	422,868	389,344	1,436,000	1,436,000	350,000
48500	Contributed Capital	-	-	-	-	-
		425,137	389,344	1,530,000	1,530,000	357,500
Expenses						
56231	Building Improvements	-	127,560	-	-	400,000
56701	Meter Upgrade - Electric	2,475	-	10,000	10,000	-
56711	Distribution System Upgrade - Ele	59,568	79,770	1,635,000	1,635,000	1,710,000
56712	Distribution System Upgrade - Wtr	-	23,159	275,000	275,000	140,000
56721	Substation Upgrade - Electric	8,685	29,000	2,200,000	2,200,000	850,000
56731	New Service - Electric	40,693	69,502	50,000	50,000	50,000
56732	New Service - Water	22,176	14,854	75,000	75,000	75,000
56742	Raw Water	20,697	420,573	661,000	661,000	350,000
56752	Pump Station Upgrade - Water	-	-	-	-	600,000
56753	Pump Station Upgrade - Sewer	627,107	-	-	-	-
56762	Plant & System Upgrade - Water	515,119	91,723	275,000	275,000	450,000
56763	Plant & System Upgrade - Sewer	121,847	85,817	1,833,000	1,833,000	365,000
		1,418,367	941,958	7,014,000	7,014,000	4,990,000

ELECTRIC DIVISION

9100

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
Revenue						
43100	Electric Service Charge	10,094,711	10,698,012	12,414,675	12,414,675	12,414,675
43120	City/Public Street Lights	-	-	-	-	-
43130	Private Outdoor Lighting	85,230	86,540	85,000	85,000	85,000
43140	Electric Connection Fee	20,796	2,200	10,000	10,000	10,000
43150	Pole Attachment	24,312	24,147	25,000	25,000	30,000
43180	Customer Reimburse - Electric	287,347	39,126	60,000	60,000	800,000
		10,512,397	10,850,026	12,594,675	12,594,675	13,339,675
Expense						
51001	Salaries: Full-time	342,422	317,869	340,000	340,000	360,000
51003	Salaries: Overtime	16,107	17,043	20,000	20,000	30,000
51102	Medial and Life Ins.	53,927	51,761	58,000	58,000	63,200
51103	City Pension Contributions	70,807	62,831	64,000	64,000	64,000
51104	City FICA Contributions	19,715	18,108	22,000	22,000	23,200
51105	Medicare	4,611	4,235	5,300	5,300	5,425
52000	Telephone	1,763	1,997	2,000	2,000	2,000
52100	Electric - Buildings	-	-	250	250	250
52300	Water Service	156	156	150	150	150
52700	Internet & Cable Service	649	549	650	650	1,200
53000	General Office Supplies	-	-	-	-	-
53001	Books/Manuals/Periodicals	-	-	300	300	300
53010	General Operating Supplies	10,724	5,376	5,000	10,000	12,000
53200	Uniforms & Gear	13,776	10,522	15,000	15,000	20,000
53300	Fuel	18,574	17,662	25,000	25,000	25,000
53400	Small Tools & Equipment	6,181	9,632	10,000	10,000	10,000
54000	Legal Services	3,892	23,371	12,000	25,000	25,000
54011	Engineering Services	7,886	33,410	20,000	40,000	70,000
54090	Other Professional Services	4,822	20,416	50,000	50,000	50,000
54100	Advertising	228	364	1,000	2,500	2,500
54200	Equipment Rent/Lease	330	330	2,000	2,000	2,000
54500	Building & Grounds R&M	-	-	-	-	-
54510	Equipment R&M	3,475	14,435	18,000	18,000	18,000
54520	Vehicle R&M	6,306	12,265	12,000	12,000	12,000
54530	Infrastructure R&M	63,491	56,558	70,000	70,000	70,000
54600	Purchase of Electricity	7,917,208	8,961,997	9,886,800	9,886,800	9,886,800
54620	Tree Trimming	93,418	124,032	95,000	95,000	95,000
54730	Postage & Shipping	305	-	-	-	-
55020	Membership & Licenses	3,425	4,687	7,000	7,000	7,000
55021	Education & Training	3,753	3,189	8,000	10,000	12,000
55022	Conference/Meeting Expenses	1,041	1,007	1,500	1,500	1,500
55023	Meals & Travel	795	2,433	2,000	4,000	4,000
55030	Inventory Write-Off	5,269	8,281	15,000	15,000	15,000

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
55031	Bad Debt Write Off	25,000	60,021	25,000	25,000	25,000
55090	Contingency	6,325	1,957	10,000	15,000	10,000
55100	Special Programs	240,765	2,988	50,000	50,000	800,000
56900	Depreciation Expense	578,585	524,835	600,000	600,000	600,000
57100	Interest Payment	225,141	206,587	198,572	198,572	178,622
57300	Bond Issue Cost Amortization	39,404	32,892	39,404	32,892	39,404
		9,790,277	10,613,794	11,690,926	11,732,914	12,540,551

Income/(Loss) from Operations	722,120	236,233	903,749	861,761	799,124
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Other expenditures

Budget Allocation of Administrative Expenses	311,739	312,614	373,660	382,660	415,480
57000 Principal Payment	445,000	530,000	520,000	520,000	540,000
	756,739	842,614	893,660	902,660	955,480

Surplus/(Deficit) of Rate Revenue	(34,619)	(606,381)	10,089	(40,899)	(156,356)
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CAPITAL EXPENDITURES

56300	Automobiles	-	-	-	-	-
56310	Heavy Vehicles	197,000	-	-	-	-
56430	Other Equipment	-	-	-	-	-
		197,000	-	-	-	-

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
REVENUE						
43200	Water Service Charge	1,903,447	2,047,206	2,100,000	2,100,000	2,100,000
43210	Wholesale Water Sales	1,082,157	920,560	1,000,000	1,000,000	1,000,000
43220	Sprinkler Lines	44,269	50,287	45,000	45,000	45,000
43230	Hydrants	1,452	-	-	-	-
43240	Water Connection Fees	17,175	16,665	20,000	20,000	20,000
43280	Customer Reimburse - Water	19,046	16,277	15,000	15,000	15,000
		3,067,546	3,050,994	3,180,000	3,180,000	3,180,000
EXPENSES						
51001	Salaries: Full-time	242,799	223,382	248,000	261,000	280,000
51002	Salaries: PT/Seasonal/Temp	3,712	-	-	-	-
51003	Salaries: Overtime	26,302	27,606	35,000	35,500	37,000
51004	Salaries: Holidays	3,803	4,488	4,500	5,000	5,000
51102	Medial and Life Ins.	40,038	41,687	48,000	50,500	50,000
51103	City Pension Contributions	49,149	51,054	52,000	54,500	54,500
51104	City FICA Contributions	14,044	14,958	17,700	18,700	19,000
51105	Medicare	3,284	3,498	4,300	4,550	4,700
52000	Telephone	2,938	3,195	3,000	3,000	3,000
52100	Electric - Buildings	272,376	267,561	220,000	220,000	250,000
52300	Water Service	222	254	300	300	300
52500	Waste Collection	750	854	900	900	900
52700	Internet & Cable Service	1,199	1,207	1,500	1,500	1,500
53000	General Office Supplies	150	1,173	1,500	1,500	1,500
53001	Books/Manuals/Periodicals	-	-	300	300	300
53010	General Operating Supplies	17,989	7,580	15,000	15,000	15,000
53011	Operating Chemicals	93,642	85,849	100,000	100,000	100,000
53030	Distribution System Supplies	-	-	-	-	-
53033	Meter Supplies	-	-	-	-	-
53200	Uniforms & Gear	4,235	6,784	7,000	7,000	7,000
53300	Fuel	21,903	23,136	25,000	25,000	25,000
53400	Small Tools & Equipment	7,016	8,904	8,500	8,500	10,000
54000	Legal Services	-	-	2,500	2,500	2,500
54011	Engineering Services	-	19,121	20,000	20,000	30,000
54090	Other Professional Services	3,576	3,143	4,000	4,000	5,000
54100	Advertising	202	530	1,000	1,000	1,000
54200	Equipment Rent/Lease	385	385	1,000	1,000	1,000
54500	Building & Grounds R&M	374	5,670	10,000	10,000	10,000
54510	Equipment R&M	35,295	31,573	35,500	35,500	35,500
54520	Vehicle R&M	6,174	2,525	6,000	6,000	6,000
54530	Infrastructure R&M	103,372	91,375	90,000	90,000	100,000
54610	Water Withdrawal Fees	155,916	158,994	160,000	160,000	160,000
54630	Laboratory Analysis	15,483	16,962	18,000	18,000	18,000

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	FY 15-16 Budget
54650	KRA Withdrawal Fees	3,343	11,302	-	-	-
54670	Land Farming	21,989	11,999	10,000	10,000	10,000
54730	Postage & Shipping	167	-	-	-	-
55020	Membership & Licenses	2,420	4,242	4,000	4,000	4,000
55021	Education & Training	544	957	4,000	4,000	4,000
55022	Conference/Meeting Expenses	445	487	1,000	2,000	2,000
55023	Meals & Travel	954	507	1,000	2,000	2,000
55030	Inventory Write-Off	5,082	5,079	5,000	5,000	5,000
55031	Bad Debt Write Off	10,000	13,792	10,000	10,000	10,000
55090	Contingency	-	10,717	10,000	10,000	10,000
56900	Depreciation Expense	625,312	625,595	650,000	650,000	650,000
57100	Interest Payment	271,161	250,094	239,940	239,940	217,633
57200	Loan Administration Fees	11,503	10,925	7,342	7,342	9,753
57300	Bond Issue Cost Amortization	39,404	32,892	39,404	32,892	32,892
		2,118,651	2,082,036	2,122,186	2,137,924	2,190,978

Income/(Loss) from Operations	948,894	968,958	1,057,814	1,042,076	989,022
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Other expenditures

Budget Allocation of Administrative Expenses	233,804	234,460	280,245	286,995	311,610
57000 Principal Payment	675,444	762,754	755,087	755,087	777,444
	909,248	997,214	1,035,332	1,042,082	1,089,054

Surplus/(Deficit) of Rate Revenue	39,646	(28,256)	22,482	(6)	(100,032)
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CAPITAL EXPENDITURES

56300	Automobiles	76,878	-	25,000	25,000	30,000
56400	Heavy Equipment	83,504	-	-	-	-
56430	Other Equipment	14,282	11,038	175,000	175,000	145,000
		174,664	11,038	200,000	200,000	175,000

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 15 Adopted Budget	FY 15 Amended Budget	FY 15-16 Budget
Revenue						
43300	Sewer Service Charge	2,383,928	2,321,495	2,400,000	2,400,000	2,400,000
43310	Sewer Connection Fees	36,700	27,400	35,000	35,000	35,000
43320	Pretreatment Reimbursements	37,524	37,223	45,000	45,000	45,000
43380	Customer Reimburse - Sewer	-	89	5,000	5,000	5,000
		2,458,152	2,386,207	2,485,000	2,485,000	2,485,000
Expense						
51001	Salaries: Full-time	326,640	369,200	340,000	340,000	355,000
51003	Salaries: Overtime	25,512	26,463	35,000	35,000	35,000
51102	Medial and Life Ins.	59,368	58,496	63,000	63,000	66,000
51103	City Pension Contributions	68,874	65,430	63,000	63,000	63,000
51104	City FICA Contributions	20,788	21,581	22,000	22,000	23,000
51105	Medicare	4,862	5,047	5,200	5,200	5,300
52000	Telephone	2,341	3,041	2,500	2,500	3,500
52100	Electric - Buildings	184,259	177,211	190,000	190,000	190,000
52200	Natural Gas	5,078	7,537	7,500	7,500	7,500
52300	Water Service	337	348	1,000	1,000	1,000
52500	Waste Collection	4,589	5,193	5,000	5,000	7,000
52700	Internet & Cable Service	-	-	500	500	500
53000	General Office Supplies	-	-	300	300	300
53001	Books/Manuals/Periodicals	-	-	300	300	300
53010	General Operating Supplies	10,314	16,726	15,000	20,000	20,000
53011	Operating Chemicals	35,507	25,935	40,000	40,000	40,000
53200	Uniforms & Gear	3,368	4,802	4,000	4,000	4,000
53300	Fuel	13,711	17,091	18,000	18,000	18,000
53400	Small Tools & Equipment	2,737	4,850	5,000	5,000	8,000
54000	Legal Services	-	-	1,000	1,000	1,000
54011	Engineering Services	7,262	1,065	10,000	10,000	10,000
54090	Other Professional Services	21,423	33,030	25,000	25,000	25,000
54100	Advertising	871	533	800	800	800
54200	Equipment Rent/Lease	1,632	1,710	4,000	4,000	4,000
54500	Building & Grounds R&M	8,229	6,202	20,000	20,000	20,000
54510	Equipment R&M	131,326	124,462	100,000	150,000	150,000
54520	Vehicle R&M	5,855	5,776	8,000	8,000	8,000
54530	Infrastructure R&M	20,561	9,675	40,000	60,000	20,000
54630	Laboratory Analysis	26,291	25,247	40,000	40,000	30,000
54640	Sludge Disposal	89,598	95,277	100,000	100,000	100,000
54730	Postage & Shipping	8	-	-	-	-
54790	Other Services & Support	16,788	-	10,000	10,000	10,000
55020	Membership & Licenses	2,420	2,918	6,000	6,000	6,000
55021	Education & Training	997	586	4,000	4,000	4,000
55022	Conference/Meeting Expenses	295	1,177	2,000	2,000	2,000

Account	Description	FY 12-13 Actual	FY 13-14 Actual	FY 15 Adopted Budget	FY 15 Amended Budget	FY 15-16 Budget
55023	Meals & Travel	1,409	1,089	800	2,000	1,200
55030	Inventory Write-Off	(0)	(319)	-	-	-
55031	Bad Debt Write Off	5,000	13,047	5,000	5,000	5,000
55090	Contingency	-	-	10,000	10,000	10,000
56900	Depreciation Expense	822,526	921,366	850,000	925,000	925,000
57100	Interest Payment	35,448	32,828	30,589	30,589	28,123
57200	Loan Administration Fees	7,090	6,728	6,118	6,118	5,625
		<u>1,973,310</u>	<u>2,091,345</u>	<u>2,090,607</u>	<u>2,241,807</u>	<u>2,213,148</u>
	Income/(Loss) from Operations	484,842	294,862	394,393	243,193	271,852
Other expenditures						
	Budget Allocation of Administrative Expenses	233,804	234,460	280,245	286,995	311,610
57000	Principal Payment	241,135	242,945	245,994	245,994	248,460
		<u>474,939</u>	<u>477,406</u>	<u>526,239</u>	<u>532,989</u>	<u>560,070</u>
	Surplus/(Deficit) of Rate Revenue	9,903	(182,544)	(131,846)	(289,796)	(288,218)
CAPITAL EXPENDITURES						
56300	Automobiles	-	-	-	-	50,000
56310	Heavy Vehicles	-	334,966	-	-	-
56430	Other Equipment	15,476	-	64,400	64,400	-
		<u>15,476</u>	<u>334,966</u>	<u>64,400</u>	<u>64,400</u>	<u>50,000</u>

KENTUCKY INFRASTRUCTURE AUTHORITY
 REPAYMENT SCHEDULE
 LOAN #F08-03
 BEREAS, 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	\$143,907.20	\$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	\$4,078,167.87	\$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	\$3,960,331.12	\$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	\$3,841,905.19	\$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	\$3,722,887.12	\$12,500.00	\$75,000.00
06/01/17	\$120,211.22	\$18,016.37	1.0000%	\$138,227.59	\$4,504.09	\$0.00	\$142,731.69	\$3,603,273.97	\$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	\$3,483,062.75	\$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	\$3,362,250.46	\$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	\$3,241,810.70	\$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	\$3,121,610.70	\$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	\$2,996,177.15	\$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	\$2,872,930.45	\$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	\$2,749,067.51	\$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	\$2,624,585.26	\$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	\$2,503,750.40	\$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	\$2,373,750.40	\$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	\$2,247,391.56	\$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	\$2,120,400.92	\$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	\$1,992,775.33	\$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	\$1,864,511.62	\$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	\$1,735,606.58	\$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	\$1,606,057.02	\$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	\$1,475,859.72	\$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	\$1,345,011.42	\$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	\$1,213,508.89	\$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	\$1,081,348.84	\$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	\$948,527.98	\$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	\$815,043.03	\$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	\$680,890.66	\$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	\$546,067.51	\$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	\$410,570.26	\$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	\$274,395.52	\$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	\$137,539.90	\$0.00	\$125,000.00
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
 BERA, 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	\$4,889,036.96	\$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	\$4,775,190.49	\$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	\$4,660,774.80	\$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	\$4,545,787.03	\$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	\$4,430,224.32	\$25,000.00	\$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	\$4,314,083.80	\$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	\$4,080,057.73	\$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	\$119,073.27	\$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	\$3,363,808.55	\$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	\$122,079.37	\$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	\$667.98	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	

Berea, Kentucky

Utility Refunding Revenue Bonds, Series 2013

FINAL: Sold to Raymond James on 3.21.13; Date & Deliver 4.11.13

Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Existing D/S	Net New D/S
07/01/2013	-	-	52,716.67	52,716.67	98,075.00	150,791.67
01/01/2014	135,000.00	2.000%	118,612.50	253,612.50	1,023,075.00	1,276,687.50
07/01/2014	-	-	117,262.50	117,262.50	81,309.37	198,571.87
01/01/2015	85,000.00	2.000%	117,262.50	202,262.50	1,036,309.37	1,238,571.87
07/01/2015	-	-	116,412.50	116,412.50	62,209.37	178,621.87
01/01/2016	85,000.00	2.000%	116,412.50	201,412.50	1,057,209.37	1,258,621.87
07/01/2016	-	-	115,562.50	115,562.50	42,309.37	157,871.87
01/01/2017	85,000.00	2.000%	115,562.50	200,562.50	1,077,309.37	1,277,871.87
07/01/2017	-	-	114,712.50	114,712.50	21,609.37	136,321.87
01/01/2018	90,000.00	2.000%	114,712.50	204,712.50	1,096,609.37	1,301,321.87
07/01/2018	-	-	113,812.50	113,812.50	109.37	113,921.87
01/01/2019	1,210,000.00	2.000%	113,812.50	1,323,812.50	109.37	1,323,921.87
07/01/2019	-	-	101,712.50	101,712.50	109.37	101,821.87
01/01/2020	1,235,000.00	2.000%	101,712.50	1,336,712.50	109.37	1,336,821.87
07/01/2020	-	-	89,362.50	89,362.50	109.37	89,471.87
01/01/2021	1,255,000.00	2.250%	89,362.50	1,344,362.50	109.37	1,344,471.87
07/01/2021	-	-	75,243.75	75,243.75	109.37	75,353.12
01/01/2022	1,285,000.00	2.500%	75,243.75	1,360,243.75	109.37	1,360,353.12
07/01/2022	-	-	59,181.25	59,181.25	109.37	59,290.62
01/01/2023	1,315,000.00	2.750%	59,181.25	1,374,181.25	109.37	1,374,290.62
07/01/2023	-	-	41,100.00	41,100.00	109.37	41,209.37
01/01/2024	1,350,000.00	3.000%	41,100.00	1,391,100.00	109.37	1,391,209.37
07/01/2024	-	-	20,850.00	20,850.00	109.37	20,959.37
01/01/2025	1,390,000.00	3.000%	20,850.00	1,410,850.00	5,109.37	1,415,959.37
Total	\$9,520,000.00	-	\$2,101,754.17	\$11,621,754.17	\$5,602,556.14	\$17,224,310.31