

# **BUDGET**

**FISCAL YEAR  
2016-2017**

**CITY OF BEREA  
KENTUCKY**



# **City of Berea FY 2016-2017 Budget**

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**Mayor**

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Steven Connelly

**City Council**

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Steve Caudill

Violet Farmer

Chad Hembree

Diane Kerby

Jerry Little

Chester Powell

Ronnie Terrill

Billy Wagers

**City Administrator**

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Randy Stone

**City Clerk**

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Cheryl Chasteen

**Department Heads**

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Shawn Sandlin, Fire Chief

Ed Fortner, Utilities Manager

David Gregory, Police Chief

Kerri Hensley, Tourism Director

Pricilla Bloom, Parks Director

Susan Meeks, Finance Director

Danny Isaacs, Director of Business Development

Dwayne Brumley, Streets Superintendant

Dale VanWinkle, Codes Administrator

**Commission Director**

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Doris Wyatt, Housing Authority

**Board Chairpersons**

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**Industrial Authority**

Mayor Steven Connelly

**Audit and Finance Committee**

Jerry Little

**Housing Authority**

Betty Olinger

**Planning Commission**

Richard Olson

**Tourism Commission**

Ahmad Reynolds

**Board of Adjustments**

Martin Richards



## CITY OF BERE, KENTUCKY

CITY ADMINISTRATORS OFFICE

STEVEN CONNELLY  
MAYOR

212 CHESTNUT STREET • BERE, KENTUCKY 40403  
(859) 986-8528 • FAX (859) 986-7657  
rstone@bereaky.gov

RANDY STONE  
CITY ADMINISTRATOR

To: City Council and the Citizens of Berea

RE: Budget Message for fiscal year 2016-17

Passing a responsible budget that provides essential services within the parameters of existing revenue is one of the most challenging, important, and time consuming responsibilities of local government staff and elected leaders. The numbers, the process, the players, the political maneuvering, and other aspects of creating and monitoring a municipal budget can overwhelm even seasoned leaders. The executive and legislative budget process involves the explanation of revenues and where they come from as well as where, how and why expressed expenditures are derived. This involves understanding timing issues, local ordinances and state laws that govern the budgetary process. Generally, a municipal budget is the projected financial plan for a city's fiscal year and it contains two major categories: (1) expected revenues and (2) estimated expenditures for the upcoming fiscal year. Therefore, the fiscal year's budget is simple in nature but complex in presentation and execution.

The keys to the budget are understanding the line items contained within the budget; the proof that the overall financial security of the city is safe and secure; and the programs and the necessary day-to-day activities that are financially supported by the budget. 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 financial stability continues to grow and again will be stronger by the passage of this budget than in previous years. The industrial and commercial economy of the City of Berea remains strong. This year, especially, we are seeing the growth of small commercial locally owned businesses, mostly in the food industry. Berea, in the past year has made itself more marketable to such investors with the sale of alcohol. Alcohol sales, coupled with the outreach of our Tourism Department, and a more concentrated effort of our Economic Development Department on locally owned businesses will work to make such

ventures profitable. Occupational Licenses Fees, Net Profits, Franchise Fees, and the Property Tax remain the major sources of income for the City.

Fifty years ago the Berea City Budget provided for the construction and financing of a New City Hall. The building has served the citizens well. This budget as adopted provides funds for the building of a new fire station, police station and renovated administrative offices. Upon completion, the fire department will operate in a facility with modern living space, day room, administrative offices, bays that accommodate up to date fire apparatus and a training facility will be a part of the new facility. For the first time in our history the Police Department will have facilities actually designed for modern policing services. The construction cost for this facility will spread over two budget years. The total cost of the building will exceed ten million dollars. The City has been approved to receive a loan from Rural Development at an interest rate of 3.125% with the payout scheduled over a period of forty years. The City has also been awarded a CDBG Grant in the amount of \$500,000 to be used in the construction of the Fire Department and the City will appropriate \$ 1,800,000 of local cash toward this project. The City has also been approved for a forty year loan from Rural Development at a percentage rate of 3.125 for the life of the loan. This is an aggressive project for our City but one that will allow for professional quality service well into the future.

The 2017 budget includes \$2,280,000 in the Fund Balance Reserve. The monies placed in this fund cannot be spent without Council approval. The Capital Sinking Fund is not funded in this budget but rather the monies are being budgeted for the Quint Fire Apparatus. The Capital Sinking Fund has a stated fund balance of \$ 1,800,000. Combining the Fund Balance Reserve, the Capital Sinking Fund and the ending fund balance in the General Fund the City will have a total of \$ 4,642,131 in unallocated funds.

This financial plan demonstrates strength and support for personnel services, planning, infrastructure and the purchase of capital equipment. The budget continues to show our partnership with the Kentucky Department of Transportation by providing the funds for the final design of the Berea By Pass and the reconstruction of US-25 North. Progress is being made on the US-25 North project as utilities are being relocated and the letting date for the project has been set for September 2016. This project is a Federally funded project and has a greater likelihood of moving forward in this fiscal year as opposed to the Berea Bypass which is to be supported by all State transportation monies. Although it is a part of the Six Year Plan, budget reductions at the State level make it less likely for the funds to be released. Funds are also made available in this financial plan to complete the Indian Fort Shared Use Path. The completion of this section of the Shared Use Path Masterplan will connect our shared use path network from the Kentucky Artisan Center to Indian Fort, an effort six years in the making.

Capital items that the day to day productivity of the City are as follows:

- The five year Capital Plan is supported by this budget.
- Employees of the City are afforded up to 2.5% rise to payroll
- Health Insurance increased by 9.5% but co-pays has been reduced.
- Public Transportation is funded.
- The Berea Volunteer Fire Association is funded at \$ 25,000.
- The Madison County Airport is funded at \$ 50,000 for operational expense.
- Planning monies are included for the 595 traffic study including the Scaffold Cane path.
- Support for the Summer Crafts Fair.
- Three fully equipped police cruisers.

- Quint fire apparatus.
- Construction of a burn training building for the Fire Department.
- A Grapple truck for the Public Works Department.
- Two one-ton dump trucks complete with salt boxes and plows.
- Restoration of the walking trail in the park
- Construction of a splash pad feature at the City Pool.


The Utilities budget continues planning and the upgrade of infrastructure to the water distribution and sewer collection system. Finishing touches to the Oak Street sub-station will be completed in the first quarter of this fiscal year. The major endeavor of the Utilities management staff will be to negotiate a Purchase Power Agreement with AMP Ohio. This activity will consume a large portion of time and planning monies in the 2017 fiscal year. Revenues for the Utilities have generated marginal to negative outcomes in the past three fiscal years. With the exception of KU increases that have been passed on to the customer, BMU electric rates have not increased. This budget stabilizes the revenues by increasing Water rates by 5% and Sewer rates by 16.5%. Electric rates have been increased by 11% which equals the wholesale rate from KU.

Berea Tourism's budget is continuing to support its mission through marketing and advertising itself an art and craft workshop destination, a Trailtown, a historic destination, an outdoor recreation location, and a community commitment to sustainability. Placement of directional signage both for vehicular and pedestrian travel within the City will be accomplished in the new fiscal year. The placement of these signs is an accomplishment requested by our retail artist for a number of years. The Tourism budget will continue supporting programing such as the Festival of Learnshops, Discover the Arts, Music on the porch, L&N Day, as well as their partnership with supporting agencies.


The basic principle of the 2017 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



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## BUDGET ORGANIZATION

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### 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
US25 North .....	66
Berea Craft Fair .....	75

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  
2016-2017 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*	\$ 9,500,000	\$ 450,000	\$ 1,200,000	\$ 130,000	\$ 57,340	\$ -	\$ 33,490	\$ -	\$ 301	\$ 24,000	\$ 11,395,131
REVENUE											
Tax	903,678	137,000	1,050,000	-	-	-	-	-	-	-	2,090,678
Licenses & Permits	7,400,700	-	-	-	-	-	-	-	-	-	7,400,700
Charges for Service	128,400	-	121,500	-	-	-	-	-	-	66,000	315,900
Fines & Forfeitures	19,100	-	200	-	15,000	-	15,000	-	-	-	49,300
Intergovernmental Revenues	1,467,250	-	15,000	-	-	75,000	-	-	40,000	-	1,597,250
Investment Income	25,700	300	1,250	510	30	-	30	-	-	-	27,820
Other Financing Sources	8,583,175	-	30,000	15,798	-	-	-	-	-	-	8,628,973
Transfers from Other Funds	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	18,528,003	137,300	1,217,950	16,308	15,030	75,000	15,030	-	40,000	66,000	20,110,621
EXPENDITURES											
Personnel Services	6,759,710	-	422,500	-	-	-	-	-	-	-	7,182,210
Utility Services	435,180	-	81,420	-	-	-	-	-	-	400	517,000
Materials & Supplies	807,400	-	44,200	-	2,000	-	-	-	-	5,000	858,600
Services & Support	1,759,900	150,000	432,000	25,000	-	-	-	-	-	58,200	2,425,100
Other Expenditures	632,731	-	396,500	-	15,000	-	-	-	-	1,800	1,046,031
Capital Outlay	12,738,200	200,000	160,000	-	20,000	75,000	-	-	-	-	13,193,200
Debt Service	262,415	-	108,000	-	-	-	-	-	-	-	370,415
TOTAL EXPENDITURES	23,395,536	350,000	1,644,620	25,000	37,000	75,000	-	-	-	65,400	25,592,556
Revenue Over/Under	(4,867,533)	(212,700)	(426,670)	(8,692)	(21,970)	-	15,030	-	40,000	600	(5,481,935)
ENDING FUND BALANCE	4,632,467	237,300	773,330	121,308	35,370	-	48,520	-	40,301	24,600	5,913,196

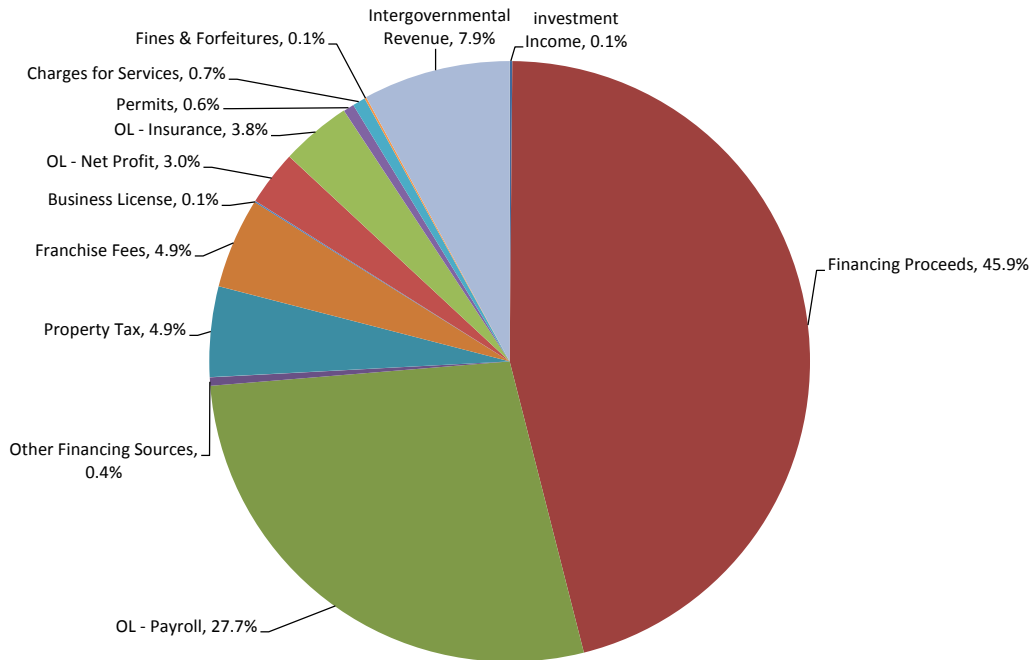
# GENERAL FUND SUMMARY

## FUND 10

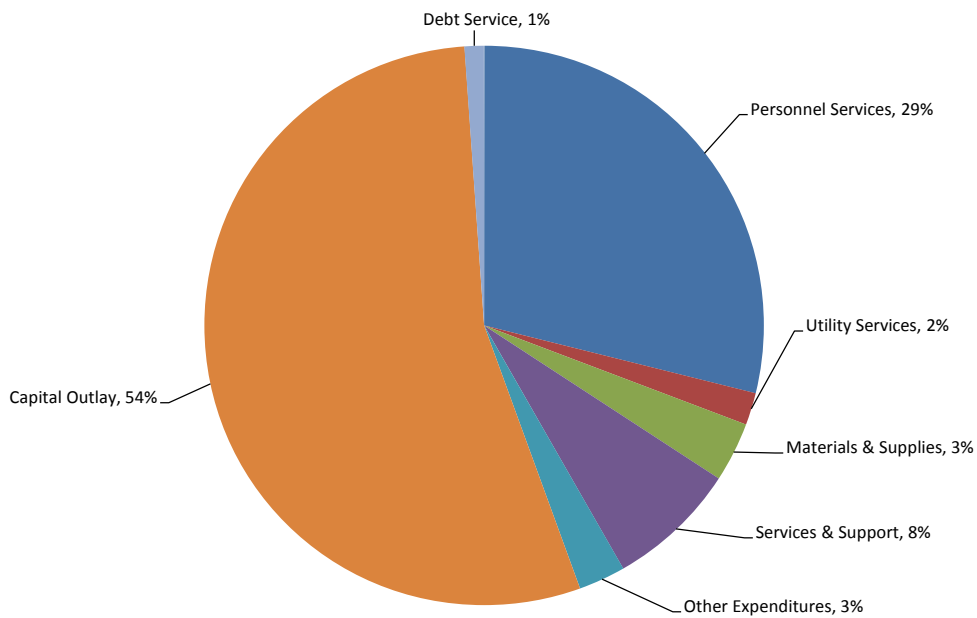
	AUDITED 2013-2014 ACTUAL	AUDITED 2015-2015 ACTUAL	ADOPTED 2015-2016 BUDGET	2015-2016 AMENDED BUDGET	2016-2017 PROPOSED BUDGET
TOTAL FUND BALANCE @ JULY 1	\$ 6,351,996	\$ 7,650,387	\$ 8,300,000	\$ 8,806,008	\$ 9,500,000
FUND BALANCE RESERVE	-	2,085,000	2,200,000	2,200,000	2,280,000
CAPITAL SINKING FUND	-	120,000	1,950,000	1,950,000	1,800,000
FUND BALANCE AVAILABLE FOR BUDGET	\$ 6,351,996	\$ 5,445,387	\$ 4,150,000	\$ 4,656,008	\$ 5,420,000
REVENUE					
Property Tax	939,517	951,395	872,611	897,178	903,678
Licenses & Permits	8,461,671	9,112,449	6,980,200	7,145,200	7,400,700
Charges for Service	135,874	144,490	130,725	127,625	128,400
Fines & Forfeitures	24,495	35,022	14,600	18,100	19,100
Intergovernmental Revenues	1,183,807	943,010	925,250	925,250	1,467,250
Investment Income	28,860	36,192	20,500	20,500	25,700
Other Financing Sources	152,783	1,445,097	11,079,275	11,079,275	8,583,175
Transfers (to)/from Other Funds	(20,000)	(25,000)	(61,000)	(6,484)	-
TOTAL REVENUE	10,907,006	12,642,654	19,962,161	20,206,644	18,528,003
EXPENDITURE SUMMARY BY DEPARTMENT:					
General Government					
General Services	742,158	782,978	797,915	790,876	787,127
Administration Department	376,812	468,617	575,079	568,279	697,793
Business Development	80,992	36,734	86,625	88,125	116,725
Mayor and City Council	391,811	343,043	638,740	651,671	479,981
Information Technology	47,812	38,806	53,000	-	213,948
Finance	382,270	395,860	430,500	430,500	441,500
Capital Projects	1,040,254	2,571,721	12,315,000	12,428,400	10,896,000
Total Administrative	3,062,109	4,637,757	14,896,859	14,957,851	13,633,074
Public Safety					
Police	2,611,378	2,565,372	2,778,500	2,802,000	2,922,500
Fire	1,374,905	1,558,305	1,628,800	1,640,800	2,552,000
Total Public Safety	3,986,282	4,123,677	4,407,300	4,442,800	5,474,500
Public Works					
Public Works Operations	1,481,566	1,597,975	2,647,351	2,501,351	2,448,006
GIS	62,178	151,267	172,612	190,815	229,177
MS4	-	-	83,600	63,800	82,600
Total Public Works	1,543,744	1,749,242	2,903,563	2,755,966	2,759,783
Codes and Planning	344,493	333,340	460,105	457,925	458,000
Parks					
Parks Operation	462,392	461,121	631,751	631,751	650,038
Swimming Pool	169,658	153,875	276,750	277,250	376,441
Intergenerational Center	39,936	28,020	43,700	43,700	43,700
Total Parks	671,986	643,016	952,201	952,701	1,070,179
TOTAL EXPENDITURES	9,608,614	11,487,033	23,620,028	23,567,243	23,395,536
REVENUE OVER/(UNDER) EXPENDITURES	1,298,391	1,155,621	(3,657,867)	(3,360,599)	(4,867,533)
UNALLOCATED FUND BALANCE AT 6/30	\$ 7,650,387	\$ 6,601,008	\$ 492,133	\$ 1,295,409	\$ 552,467

	AUDITED 2013-2014 ACTUAL	AUDITED 2015-2015 ACTUAL	ADOPTED 2015-2016 BUDGET	2015-2016 AMENDED BUDGET	2016-2017 PROPOSED BUDGET
FUND BALANCE SUMMARY at JUNE 30, 2017					
Fund Balance Reserve	\$ -	\$ 2,085,000	\$ 2,200,000	\$ 2,200,000	\$ 2,280,000
Capital Sinking Fund	-	120,000	1,950,000	1,950,000	1,800,000
Unallocated	7,650,387	6,601,008	492,133	1,295,409	552,467
TOTAL ENDING FUND BALANCE	<u>\$ 7,650,387</u>	<u>\$ 8,806,008</u>	<u>\$ 4,642,133</u>	<u>\$ 5,445,409</u>	<u>\$ 4,632,467</u>

**BUDGETED GENERAL FUND REVENUE BY SOURCE  
FISCAL YEAR ENDING JUNE 30, 2017**



**BUDGETED GENERAL FUND EXPENDITURES BY TYPE  
FISCAL YEAR ENDING JUNE 30, 2017**



**2016-2017 BUDGET  
FEE SCHEDULE BY DEPARTMENT**

**FINANCE**

**Business License**

Initial Business License Registration	\$25 (one time fee)
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	\$0.101 per \$100 of assessed value (2015 Property Tax Rate)
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	\$0.101 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
24x36 Plot of Digital Map (Existing - no drafting)	\$8
36x48 Plot Digital Map (Existing - no drafting)	\$10
82x11 To 11x17 Aerial Photo, Photo or Zone Map	\$8
18x24 Aerial Photo, Photo or Zone Map	\$12
24x36 Aerial Photo, Photo or Zone Map	\$16
36x48 Aerial Photo, Photo or Zone Map	\$24

#### Plat Fees

Minor Plat - 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 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
41000	General Property Taxes	669,864	674,016	625,000	640,000	645,000
41010	Vehicle Property Tax	47,584	50,729	40,000	40,000	40,000
41020	Public Service Property Tax	16,321	12,668	10,000	10,000	10,000
41030	Delinquent Property Tax	16,278	10,273	10,000	10,000	10,000
41040	In Lieu of Property Taxes	9,300	21,765	9,300	20,500	22,000
41050	Bank Depository Fees	56,528	58,312	58,311	56,678	56,678
41100	State Telecommunication Tax	123,642	123,632	120,000	120,000	120,000
41200	Franchise Fee	1,007,461	1,040,267	850,000	850,000	900,000
42000	Business License	22,753	12,257	7,000	7,000	7,500
42010	OL - Payroll	5,795,825	6,156,928	4,900,000	5,000,000	5,100,000
42020	OL - Net Profit	703,690	840,367	450,000	450,000	550,000
42030	OL - Insurance	813,019	892,739	650,000	700,000	700,000
42040	OL - Individual	39,096	40,510	15,000	25,000	30,000
42050	Alcoholic Beverage License	-	7,053	6,000	6,000	6,000
42100	Building Permits	37,869	79,299	50,000	50,000	50,000
42110	Electrical Permits	27,604	29,784	40,000	45,000	45,000
42120	Mechanical Permits	13,880	12,845	12,000	12,000	12,000
42200	Burn Permits	-	-	-	-	-
42300	Street Cut Permits	475	400	200	200	200
43280	Customer Reimbursement	-	984	-	-	-
44000	Plat Review Fees	3,331	3,980	2,500	2,500	2,500
44010	Demolition/Clean Up	-	286	100	100	100
44100	GIS Mapping	16	26	25	25	-
44200	Court costs	24,184	21,944	26,000	21,900	24,000
44210	Accident Reports	3,555	4,060	2,000	2,000	2,000
44220	Fingerprint Fees	1,555	920	900	900	900
44230	Special Police Services	5,212	13,350	3,500	3,500	5,000
44240	Special Olympics 10K Race	4,715	6,450	3,000	3,000	3,500
44300	Park Concessions	14,362	15,534	13,000	14,000	14,000
44310	Pool Concessions	22,247	21,698	23,000	23,000	22,000
44320	Softball Fees	-	800	500	500	200
44330	Swimming Pool Fees	55,211	53,623	55,000	55,000	53,000
44340	Aerobics Classes	1,486	1,819	1,200	1,200	1,200
45000	Parking Fines	5,745	4,485	4,000	4,000	3,000
45010	Court Restitution	241	149	100	100	100
45020	Codes Violation	4,214	2,967	1,000	1,000	1,000
45050	Penalties & Interest	14,294	27,421	9,500	13,000	15,000
46000	County SRO	72,978	72,678	70,000	70,000	70,000
46100	Police Incentive	117,315	111,904	100,000	100,000	128,000
46110	Fire Incentive	69,176	69,248	68,000	68,000	88,000
46111	Volunteer Fire State Aid	8,250	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	863,088	627,930	626,000	626,000	1,120,000

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
47000	Interest on Checking	761	933	500	500	700
47100	Interest on CDs	28,099	35,258	20,000	20,000	25,000
48010	Cell Tower Rent	11,999	12,174	11,000	11,000	12,000
48020	Park Rental Fees	4,442	3,425	3,000	3,000	3,000
48030	Field Rental Fees	1,100	1,100	1,100	1,100	1,000
48040	Folk Center Rental Fees	18,493	17,100	15,000	15,000	15,000
48050	IGC - Rent	4,200	4,450	4,200	4,200	4,200
48060	IGC - Utilities	16,048	15,474	12,000	12,000	15,000
48070	Courtroom Rent	23,475	23,475	23,475	23,475	23,475
48080	Broadway Center Rent	6,400	6,950	4,500	4,500	4,500
48090	Misc Rent & Royalties	-	-	-	-	-
48200	Insurance Proceeds	37,887	53,210	-	-	-
48300	Financing Proceeds	-	1,290,000	11,000,000	11,000,000	8,500,000
48600	Sale of Capital Asset	21,787	4,390	-	-	-
48900	Miscellaneous Income	6,953	13,350	5,000	5,000	5,000
49000	Transfer to/from Other Funds	(20,000)	(25,000)	(61,000)	(6,484)	-
		10,907,006	12,643,638	19,962,161	20,206,644	18,528,003

## 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
Part-Time Clerical Human Rights Commission	Michael Harrington	1

#### BUILDING MAINTENANCE

Janitors	VACANT 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**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>	<b>Fiscal Total</b>	<b>Principal Balance</b>
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	-
<b>Total</b>	<b>1,120,314.00</b>		<b>75,344.07</b>	<b>1,195,658.07</b>	<b>-</b>	

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
51001	Salaries: Full-time	25,506	26,010	26,413	26,413	25,051
51002	Salaries: PT/Seasonal/Temp	11,869	11,605	13,000	13,000	13,000
51003	Salaries: Overtime	-	-	500	500	500
51102	Medical and Life Ins.	606	623	670	670	1,139
51103	City Pension Contributions	4,811	4,591	4,592	4,592	4,773
51104	City FICA Contributions	2,269	2,289	2,475	2,475	2,390
51105	Medicare	531	535	579	579	559
52000	Telephone	45,437	47,122	45,000	47,000	49,000
52100	Electric - Buildings	44,065	45,841	44,000	46,000	45,000
52200	Natural Gas	11,603	10,486	12,300	12,300	12,300
52300	Water Service	2,679	2,663	2,350	2,700	2,600
52400	Sewer Service	2,079	2,070	2,000	2,100	2,100
52500	Waste Collection	2,429	2,359	2,500	2,500	2,500
52700	Internet & Cable Service	719	6,683	8,100	8,100	11,000
53010	General Operating Supplies	4,293	2,577	4,500	3,500	3,500
53040	Janitorial Supplies	8,829	13,340	13,000	13,000	13,000
54200	Equipment Rent/Lease	3,600	3,600	3,600	3,600	3,600
54310	Unemployment Insurance	23,223	28,378	25,000	24,000	23,500
54320	Employee Disability Insurance	4,600	4,791	5,000	5,000	5,000
54330	Workers Comp. Insurance	116,980	119,077	125,000	134,000	122,000
54340	Property Insurance	59,579	58,882	64,000	60,000	62,000
54350	General Liability Insurance	74,945	78,477	85,000	82,000	82,000
54500	Building & Grounds R&M	25,918	41,236	32,000	25,000	25,000
54510	Equipment R&M	4,230	4,372	4,200	4,200	4,200
55012	Cash Over/Short	10	-	-	-	-
55100	Special Programs	2,182	2,991	12,000	12,000	9,000
57000	Principal Payment	225,000	235,000	251,928	240,000	250,000
57100	Interest Payment	34,168	27,380	8,208	15,647	12,415
		742,158	782,978	797,915	790,876	787,127

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
51001	Salaries: Full-time	196,364	193,945	198,039	198,039	162,621
51002	Salaries: PT/Seasonal/Temp	-	-	-	5,100	11,960
51003	Salaries: Overtime	1,964	2,062	2,400	2,400	2,400
51102	Medical and Life Ins.	12,319	19,754	18,477	18,477	15,262
51103	City Pension Contributions	36,553	34,110	34,000	34,000	30,079
51104	City FICA Contributions	11,057	10,907	12,500	12,500	10,634
51105	Medicare	2,586	2,551	2,863	2,863	2,487
53000	General Office Supplies	2,643	2,493	4,000	3,000	3,200
53001	Books/Manuals/Periodicals	8,236	10,701	9,000	9,000	8,000
53200	Uniforms & Gear	215	214	600	600	500
53300	Fuel	1,283	1,915	2,500	1,600	1,550
53400	Small Tools & Equipment	-	21,705	40,000	30,000	12,000
53500	Office Furniture & Equipment	2,308	1,520	1,000	1,000	1,000
54000	Legal Services	37,854	63,402	65,000	65,000	265,000
54090	Other Professional Services	33,103	67,247	110,000	110,000	100,000
54100	Advertising	7,019	6,112	8,000	8,000	8,000
54200	Equipment Rent/Lease	3,708	4,783	6,000	6,000	6,400
54520	Vehicle R&M	23	-	400	400	400
54730	Postage & Shipping	9,172	11,773	11,000	11,000	11,000
54740	Printing & Copy Services	650	84	1,000	1,000	800
55020	Membership & Licenses	5,222	5,115	5,300	5,300	5,000
55021	Education & Training	-	3,268	4,000	4,000	3,500
55022	Conference/Meeting Expenses	2,552	2,819	6,500	6,500	4,500
55023	Meals & Travel	1,979	2,137	2,500	2,500	1,500
56300	Automobiles	-	-	30,000	30,000	30,000
		376,812	468,617	575,079	568,279	697,793

## 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

Danny Isaacs

1

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
51001	Salaries: Full-time	52,267	26,188	52,000	52,000	55,368
51102	Medical and Life Ins.	6,678	2,968	5,175	5,175	5,888
51103	City Pension Contributions	9,981	4,041	8,872	8,872	10,343
51104	City FICA Contributions	3,029	1,533	3,224	3,224	3,433
51105	Medicare	708	358	754	754	803
52600	Website & Email Hosting	-	-	-	-	40
53000	General Office Supplies	624	-	1,000	2,500	2,500
53001	Books/Manuals/Periodicals	-	-	200	200	200
53200	Uniforms & Gear	234	-	150	150	200
53300	Fuel	1,483	408	2,000	2,000	2,000
53500	Office Furniture & Equipment	-	-	250	250	250
54090	Other Professional Services	-	-	1,000	1,000	2,500
54100	Advertising	2,400	-	2,500	2,500	2,500
54210	Facility Rent	-	-	-	-	8,400
54520	Vehicle R&M	305	65	1,500	1,500	1,500
54720	Contract Labor	-	-	-	-	4,800
54740	Printing & Copy Services	65	-	1,000	1,000	1,000
55020	Membership & Licenses	635	100	1,500	1,500	1,500
55021	Education & Training	169	-	1,000	1,000	1,000
55022	Conference/Meeting Expenses	1,915	1,068	3,000	3,000	3,000
55023	Meals & Travel	499	5	1,500	1,500	1,500
55100	Special Programs	-	-	-	-	8,000
		80,992	36,734	86,625	88,125	116,725

## 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 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed 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	3,300
51105	Medicare	731	731	766	766	800
54510	Equipment R&M	5,825	4,200	6,000	6,000	5,000
54770	Public Transportation	54,996	54,996	55,600	55,600	55,600
55020	Membership & Licenses	-	-	1,000	1,000	1,000
55022	Conference/Meeting Expenses	7,505	11,093	15,000	12,000	12,000
55090	Contingency	14,169	17,311	70,000	50,000	20,000
55100	Special Programs	35,811	5,175	119,000	119,000	104,000
55300	Dog Warden - County	-	-	7,500	7,500	7,500
55310	Volunteer Firemen	33,250	33,250	105,000	140,000	33,250
55320	Bluegrass ADD	-	1,763	1,800	2,731	2,731
55330	Madison County Airport	75,000	25,000	25,000	25,000	25,000
55340	911 Support	111,000	136,000	176,000	176,000	157,000
56230	Building Improvements	-	-	-	-	-
		391,811	343,043	638,740	651,671	479,981

## IT DEPARTMENT

### ACTIVITIES

The Cities IT Department is responsible for all city computer network and phone system infrastructure to include: Network servers, switches, routers, fiber optics, data cabling and backup systems. Additional maintenance responsibilities include: Individual employee computer workstations, Mobile Data Terminals (MDT's) for city emergency service vehicles, city cell phone account, Wi/Fi access points and other technical duties.

### STAFFING LEVELS

#### ADMINISTRATION

#### POSITION

#### AUTHORIZED NUMBER

Information Technology Director

Daniel Brindley

1

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
51001	Salaries: Full-time	-	-	-	-	50,705
51002	Salaries: PT/Seasonal/Temp	-	-	-	-	-
51003	Salaries: Overtime	-	-	-	-	1,500
51102	Medical and Life Ins.	-	-	-	-	5,841
51103	City Pension Contributions	-	-	-	-	9,472
51104	City FICA Contributions	-	-	-	-	3,144
51105	Medicare	-	-	-	-	736
52600	Website & Email Hosting	8,157	6,687	8,000	8,000	17,500
53000	General Office Supplies	-	-	-	-	500
53001	Books/Manuals/Periodicals	-	-	-	-	500
53010	General Operating Supplies	-	-	-	-	1,000
53200	Uniforms & Gear	-	-	-	-	500
53300	Fuel	-	-	-	-	1,000
53400	Small Tools & Equipment	-	-	-	-	7,000
53500	Office Furniture & Equipment	-	-	-	-	500
54000	Legal Services	-	-	-	-	-
54011	Engineering Services	-	-	-	-	3,000
54012	IT Support & Service	39,655	32,119	45,000	45,000	40,000
54013	Software Maintenance	-	-	-	-	3,000
54510	Equipment R&M	-	-	-	-	3,500
54520	Vehicle R&M	-	-	-	-	1,000
54730	Postage & Shipping	-	-	-	-	50
54740	Printing & Copy Services	-	-	-	-	500
55020	Membership & Licenses	-	-	-	-	2,000
55021	Education & Training	-	-	-	-	5,000
55022	Conference/Meeting Expenses	-	-	-	-	2,500
55023	Meals & Travel	-	-	-	-	1,000
55090	Contingency	-	-	-	-	10,000
56300	Automobiles	-	-	-	-	-
56430	Other Equipment	-	-	-	-	42,500
56800	Other Capital Outlay	-	-	-	-	-
		47,812	38,806	53,000		213,948

## 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>		AUTHORIZED NUMBER
Director of Finance	Susan Meeks, CPA	1
Tax Administrator	Andrea Holmes	1
Human Resources Officer	Jennifer Renfroe, SPHR, SHRM-SCP	1
Accounts Payable Specialist	LaDonna Smith	1
Accounts Receivable Specialist	Kathy Coffey	1

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
51001	Salaries: Full-time	202,283	206,742	213,000	213,000	221,000
51003	Salaries: Overtime	226	457	1,000	1,000	1,000
51102	Medical and Life Ins.	28,491	29,607	32,000	32,000	34,000
51103	City Pension Contributions	38,196	36,186	37,000	37,000	41,500
51104	City FICA Contributions	10,833	11,120	14,000	14,000	14,000
51105	Medicare	2,534	2,601	4,000	4,000	4,000
53000	General Office Supplies	1,519	1,185	7,000	7,000	5,000
53001	Books/Manuals/Periodicals	929	1,635	1,500	1,500	1,500
53010	General Operating Supplies	2,040	2,918	5,000	5,000	5,000
53200	Uniforms & Gear	-	314	500	500	500
53500	Office Furniture & Equipment	771	2,316	5,000	5,000	5,000
54013	Software Maintenance	18,336	21,034	23,000	23,000	23,000
54090	Other Professional Services	57,747	59,961	63,000	63,000	65,000
54100	Advertising	1,612	1,747	1,500	1,500	1,500
54740	Printing & Copy Services	2,705	4,075	5,000	5,000	5,000
55020	Membership & Licenses	1,415	1,399	1,500	1,500	1,500
55021	Education & Training	3,259	11,971	13,000	13,000	9,500
55023	Meals & Travel	2,076	595	3,500	3,500	3,500
56800	Other Capital Outlay	7,300	-	-	-	-
		382,270	395,860	430,500	430,500	441,500

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
54500	Building & Grounds R&M	21,835	-	20,000	20,000	-
54530	Infrastructure R&M	-	-	10,000	10,000	-
54532	Curbs & Sidewalk R&M	-	-	15,000	15,000	-
56100	Land Purchase	-	1,423,572	-	-	-
56130	Other Land Improvements	-	-	-	13,400	-
56210	Building Construction	-	123,035	11,675,000	11,675,000	9,971,000
56230	Building Improvements	108,371	1,801	50,000	350,000	275,000
56430	Other Equipment	-	-	-	75,000	50,000
56600	Sidewalks/Shared Use Path	48,254	357,471	450,000	200,000	450,000
56610	Drainage Projects	238,107	76,332	75,000	50,000	150,000
56620	Street Design & Construction	623,687	589,509	-	-	-
56800	Other Capital Outlay	-	-	20,000	20,000	-
		1,040,254	2,571,721	12,315,000	12,428,400	10,896,000

# 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>		AUTHORIZED NUMBER
Chief of Police	David Gregory	1
Administrative Asst.	Kellie Beavers	1
Records Clerk	Stacey Kidwell	1
Police Captain	Ken Clark Kenneth Puckett	2
Police Lieutenant	Danny Brewer Leeann Boyle Jason Hays Randy Hensley Jake Reed	5
Police Sergeant	James Hampton Lonny Sams Jason Slone Robert Ward	4
Police Officers	Robert Ballinger Aaron Boycan William Bradley Adam Dailey Eric Davidson Austin Davis Aaron Hall Jeff Harness Joe Johnson Matthew Kenney Amanda Kerns Jason Kirby Ethan Lakes Ryan Napier(Recruit) Chris Neal Jonathan Thompson Jason Varney Chris Whicker	18
School Resource Officer	Ray Brandenburg Bill Eckler	2
Part-Time Safety Officer	Janice Thompson	1

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
51001	Salaries: Full-time	1,338,038	1,313,196	1,402,000	1,402,000	1,395,000
51002	Salaries: PT/Seasonal/Temp	24,025	18,126	30,000	30,000	30,000
51003	Salaries: Overtime	96,410	93,543	110,000	110,000	115,000
51004	Salaries: Holidays	10,337	272	1,000	8,000	1,000
51005	Incentive Pay	99,170	95,549	100,000	100,000	128,000
51101	Uniform Allowance	43,050	43,400	45,000	45,000	45,000
51102	Medical and Life Ins.	181,425	183,376	213,000	213,000	234,000
51103	City Pension Contributions	299,728	271,861	279,000	279,000	308,000
51104	City FICA Contributions	91,019	88,009	103,000	103,000	105,000
51105	Medicare	21,287	20,583	25,000	25,000	25,000
52000	Telephone	13,530	14,408	13,000	16,000	16,000
52100	Electric - Buildings	387	393	500	500	500
52700	Internet & Cable Service	1,559	1,559	2,000	2,000	2,000
53000	General Office Supplies	7,635	7,308	7,000	7,000	7,500
53001	Books/Manuals/Periodicals	955	(167)	2,000	2,000	2,000
53010	General Operating Supplies	6,018	4,356	11,500	11,500	12,000
53200	Uniforms & Gear	20,556	23,778	30,000	30,000	25,000
53300	Fuel	108,612	75,878	100,000	100,000	80,000
53400	Small Tools & Equipment	25,144	19,873	39,000	39,000	30,000
53500	Office Furniture & Equipment	2,730	2,730	6,000	6,000	3,000
54012	IT Support & Service	10,000	10,000	10,000	10,000	10,000
54013	Software Maintenance	6,651	7,190	18,000	18,000	18,000
54090	Other Professional Services	2,605	8,405	6,000	9,500	8,000
54100	Advertising	-	-	-	-	-
54200	Equipment Rent/Lease	1,997	6,562	6,000	6,000	7,000
54500	Building & Grounds R&M	-	-	-	-	-
54510	Equipment R&M	10,757	1,649	16,000	16,000	8,000
54520	Vehicle R&M	37,907	30,186	34,000	34,000	25,000
54730	Postage & Shipping	407	173	500	500	500
54740	Printing & Copy Services	541	19	1,000	1,000	1,000
55020	Membership & Licenses	610	720	1,000	1,000	1,500
55021	Education & Training	30,194	28,873	29,000	29,000	37,000
55022	Conference/Meeting Expenses	1,265	1,192	3,000	3,000	3,500
55023	Meals & Travel	8,014	16,561	10,000	10,000	15,000
55100	Special Programs	1,758	7,924	8,000	8,000	8,000
55131	10K Race	4,715	6,457	3,000	3,000	4,000
56300	Automobiles	102,339	161,428	114,000	124,000	120,000
56430	Other Equipment	-	-	-	-	92,000
56800	Other Capital Outlay	-	-	-	-	-
		2,611,378	2,565,372	2,778,500	2,802,000	2,922,500

# 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

<u>ADMINISTRATION</u>		
<u>POSITION</u>		AUTHORIZED NUMBER
Fire Chief	Shawn Sandlin	1
<u>SUPPRESSION</u>		
Battalion Fire Chiefs	Scott Adams Stacy Quinley Douglas Sandlin	3
Fire Lieutenants	Brad Hylton Mike Kerns Charles Russell	3
Fire Training Officer	Will Rodgers	1
Fire Fighters	Derek Abney Shane Alcorn Steve Bryant Greg Cox Brian Hargis Robert Johnson Jon Kerns Jake Lake Eric Lawson Ronnie Mills Richard Reichert Jared Rigsby Landon Weaver Eric Whittemore	14
Volunteer Fire Fighters (active)		22

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
51001	Salaries: Full-time	729,699	751,513	847,000	847,000	870,000
51003	Salaries: Overtime	17,707	18,459	30,000	30,000	30,000
51004	Salaries: Holidays	9,379	-	3,000	-	3,000
51005	Incentive Pay	58,096	58,874	59,000	59,000	88,000
51101	Uniform Allowance	22,050	23,310	24,000	24,000	24,000
51102	Medical and Life Ins.	109,089	118,082	130,000	139,000	175,000
51103	City Pension Contributions	157,286	149,844	160,000	164,000	192,000
51104	City FICA Contributions	47,503	48,051	58,000	60,000	65,000
51105	Medicare	11,110	11,238	14,000	15,000	16,000
52000	Telephone	1,417	1,472	1,700	1,700	1,700
52100	Electric - Buildings	5,260	5,385	6,000	6,000	6,000
52200	Natural Gas	2,776	2,600	4,000	4,000	4,000
52300	Water Service	430	421	600	600	600
52400	Sewer Service	327	320	500	500	500
52500	Waste Collection	228	228	400	400	400
52700	Internet & Cable	-	-	-	-	1,200
53000	General Office Supplies	651	616	2,000	2,000	2,000
53001	Books/Manuals/Periodicals	231	552	1,000	1,000	1,000
53010	General Operating Supplies	2,865	2,177	5,000	5,000	5,000
53040	Janitorial Supplies	93	49	500	500	500
53200	Uniforms & Gear	11,603	2,641	13,000	13,000	15,000
53300	Fuel	25,966	19,856	32,000	22,000	22,000
53400	Small Tools & Equipment	42,757	21,253	31,000	31,000	31,000
53500	Office Furniture & Equipment	4,429	629	5,000	5,000	5,000
54012	IT Support & Service	-	-	3,000	3,000	3,000
54013	Software Maintenance	-	-	3,000	3,000	4,000
54090	Other Professional Services	6,559	4,625	15,000	12,000	20,000
54100	Advertising	-	-	300	300	300
54200	Equipment Rent/Lease	1,668	1,971	5,000	5,000	5,500
54500	Building & Grounds R&M	6,095	8,288	10,000	10,000	10,000
54510	Equipment R&M	8,458	7,321	12,000	12,000	12,000
54520	Vehicle R&M	53,823	19,059	25,000	25,000	25,000
54730	Postage & Shipping	51	8	300	300	300
54740	Printing & Copy Services	282	-	500	500	500
55020	Membership & Licenses	75	125	500	500	500
55021	Education & Training	787	2,289	5,000	5,000	7,000
55022	Conference/Meeting Expenses	-	-	1,500	1,500	1,500
55023	Meals & Travel	-	1,022	1,500	1,500	4,000
55100	Special Programs	2,712	2,711	3,500	3,500	3,500
56230	Building Improvements	-	-	10,000	10,000	10,000
56300	Automobiles	33,442	35,739	-	40,000	-
56310	Heavy Vehicles	-	198,837	-	-	750,000

<b>Account</b>	<b>Description</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Actual</b>	<b>FY 15-16 Budget</b>	<b>Amended FY 15-16 Budget</b>	<b>FY 16-17 Proposed Budget</b>
56430	Other Equipment	-	38,741	105,000	77,000	136,000
		1,374,905	1,558,305	1,628,800	1,640,800	2,552,000

## PUBLIC WORKS

### ACTIVITIES

The Public Works Department is responsible for the maintenance, both preventative and regular, of all streets, roads and city owned buildings 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 maintained, marked and signed in compliance with the Uniform Traffic Control Device Manual, and all city buildings are properly maintained. Roadway maintenance duties of this department are to mow right of ways, repair potholes, sweep streets, remove snow, and maintain municipal parking lots. The daily operations and long range planning for this department are supervised by the Director of Public Works.

### STAFFING LEVELS

<u>POSITION</u>		AUTHORIZED NUMBER
Street Superintendent	Dwayne Brumley	1
Administrative Assistant	Mildred Walton	1
Shop Superintendent	Chris Walsh	1
Mechanic	Donald Gabbard Archie Poff	2
Crew Superintendent	Donnie Davidson	1
Crew Leaders	Billy Anderson Eric Baker Steve Collins Roy Curtis	4
Maintenance Worker 1	Michael Dooley Andrew Hurt Roy Kendall Sidney Lynch Adam Taylor	5
Maintenance Worker 2	Daniel Ballard Bobby Miller Donald Parsons II Thomas Wagner	4
Maintenance Worker 3	Preston Chandler Zach Lainhart	2

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
51001	Salaries: Full-time	502,008	614,721	728,641	728,641	760,546
51002	Salaries: PT/Seasonal/Temp	38,312	6,712	25,000	25,000	25,000
51003	Salaries: Overtime	27,742	26,771	55,000	55,000	55,000
51102	Medical and Life Ins.	81,972	106,314	136,910	136,910	141,064
51103	City Pension Contributions	97,231	113,476	133,689	133,689	152,344
51104	City FICA Contributions	33,041	37,158	50,136	50,136	52,114
51105	Medicare	7,727	8,690	11,725	11,725	12,188
52000	Telephone	1,599	1,556	2,000	2,000	2,000
52100	Electric - Buildings	563	471	750	750	750
52110	Electric - Signals & Lights	86,342	89,050	87,000	87,000	90,000
52200	Natural Gas	26,635	19,831	31,000	31,000	31,000
52300	Water Service	368	318	500	500	500
52400	Sewer Service	153	172	500	500	500
52500	Waste Collection	4,286	4,085	7,500	7,500	7,500
53000	General Office Supplies	445	677	1,000	1,000	1,000
53001	Books/Manuals/Periodicals	66	-	350	350	350
53010	General Operating Supplies	15,834	18,403	25,000	25,000	25,000
53011	Operating Chemicals	914	2,078	3,200	3,200	3,200
53100	Road Salt	46,487	129,442	150,000	100,000	100,000
53102	Street Sign Materials	19,903	12,068	30,000	30,000	30,000
53200	Uniforms & Gear	22,558	14,833	17,500	17,500	17,500
53300	Fuel	71,523	58,783	115,000	115,000	115,000
53400	Small Tools & Equipment	42,385	26,143	30,000	30,000	40,000
53500	Office Furniture & Equipment	959	503	4,500	4,500	4,500
54011	Engineering Services	-	-	700	700	700
54090	Other Professional Services	1,782	1,650	2,000	2,000	2,000
54100	Advertising	-	151	500	500	500
54200	Equipment Rent/Lease	1,842	240	5,000	5,000	5,000
54500	Building & Grounds R&M	12,877	18,504	15,000	15,000	40,000
54510	Equipment R&M	37,345	63,539	75,000	100,000	100,000
54520	Vehicle R&M	74,056	75,366	82,000	107,000	107,000
54530	Infrastructure R&M	84,654	77,059	107,200	107,200	107,200
54720	Contract Labor	2,250	6,520	5,000	5,000	5,000
54740	Printing & Copy Services	68	-	500	500	500
54730	Postage & Shipping	58	-	50	50	50
55020	Membership & Licenses	399	262	1,500	1,500	1,500
55021	Education & Training	2,137	2,672	4,000	4,000	5,000
55023	Meals & Travel	24	-	3,000	3,000	3,000
55090	Contingency	-	-	35,000	35,000	35,000
56210	Building Construction	-	-	100,000	10,000	-
56230	Building Improvements	-	5,246	-	15,000	10,000
56300	Automobiles	69,915	-	-	9,000	-

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
56310	Heavy Vehicles	-	-	130,000	130,000	280,000
56400	Heavy Equipment	46,429	17,661	410,000	330,000	-
56430	Other Equipment	18,675	36,851	24,000	24,000	78,500
56800	Other Capital Outlay	-	-	-	-	-
		1,481,566	1,597,975	2,647,351	2,501,351	2,448,006

## 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, requirements will be completed as a team approach by the following departments: Public Works, GIS and Codes.

### STAFFING LEVELS

<u>POSITION</u>		<u>AUTHORIZED NUMBER</u>
Intern	VACANT	1

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
51002	Salaries: PT/Seasonal/Temp	-	-	-	-	-
51003	Salaries: Overtime	-	-	-	-	-
51104	City FICA Contributions	-	-	-	-	-
51105	Medicare	-	-	-	-	-
53000	General Office Supplies	-	-	1,000	1,000	500
53001	Books/Manuals/Periodicals	-	-	1,000	1,000	500
53010	General Operating Supplies	-	-	3,000	3,000	3,000
53400	Small Tools & Equipment	-	-	1,000	1,000	3,000
53500	Office Furniture & Equipment	-	-	-	2,000	500
54011	Engineering Services	-	-	10,000	10,000	30,000
54013	Software Maintenance	-	-	3,000	5,000	5,000
54090	Other Professional Services	-	-	52,500	30,000	30,000
54100	Advertising	-	-	1,000	1,000	1,000
54510	Equipment R&M	-	-	1,000	1,000	1,000
54630	Laboratory Analysis	-	-	2,500	2,500	500
54730	Postage & Shipping	-	-	50	50	50
54740	Printing & Copy Services	-	-	500	500	500
55020	Membership & Licenses	-	-	750	750	750
55021	Education & Training	-	-	5,000	5,000	5,000
55022	Conference/Meeting Expenses	-	-	1,000	-	1,000
55023	Meals & Travel	-	-	300	-	300
		-	-	83,600	63,800	82,600

## 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
Assistant Codes Administrator/Technical Advisor	Amanda Haney	1
Administrative Assistant	Robin Adams	1
Codes Enforcement Officers	VACANT - Building Inspector Ernie Campbell - Electrical/Building Inspector Cron Carpenter (Part-Time)	3

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
51001	Salaries: Full-time	172,033	178,158	225,880	225,000	235,000
51002	Salaries: PT/Seasonal/Temp	32,006	26,765	39,000	38,000	45,000
51003	Salaries: Overtime	4,319	7,066	5,000	6,500	6,500
51102	Medical and Life Ins.	17,545	18,763	30,700	30,700	31,700
51103	City Pension Contributions	33,029	32,807	39,310	39,310	44,800
51104	City FICA Contributions	12,169	12,371	16,705	16,705	17,700
51105	Medicare	2,846	2,893	3,910	3,910	4,200
53000	General Office Supplies	2,884	2,142	3,500	3,500	3,500
53001	Books/Manuals/Periodicals	2,192	1,036	2,000	2,000	1,500
53010	General Operating Supplies	698	1,422	3,000	3,000	2,500
53200	Uniforms & Gear	991	1,282	1,500	1,800	2,000
53300	Fuel	4,442	3,136	6,000	5,000	4,000
53400	Small Tools & Equipment	1,745	2,294	4,000	3,000	3,000
53500	Office Furniture & Equipment	4,198	1,502	2,500	4,500	5,000
54010	Consultant Services	25,723	-	-	-	-
54011	Engineering Services	7,840	5,500	12,000	10,000	9,000
54013	Software Maintenance	4,258	4,159	4,500	4,500	4,500
54090	Other Professional Services	36	35	2,000	2,000	1,000
54100	Advertising	725	907	900	900	800
54520	Vehicle R&M	1,386	1,303	2,500	2,000	1,500
54710	Board & Commission Pay	7,875	11,125	11,000	11,000	-
54740	Printing & Copy Services	171	205	800	600	800
54760	Demolition & Disposal	-	-	6,000	6,000	6,000
55020	Membership & Licenses	1,561	1,494	1,400	1,500	1,500
55021	Education & Training	1,908	3,935	3,000	4,000	3,000
55022	Conference/Meeting Expenses	490	1,763	2,000	3,000	3,000
55023	Meals & Travel	1,425	3,180	3,000	4,500	4,500
56300	Automobiles	-	-	28,000	25,000	16,000
56430	Other Equipment	-	8,096	-	-	-
		344,493	333,340	460,105	457,925	458,000

## 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	Priscilla Bloom	1
Recreation Supervisor	VACANT	1
Program Supervisor	Jennifer Jones	1
Maintenance Supervisor	Troy Collins	1
Maintenance Worker	Christopher Neeley Glenn Dennis (Part-Time)	1

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
51001	Salaries: Full-time	116,360	90,955	119,430	119,430	124,000
51002	Salaries: PT/Seasonal/Temp	66,573	72,575	70,000	70,000	70,000
51003	Salaries: Overtime	17,949	15,748	14,000	14,000	14,000
51102	Medical and Life Ins.	19,806	15,784	24,905	24,905	22,750
51103	City Pension Contributions	24,736	18,423	22,765	22,765	26,000
51104	City FICA Contributions	11,733	10,639	12,613	12,613	13,000
51105	Medicare	2,744	2,488	2,950	2,950	3,000
52000	Telephone	3,813	3,999	4,000	4,000	4,000
52100	Electric - Buildings	54,829	58,477	60,000	60,000	60,000
52200	Natural Gas	7,240	5,933	7,000	7,000	7,000
52300	Water Service	2,996	2,978	3,500	3,500	3,500
52400	Sewer Service	9,174	9,112	9,000	9,000	9,000
52500	Waste Collection	9,352	9,968	9,890	9,890	9,890
52700	Internet & Cable Service	-	-	500	500	500
53000	General Office Supplies	958	962	1,500	1,500	1,500
53010	General Operating Supplies	4,263	2,831	5,000	5,000	5,000
53020	Recreational Supplies	17,747	8,542	20,000	20,000	20,000
53021	Concession Supplies	8,927	7,557	10,000	10,000	10,000
53040	Janitorial Supplies	4,552	4,940	6,000	6,000	6,000
53200	Uniforms & Gear	923	618	1,200	1,200	1,200
53300	Fuel	6,157	4,533	8,000	8,000	8,000
53400	Small Tools & Equipment	3,666	4,376	8,000	8,000	8,000
53500	Office Furniture & Equipment	2,176	-	1,500	1,500	1,500
54090	Other Professional Services	3,270	1,544	4,000	4,000	4,000
54100	Advertising	307	471	1,000	1,000	1,000
54200	Equipment Rent/Lease	225	50	1,000	1,000	1,000
54500	Building & Grounds R&M	27,346	24,719	30,000	30,000	30,000
54510	Equipment R&M	2,005	5,618	7,000	7,000	7,000
54520	Vehicle R&M	687	4,350	6,000	6,000	6,000
54530	Infrastructure R&M	-	-	-	-	90,000
54740	Printing & Copy Services	875	686	800	800	800
55020	Membership & Licenses	646	186	1,000	1,000	1,000
55021	Education & Training	1,097	495	1,300	1,300	1,300
55022	Conference/Meeting Expenses	200	210	2,000	2,000	1,000
55023	Meals & Travel	114	309	300	300	300
55100	Special Programs	869	371	10,000	10,000	10,000
55110	4th of July	15,474	15,568	16,000	16,000	16,000
55111	Halloween at the Park	313	499	1,000	1,000	1,000
55200	Restaurant Tax	422	705	600	600	600
55210	Sales Tax	799	862	1,000	1,000	1,000
56110	Fencing	-	-	4,000	4,000	5,000
56120	Landscaping	-	-	10,000	10,000	10,000

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
56230	Building Improvements	-	53,042	100,000	100,000	-
56420	Outdoor Furniture & Fixtures	11,072	-	13,000	13,000	13,000
56430	Other Equipment					22,200
56800	Other Capital Outlay	-	-		-	-
		462,394	461,123	631,753	631,753	650,040

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
51002	Salaries: PT/Seasonal/Temp	62,569	60,529	70,000	70,000	70,000
51003	Salaries: Overtime	3,488	2,437	7,000	7,000	7,000
51104	City FICA Contributions	4,096	3,904	5,400	5,400	4,774
51105	Medicare	958	913	1,300	1,300	1,117
52000	Telephone	516	1,359	900	1,400	1,400
52100	Electric - Buildings	968	974	2,000	2,000	2,000
52300	Water Service	5,736	10,944	10,000	10,000	10,000
52500	Waste Collection	1,215	429	2,000	2,000	2,000
53000	General Office Supplies	-	-	150	150	150
53010	General Operating Supplies	5,476	1,900	7,000	7,000	7,000
53011	Operating Chemicals	16,277	18,551	17,000	17,000	17,000
53021	Concession Supplies	13,874	10,897	15,000	15,000	15,000
53200	Uniforms & Gear	1,932	2,095	3,500	3,500	3,500
53400	Small Tools & Equipment	12,371	4,841	8,000	8,000	8,000
54090	Other Professional Services	1,809	1,478	5,000	5,000	5,000
54100	Advertising	-	-	500	500	500
54200	Equipment Rent/Lease	-	-	500	500	500
54500	Building & Grounds R&M	11,761	5,984	8,500	8,500	8,500
54510	Equipment R&M	8,765	16,821	20,000	20,000	20,000
55100	Special Programs	4,342	3,182	8,000	8,000	8,000
55200	Restaurant Tax	654	390	1,000	1,000	1,000
55210	Sales Tax	1,237	1,204	2,000	2,000	2,000
56230	Building Improvements	11,616	-	5,000	5,000	155,000
56420	Outdoor Furniture & Fixtures	-	-	12,000	12,000	12,000
56430	Other Equipment	-	5,042	65,000	65,000	15,000
		169,658	153,875	276,750	277,250	376,441

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
52100	Electric - Buildings	9,519	9,633	11,000	11,000	11,000
52200	Natural Gas	4,926	4,515	5,700	5,700	5,700
52300	Water Service	1,026	755	1,200	1,200	1,200
52400	Sewer Service	756	587	800	800	800
54500	Building & Grounds R&M	16,460	12,530	10,000	10,000	10,000
56230	Building Improvements	7,250	-	15,000	15,000	15,000
		39,936	28,020	43,700	43,700	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/Survey Director	Paul Schrader	1
GIS - Survey Technician	Tom Moreland	1

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
51001	Salaries: Full-time	42,220	86,763	94,602	117,216	122,656
51003	Salaries: Overtime	550	251	2,500	2,500	2,500
51102	Medical and Life Ins.	4,725	8,651	10,366	10,366	11,974
51103	City Pension Contributions	7,026	14,831	16,566	20,424	22,913
51104	City FICA Contributions	2,358	4,224	6,020	7,423	7,605
51105	Medicare	551	988	1,408	1,736	1,779
53000	General Office Supplies	318	844	6,000	6,000	6,000
53001	Books/Manuals/Periodicals	-	-	300	300	300
53010	General Operating Supplies	863	3,764	3,000	3,000	3,000
53200	Uniforms & Gear	55	-	500	500	500
53300	Fuel	207	1,047	1,200	1,200	800
53400	Small Tools & Equipment	-	1,028	2,000	2,000	2,000
53500	Office Furniture & Equipment	87	9,734	500	500	500
54011	Engineering Services	-	-	3,000	3,000	3,000
54013	Software Maintenance	2,829	4,569	4,600	4,600	4,600
54510	Equipment R&M	-	1,030	3,000	3,000	3,000
54520	Vehicle R&M	-	222	1,000	1,000	1,000
54730	Postage & Shipping	-	-	50	50	50
54740	Printing & Copy Services	1	39	500	500	500
55020	Membership & Licenses	-	595	1,200	1,200	1,200
55021	Education & Training	220	685	3,000	3,000	2,000
55022	Conference/Meeting Expenses	170	-	1,000	1,000	1,000
55023	Meals & Travel	-	2	300	300	300
56430	Other Equipment	-	-	-	-	5,000
56800	Other Capital Outlay	-	12,000	10,000	-	25,000
		62,178	151,267	172,612	190,815	229,177

**CAPITAL BUDGETS**  
**FY 2017- 2022**  
**5 YEAR PLAN**

## Five Year Capital Program

### Fiscal Year 2017 - 2018 Infrastructure Improvements

Sidewalk & Curb Restoration	50,000
Shared Use Paths	200,000
Duerson Stadium	200,000
By-Pass Construction	11,000,000
US 25N Re - Construction	6,000,000
Berea Police, Fire & City Hall	<u>4,000,000</u>
<b>Sub Total</b>	<b>\$21,450,000</b>

### Income Credit

By-Pass - Construction - KDOT	11,000,000
US 25 North- Construction - KDOT	6,000,000
Berea Police, Fire & City Hall – Rural Development	<u>4,000,000</u>
	<b>(\$21,450,000)</b>

Net Infrastructure Expenditures – General Fund	<b>\$450,000</b>
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### Departmental Capital

Administration	40,000
Finance	12,000
Business Development	7,500
Police	192,000
Fire	151,000
Streets	368,500
Codes	38,000
Parks	270,000
I.T.	42,500
MS4	5,000
GIS	<u>15,000</u>

**Total Expenditures from Departments** **\$ 898,000**

**Total Capital Expenditures from General Fund** **\$1,348,000**

**Fiscal Year 2018 - 2019**  
**Infrastructure Improvements**

Sidewalk & Curb Replacement	75,000
Shared Use Paths	200,000
Duerson Stadium	200,000
By-Pass Construction	12,000,000
US-25 Re-construction	3,500,000
Berea Police, Fire & City Hall	<u>8,500,000</u>
<b>Sub-Total</b>	<b>\$24,475,000</b>

**Income Credit**

By-Pass Construction KDOT	12,000,000
US 25N Re-Construction - KDOT	3,500,000
Berea Police, Fire & City Hall Rural Development	<u>6,400,000</u>
<b>Sub-Total</b>	<b>(\$21,900,000)</b>

Net Infrastructure Expenditures General Fund	<b>\$3,475,000</b>
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**Departmental Capital**

Administration	65,000
Finance	18,000
Business Development	5,000
Police	212,000
Fire	191,000
Streets	612,000
Codes	32,000
Park	245,000
I.T.	45,000
MS4	25,000
GIS	<u>10,000</u>

<b>Total Expenditures from Departments</b>	<b>\$1,460,000</b>
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<b>Total Capital Expenditures from General Fund</b>	<b>\$4,935,000</b>
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**Fiscal Year 2019 - 2020**  
**Infrastructure Improvements**

Sidewalk & Curb Replacement	75,000
Shared Use Paths	200,000
Drainage Projects	400,000
Kenway Extension Planning	<u>80,000</u>
<b>Sub-Total</b>	<b>\$755,000</b>

**Departmental Capital**

Administration	20,000
Finance	- 0 -
Business Development	30,000
Police	181,500
Fire	235,000
Streets	288,000
Codes	32,000
Parks	275,000
I.T.	30,000
MS4	5,000
GIS	<u>12,000</u>
Total Expenditures From Departments	<b>\$1,108,000</b>
<b>Total Expenditures From General Fund</b>	<b>\$1,863,500</b>

**Fiscal Year 2020 - 2021**  
**Infrastructure Improvements**

Sidewalk & Shared Use Paths	75,000
Shared Use Path	200,000
Drainage Projects	350,000
Kenway Extension	750,000
<b>Sub-Total</b>	<b>\$1,375,000</b>

**Departmental Capital**

Administration	20,000
Finance	30,000
Business Development	- 0 -
Police	181,500
Fire	50,000
Streets	435,000
Codes	- 0 -
Parks	200,000
I.T.	30,000
MS4	7,000
GIS	10,000

<b>Total Department Capital Expenditures</b>	<b>\$963,500</b>
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<b><u>Total Expenditures From General Fund</u></b>	<b>\$2,338,500</b>
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**Fiscal Year 2021 - 2022**  
**Infrastructure Improvements**

Sidewalks & Shared Use Paths	75,000
Park Upgrade	750,000
Drainage Projects	300,000
Kenway Extension	<u>750,000</u>
<b>Sub-Total</b>	<b>\$1,875,000</b>

**Departmental Capital**

Administration	20,000
Finance	20,000
Business Development	12,000
Police	181,500
Fire	350,000
Streets	349,000
Codes	40,000
Parks	100,000
I.T.	50,000
MS4	- 0 -
GIS	<u>12,000</u>
<b>Sub-Total</b>	<b>\$1,134,500</b>

<b><u>Total I Expenditures from General Fund</u></b>	<b>\$3,009,500</b>
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## **MUNICIPAL ROAD AID/CAPITAL STREET IMPROVEMENTS**

### **ACTIVITIES**

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

## MUNICIPAL ROAD AID

## FUND 022

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
	Beginning Fund Balance	571,582	665,536	615,000	657,498	450,000
<b>Revenue</b>						
41110	State Gas Tax	323,569	309,232	260,000	225,000	134,000
41120	State Coal & Mineral Tax	5,616	5,987	4,800	3,000	3,000
46300	Grant Proceeds	-	11,716	-	-	-
47000	Interest on Checking	413	436	300	300	300
49000	Transfer to/from Other Funds	-	-	-	-	-
		329,599	327,370	265,100	228,300	137,300
<b>Expenditures</b>						
54531	Street Resurfacing	235,645	309,853	500,000	500,000	150,000
56620	Street Design & Construction	-	25,556	-	-	200,000
		235,645	335,408	500,000	500,000	350,000
	Revenue over/(under) Expenditures	93,954	(8,038)	(234,900)	(271,700)	(212,700)
	Ending Fund Balance	665,536	657,498	380,100	385,798	237,300

## 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	Kerri Hensley	1
Program Manager	Nancy Conley	1
Communication Manager	Dylan Bogard	1
Welcom Center Coordinator	VACANT	1
IT Coordinator (Part-Time)	Michael Matthews	1
Part-time Welcome Center Assistants	Leslie Berger Mary Ann Woolery-Bussey Charlotte Christman Connie Mondine Scharme Price Wendy Robinson Maya Todd	7

## TOURISM

## FUND 028

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
	Beginning Fund Balance	892,362	1,041,312	1,000,000	1,149,594	1,200,000
	Capital Sinking Fund Reserve	-	-	36,000	36,000	72,000
	Fund Balance Available for Budget	892,362	1,041,312	964,000	1,113,594	1,128,000

## Revenue

41300	Transient Room Tax	150,963	167,137	125,000	125,000	130,000
41400	Restaurant Tax	953,631	995,363	920,000	920,000	920,000
44400	Discover the Arts	5,110	3,615	1,500	1,500	1,500
44410	Workshop Fees	80,324	91,840	120,000	120,000	100,000
44420	Gallery Sales	-	20,901	20,000	20,000	20,000
45050	Penalties & Interest	339	578	200	200	200
46300	Grant Proceeds	69,500	7,500	10,000	10,000	15,000
47000	Interest on Checking	280	262	250	250	250
47100	Interest on CDs	2,729	3,491	1,000	1,000	1,000
48085	Property Rental	-	12,416	45,000	45,000	30,000
48090	Misc Rent & Royalties	1,750	0	-	-	-
48300	Financing Proceeds	-	-	-	-	-
48900	Miscellaneous Income	672	3,149	-	-	-
49000	Transfer to/from Other Funds	-	-	-	-	-
		1,265,298	1,306,252	1,242,950	1,242,950	1,217,950

## Expenditures

51001	Salaries: Full-time	123,446	124,127	186,540	186,540	170,000
51002	Salaries: PT/Seasonal/Temp	92,701	106,027	120,000	120,000	140,000
51003	Salaries: Overtime	5,661	5,301	7,000	7,000	5,000
51102	Medical and Life Ins.	13,168	14,030	21,199	21,199	52,000
51103	City Pension Contributions	23,877	23,038	28,898	28,898	32,000
51104	City FICA Contributions	13,284	14,135	17,579	17,579	19,000
51105	Medicare	3,107	3,306	4,111	4,111	4,500
52000	Telephone	9,956	9,159	17,700	17,700	15,000
52100	Electric - Buildings	3,400	5,030	18,820	18,820	18,820
52200	Natural Gas	4,218	3,997	18,500	18,500	18,500
52300	Water Service	1,142	927	3,150	3,150	3,150
52400	Sewer Service	971	733	2,950	2,950	2,950
52500	Waste Collection	156	350	1,000	1,000	3,000
52600	Website & Email Hosting	2,832	3,499	20,000	20,000	20,000
53000	General Office Supplies	1,469	1,136	5,000	5,000	5,000
53001	Books/Manuals/Periodicals	37	26	200	200	200
53010	General Operating Supplies	1,915	3,380	6,000	6,000	6,000
53040	Janitorial Supplies	-	-	3,000	3,000	3,000
53200	Uniforms & Gear	693	298	2,000	2,000	2,000
53300	Fuel	1,409	970	2,000	2,000	2,000

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
53400	Small Tools & Equipment	1,029	1,065	1,000	1,000	1,000
53500	Office Furniture & Equipment	5,299	10,693	25,000	25,000	25,000
54012	IT Support & Service	2,140	3,363	5,000	5,000	5,000
54090	Other Professional Services	40,044	49,198	40,000	40,000	40,000
54100	Advertising	335,537	318,286	335,000	335,000	350,000
54200	Equipment Rent/Lease	459	-	1,000	1,000	1,000
54500	Building & Grounds R&M	2,865	4,874	12,000	12,000	15,000
54510	Equipment R&M	-	707	1,000	1,000	1,000
54520	Vehicle R&M	385	354	1,000	1,000	1,000
54700	Committee Expense	-	1,300	1,000	1,000	1,000
54710	Board & Commission Pay	5,850	4,800	6,300	6,300	-
54730	Postage & Shipping	7,728	11,570	11,000	11,000	11,000
54740	Printing & Copy Services	1,341	1,035	1,500	1,500	2,000
54770	Public Transportation	4,193	4,800	5,000	5,000	5,000
55011	Credit Card Processing Fees	6,466	7,424	10,000	10,000	10,000
55020	Membership & Licenses	1,410	2,595	4,000	4,000	4,000
55021	Education & Training	1,020	297	1,500	1,500	1,500
55022	Conference/Meeting Expenses	8,033	6,374	10,000	10,000	10,000
55023	Meals & Travel	4,802	2,873	5,000	5,000	5,000
55090	Contingency	4,509	70	5,000	5,000	5,000
55100	Special Programs	42,164	50,754	50,000	50,000	10,000
55120	Music on Porch	9,400	7,650	10,000	10,000	10,000
55121	Concert Series	2,900	3,500	3,500	3,500	3,500
55122	L&N Day	300	1,155	2,000	2,000	2,000
55222	Workshops	91,235	91,189	170,000	170,000	120,000
55223	Grant Awards	29,400	47,500	52,000	52,000	28,000
55224	Demo/Events	1,700	-	1,500	1,500	1,500
55225	Car Show	249	4,574	2,000	2,000	2,000
55226	Discover the Arts	5,587	3,365	4,000	4,000	4,000
55227	Beautification	2,845	2,212	30,000	30,000	30,000
55228	Artist Accelerator Program	-	192,460	150,000	150,000	150,000
56100	Land Purchase	42,579	-	-	-	-
56130	Other Land Improvements	50,092	25,725	150,000	150,000	60,000
56230	Building Improvements	1,596	16,742	30,000	30,000	100,000
56300	Automobiles	-	-	-	-	-
56600	Sidewalks/Shared Use Path	99,750	-	-	-	-
57000	Principal Payment	-	-	71,000	71,000	73,000
57100	Interest Payment	-	-	35,000	35,000	35,000
		1,116,348	1,197,970	1,727,947	1,727,947	1,644,620
	Revenue over/(under) expenditures	148,950	108,282	(484,997)	(484,997)	(426,670)
	Unallocated Fund Balance	1,041,312	1,149,594	479,003	628,597	701,330

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
FUND BALANCE SUMMARY AT JUNE 30, 2017						
	Capital Sinking Fund	-	-	36,000	36,000	72,000
	Unallocated	1,041,312	1,149,594	479,003	628,597	701,330
	Total Ending Fund Balance	1,041,312	1,149,594	515,003	664,597	773,330

## **INDUSTRIAL DEVELOPMENT**

### **ACTIVITIES**

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

## INDUSTRIAL DEVELOPMENT

FUND 029

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
	Beginning Fund Balance	118,367	116,225	126,000	120,767	130,000
<b>Revenue</b>						
47000	Interest on Checking	10	12	10	10	10
47100	Interest on CDs	561	615	450	450	500
48100	Lease Proceeds	13,541	13,541	13,541	13,541	15,798
48600	Sale of Capital Asset	-	-	-	-	-
49000	Transfer to/from Other Funds	-	-	61,000	61,000	-
		14,112	14,168	75,001	75,001	16,308
<b>Expenditures</b>						
54011	Engineering Services	1,255	-	-	-	25,000
54090	Other Professional Services	4,568	-	-	-	-
54500	Building & Grounds R&M	-	-	-	-	-
56100	Land Purchase	10,432	9,625	75,000	75,000	-
56130	Other Land Improvements	-	-	-	-	-
57000	Principal Payment	-	-	-	-	-
57100	Interest Payment	-	-	-	-	-
		16,255	9,625	75,000	75,000	25,000
	Revenue over/(under) expenditures	(2,142)	4,543	1	1	(8,692)
	Ending Fund Balance	116,225	120,767	126,001	120,768	121,308

## **POLICE RESTRICTED - STATE AND LOCAL**

### **ACTIVITIES**

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

## POLICE RESTRICTED - STATE &amp; LOCAL

FUND 053

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
	Beginning Fund Balance	9,434	63,625	59,750	59,235	57,340
<b>Revenue</b>						
45030	Asset Forfeiture	76,427	440	15,000	15,000	15,000
47000	Interest on Checking	20	42	30	30	30
49000	Transfer to/from Other Funds	-	-	-	-	-
		76,447	482	15,030	15,030	15,030
<b>Expenditures</b>						
53400	Small Tools & Equipment	1,823	-	2,000	2,000	2,000
55032	Refunds & Reimbursements	6,433	572	10,000	10,000	10,000
55132	Drug Buy Money	14,000	4,300	5,000	5,000	5,000
56300	Automobiles	-		20,000	20,000	20,000
		22,256	4,872	37,000	37,000	37,000
	Revenue over/(under) expenditures	54,191	(4,390)	(21,970)	(21,970)	(21,970)
	Ending Fund Balance	63,625	59,235	37,780	37,265	35,370

## **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 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
	Beginning Fund Balance	-	-	-	-	-
	Revenue					
46300	Grant Proceeds	309,882		286,000	286,000	75,000
49000	Transfer to/from Other Funds	-		-		-
		309,882	-	286,000	286,000	75,000
	Expenditures					
54011	Engineering Services	-	-	-	-	-
54090	Other Professional Services	-	-	-	-	-
56620	Street Design & Construction	309,882		286,000	286,000	75,000
		309,882	-	286,000	286,000	75,000
	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 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
	Beginning Fund Balance	18,514	13,824	29,000	33,470	33,490
	Revenue					
45030	Asset Forfeiture	-	19,633	15,000	15,000	15,000
47000	Interest on Checking	10	13	30	30	30
49000	Transfer to/from Other Funds	-	-			
		10	19,646	15,030	15,030	15,030
	Expenditures					
53400	Small Tools & Equipment	4,700	-	-	-	-
56300	Automobiles	-	-	-	-	-
		4,700	-	-	-	-
	Revenue over/(under) expenditures	(4,690)	19,646	15,030	15,030	15,030
	Ending Fund Balance	13,824	33,470	44,030	48,500	48,520

## **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 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
	Beginning Fund Balance	19,189	39,201	54,209	54,215	-
	Revenue					
46300	Grant Proceeds	106,706	74,192	-		
47000	Interest on Checking	12	14	-		
49000	Transfer to/from Other Funds	20,000	15,000	-	(54,215)	
		126,718	89,206	-	(54,215)	-
	Expenditures					
56620	Street Design & Construction	106,706	74,192	-	-	
		106,706	74,192	-	-	-
	Revenues over/(under) Expenditures	20,012	15,014	-	(54,215)	-
	Ending Fund Balance	39,201	54,215	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 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
	Beginning Fund Balance	298	300	301	301	301
	Revenue					
46300	Grant Proceeds	-	78,582	103,000	-	40,000
47000	Interest on Checking	1	1	-	-	-
49000	Transfer to/from Other Funds	-	-	-	-	-
		2	78,583	103,000	-	40,000
	Expenditures					
54011	Engineering Services	-	78,582	103,000	-	40,000
56620	Street Design & Construction	-	-	-	-	-
		-	78,582	103,000	-	40,000
	Revenues over/(under) expenditures	2	1	-	-	-
	Ending Fund Balance	300	301	301	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.

**Craft Festival**
**FUND 075**

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
Beginning Fund Balance		-	-	20,400	20,458	24,000
Revenue						
44510	Vendor Fees	-	27,230.00	27,000	27,000	27,000
44511	Jury Fees	-	924.00	900	900	900
44512	Entrance Fees	-	36,732.26	32,000	32,000	36,000
44513	Food Vendors	-	2,181.20	1,775	1,775	2,100
47000	Interest on Checking	2	19.68	-	-	10
49000	Transfer to/from Other Funds	-	10,000.00	-	-	
		-	77,087	61,675	61,675	66,010
Expenditures						
52500	Waste Collection	-	-	475	475	-
52600	Website & Email Hosting	-	150	310	310	400
53000	General Office Supplies	-	164	400	400	400
53001	Books/Manuals/Periodicals	-	85	100	100	100
53010	General Operating Supplies	-	2,410	2,500	2,500	2,500
53040	Janitorial Supplies	-	-	1,000	1,000	1,000
53200	Uniforms & Gear	-	-	400	400	1,000
54090	Other Professional Services	-	15,151	15,151	15,151	15,000
54100	Advertising	-	10,590	14,000	14,000	10,000
54200	Equipment Rent/Lease	-	2,159	2,500	2,500	2,500
54210	Facility Rent	-	-	3,700	3,700	3,700
54720	Contract Labor	-	20,726	22,000	22,000	23,000
54740	Printing & Copy Services	-	3,052	4,820	4,820	4,000
55090	Contingency	-	491	2,000	2,000	-
55100	Special Programs	-	1,650	2,300	2,300	1,800
		-	56,629	71,656	71,656	65,400
Revenues over/(under) expenditures		-	20,458	(9,981)	(9,981)	610
Ending Fund Balance		-	20,458	10,419	10,477	24,610

## 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	VACANT	1
Assistant Utilities Director	Kevin Howard	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 Amanda Smith Amber Whitaker Vacant	4
Operations Administrative Assistant	Terri Brumley	1
Service Technician	Doug Pratt	1
ELECTRIC DIVISION		
Electric Operations Coordinator	Adrian Isaacs	1
Journeyman Lineman - Class III	Dustin Barnett Aaron Isaacs Joe McClure	2
Apprentice Lineman - Class II	VACANT	1
Apprentice Lineman Class I	Anthony Wilburn	1
Electric Meter Technician	Bill Lovern	1

#### WATER DIVISION

Water Operations Coordinator	Wayne Robinson	1/2
Equipment Operator	Brady Agee (Part-Time) Billy Anglin	2
Water/Sewer Maintenance Operator I	Jordan Hemsley	1
Water Treatment Plant Operator IV	Brad Anglin Steve Jones Jim Rickels	3
Water Treatment Plant Operator (Trainee)	Chad Walling	1
Water Meter Technician	Dmitri Robinson	1

#### SEWER DIVISION

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

**BEREA MUNICIPAL UTILITIES SUMMARY**  
**FUND 200**

	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY 16-17 Proposed Budget
<b>OPERATIONS</b>					
REVENUE					
Electric Service	10,850,026	11,695,304	13,339,675	14,189,675	13,970,000
Water Service	3,050,994	3,046,941	3,180,000	3,180,000	3,348,900
Sewer Service	2,386,207	2,464,671	2,485,000	2,485,000	2,892,000
Other Revenue	340,970	341,121	339,000	339,000	349,000
<b>TOTAL REVENUE</b>	<b>16,628,197</b>	<b>17,548,037</b>	<b>19,343,675</b>	<b>20,193,675</b>	<b>20,559,900</b>
EXPENSES					
Administration Department	1,035,435	1,083,784	1,289,700	1,295,700	1,360,558
Electric	10,088,958	9,810,239	11,940,551	12,301,301	12,352,623
Water	1,456,441	1,418,755	1,540,978	1,549,978	1,555,892
Sewer	1,169,979	1,170,227	1,288,148	1,301,148	1,362,657
Depreciation	2,158,866	2,194,317	2,263,000	2,280,000	2,280,000
Total Expenses	<b>15,909,680</b>	<b>15,677,322</b>	<b>18,322,377</b>	<b>18,728,127</b>	<b>18,911,730</b>
<b>INCOME/(LOSS) FROM OPERATIONS</b>	<b>718,517</b>	<b>1,870,716</b>	<b>1,021,298</b>	<b>1,465,548</b>	<b>1,648,170</b>
OTHER CASH EXPENDITURES					
Debt Services - Principle	1,535,699	1,541,081	1,565,904	1,565,904	1,610,775
<b>SURPLUS (DEFICIT) OF RATE REVENUE</b>	<b>(817,182)</b>	<b>329,634</b>	<b>(544,606)</b>	<b>(100,356)</b>	<b>37,395</b>
<b>CAPITAL ADDITIONS</b>					
OUTSIDE FUNDING	389,344	1,117,957	357,500	357,500	357,500
EXPENDITURES					
Administration Department	28,611	-	190,000	190,000	220,000
Electric	-	-	-	-	82,000
Water	11,038	54,767	175,000	175,000	265,000
Sewer	334,966	50,000	50,000	50,000	235,000
Capital Projects	941,958	3,460,790	4,990,000	5,440,000	3,330,000
<b>TOTAL EXPENDITURE</b>	<b>1,316,573</b>	<b>3,565,557</b>	<b>5,405,000</b>	<b>5,855,000</b>	<b>4,132,000</b>
<b>NET COST FOR CAPITAL ADDITIONS</b>	<b>927,228</b>	<b>2,447,600</b>	<b>5,047,500</b>	<b>5,497,500</b>	<b>3,774,500</b>

**ADMINISTRATION**
**1005**

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY16-17 Proposed Budget
<b>Revenue</b>						
43400	Disconnection Charges	24,647	30,985	35,000	35,000	35,000
43410	Other reimbursement	600	-	1,000	1,000	1,000
45050	Penalties & Interest	241,030	246,647	240,000	240,000	240,000
47000	Interest on Checking	2,257	2,476	3,000	3,000	3,000
47100	Interest on CDs	40,364	43,110	50,000	50,000	50,000
48200	Insurance Proceeds	-	-	-	-	-
48600	Sale of Capital Asset	20,837	6,555	-	-	-
48900	Miscellaneous Income	11,236	11,348	10,000	10,000	20,000
		340,970	341,121	339,000	339,000	349,000
<b>Expenses</b>						
51001	Salaries: Full-time	412,634	452,619	490,000	490,000	525,000
51002	Salaries: PT/Seasonal/Temp	12,864	-	20,000	20,000	21,000
51003	Salaries: Overtime	6,107	6,207	10,000	10,000	10,000
51102	Medical and Life Ins.	51,669	59,592	69,000	69,000	80,307
51103	City Pension Contributions	78,420	57,809	83,000	83,000	93,734
51104	City FICA Contributions	23,735	25,770	31,000	31,000	32,351
51105	Medicare	5,551	6,027	7,100	7,100	7,566
52000	Telephone	8,774	9,967	9,000	9,000	9,000
52100	Electric - Buildings	46,324	47,561	45,000	45,000	45,000
52200	Natural Gas	9,708	8,262	9,000	9,000	9,000
52300	Water Service	3,091	3,271	2,600	2,600	2,600
52400	Sewer Service	1,097	1,256	1,200	1,200	1,200
52500	Waste Collection	2,482	2,872	3,000	3,000	4,000
52600	Website & Email Hosting	2,795	630	3,000	3,000	3,000
52700	Internet & Cable Service	-	-	-	-	-
53000	General Office Supplies	18,361	29,677	25,000	25,000	25,000
53001	Books/Manuals/Periodicals	26	-	300	300	300
53010	General Operating Supplies	636	660	2,500	2,500	3,500
53040	Janitorial Supplies	-	12	1,000	1,000	1,000
53200	Uniforms & Gear	3,532	3,062	4,000	4,000	4,000
53300	Fuel	10,265	7,260	10,000	10,000	10,000
53400	Small Tools & Equipment	457	855	1,000	1,000	1,000
53500	Office Furniture & Equipment	4,814	4,481	14,000	14,000	14,000
54000	Legal Services	-	-	2,000	6,000	6,000
54012	IT Support & Service	14,995	12,227	20,000	20,000	20,000
54013	Software Maintenance	14,219	25,009	25,000	25,000	35,000
54090	Other Professional Services	26,667	23,211	39,000	39,000	30,000
54100	Advertising	269	67	2,000	2,000	2,000
54200	Equipment Rent/Lease	10,622	11,002	13,000	13,000	15,000
54310	Unemployment Insurance	-	9,348	10,000	10,000	10,000

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY16-17 Proposed Budget
54330	Workers Comp. Insurance	42,009	39,753	52,000	52,000	52,000
54340	Property Insurance	62,425	63,788	70,000	70,000	70,000
54350	General Liability Insurance	72,009	78,369	80,000	80,000	80,000
54500	Building & Grounds R&M	7,966	7,381	15,000	15,000	15,000
54510	Equipment R&M	4,794	7,103	8,000	8,000	8,000
54520	Vehicle R&M	1,028	1,658	3,000	3,000	3,000
54730	Postage & Shipping	35,482	36,606	38,000	38,000	38,000
54740	Printing & Copy Services	19,605	15,332	20,000	20,000	20,000
54750	Cleaning Services	1,650	6,475	8,000	10,000	10,000
55011	Credit Card Processing Fees	14,617	9,846	20,000	20,000	25,000
55012	Cash Over/Short	63	133	-	-	-
55020	Membership & Licenses	774	-	1,500	1,500	1,500
55021	Education & Training	403	3,912	6,000	6,000	6,000
55022	Conference/Meeting Expenses	109	1,727	10,000	10,000	5,000
55023	Meals & Travel	2,387	2,989	5,500	5,500	5,500
55090	Contingency	-	-	1,000	1,000	1,000
56900	Depreciation Expense	87,069	89,908.14	88,000	90,000	90,000
		1,122,505	1,173,692	1,377,700	1,385,700	1,450,558

Income/(Loss) from Operations	(781,535)	(832,571)	(1,038,700)	(1,046,700)	(1,101,558)
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#### Other expenditures

##### Budget Allocation of Administrative Expenses

Electric Allocation @ 40%	(312,614)	(333,028)	(415,480)	(418,680)	(440,623)
Water Allocation @ 30%	(234,460)	(249,771)	(311,610)	(314,010)	(330,467)
Sewer Allocation @30%	(234,460)	(249,771)	(311,610)	(314,010)	(330,467)
	(781,535)	(832,571)	(1,038,700)	(1,046,700)	(1,101,558)

#### CAPITAL EXPENDITURES

56100	Land/Building Purchase	-	-	-	-	-
56130	Other Land Improvements	7,994	-	50,000	50,000	50,000
56210	Building Construction	-	-	50,000	50,000	40,000
56230	Building Improvements	-	-	50,000	50,000	60,000
56300	Automobiles	-	-	-	-	40,000
56410	Computer Equipment	-	-	15,000	15,000	-
56430	Other Equipment	20,617	-	25,000	25,000	30,000
		28,611	-	190,000	190,000	220,000

## CAPITAL PROJECTS

1035

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY16-17 Proposed Budget
<b>Revenue</b>						
43160	Solar Panel Lease	-	-	7,500	7,500	7,500
43180	Customer Reimbursement	-	-	-	-	-
46300	Grant Proceeds	389,344	1,117,957	350,000	350,000	350,000
48500	Contributed Capital	-	-	-	-	-
		389,344	1,117,957	357,500	357,500	357,500
<b>Expenses</b>						
56231	Building Improvements	127,560	-	400,000	400,000	150,000
56711	Distribution System Upgrade - Ele	79,770	834,866	1,710,000	1,710,000	155,000
56712	Distribution System Upgrade - Wtr	23,159	25,311	140,000	140,000	160,000
56721	Substation Upgrade - Electric	29,000	795,920	850,000	1,200,000	20,000
56731	New Service - Electric	69,502	16,186	50,000	150,000	50,000
56732	New Service - Water	14,854	12,173	75,000	75,000	20,000
56742	Raw Water	420,573	436,317	350,000	350,000	350,000
56752	Pump Station Upgrade - Water	-	239,586	600,000	600,000	600,000
56753	Pump Station Upgrade - Sewer	-	1,100,431	-	-	100,000
56762	Plant & System Upgrade - Water	91,723	-	450,000	450,000	80,000
56763	Plant & System Upgrade - Sewer	85,817	-	365,000	365,000	1,645,000
		941,958	3,460,790	4,990,000	5,440,000	3,330,000

**ELECTRIC DIVISION****9100**

<b>Account</b>	<b>Description</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Actual</b>	<b>FY 15-16 Budget</b>	<b>Amended FY 15-16 Budget</b>	<b>FY16-17 Proposed Budget</b>
<b>Revenue</b>						
43100	Electric Service Charge	10,698,012	11,511,188	12,414,675	12,414,675	13,650,000
43120	City/Public Street Lights	-	-	-	-	-
43130	Private Outdoor Lighting	86,540	86,409	85,000	85,000	85,000
43140	Electric Connection Fee	2,200	3,900	10,000	10,000	5,000
43150	Pole Attachment	24,147	24,176	30,000	30,000	30,000
43180	Customer Reimburse - Electric	39,126	69,632	800,000	1,650,000	200,000
		10,850,026	11,695,304	13,339,675	14,189,675	13,970,000
<b>Expense</b>						
51001	Salaries: Full-time	317,869	348,718	360,000	360,000	380,500
51003	Salaries: Overtime	17,043	-	30,000	30,000	20,000
51102	Medical and Life Ins.	51,761	18,063	63,200	63,200	70,000
51103	City Pension Contributions	62,831	57,740	64,000	64,000	73,500
51104	City FICA Contributions	18,108	45,289	23,200	23,200	24,500
51105	Medicare	4,235	19,162	5,425	5,425	5,700
52000	Telephone	1,997	4,481	2,000	2,000	2,000
52100	Electric - Buildings	-	2,573	250	1,000	1,000
52300	Water Service	156	-	150	150	150
52700	Internet & Cable Service	549	156	1,200	1,200	1,200
53000	General Office Supplies	-	649	-	-	-
53001	Books/Manuals/Periodicals	-	-	300	300	300
53010	General Operating Supplies	5,376	86	12,000	12,000	10,000
53200	Uniforms & Gear	10,522	7,677	20,000	20,000	15,000
53300	Fuel	17,662	14,763	25,000	25,000	20,000
53400	Small Tools & Equipment	9,632	13,716	10,000	10,000	10,000
54000	Legal Services	23,371	10,059	25,000	35,000	25,000
54011	Engineering Services	33,410	31,004	70,000	70,000	70,000
54090	Other Professional Services	20,416	34,917	50,000	150,000	50,000
54100	Advertising	364	52,049	2,500	2,500	2,500
54200	Equipment Rent/Lease	330	1,426	2,000	2,000	2,000
54500	Building & Grounds R&M	-	-	-	-	-
54510	Equipment R&M	14,435	3,929	18,000	18,000	15,000
54520	Vehicle R&M	12,265	14,955	12,000	12,000	12,000
54530	Infrastructure R&M	56,558	91,917	70,000	70,000	50,000
54600	Purchase of Electricity	8,961,997	8,579,034	9,886,800	9,886,800	10,875,500
54620	Tree Trimming	124,032	94,824	95,000	95,000	95,000
54730	Postage & Shipping	-	40	-	-	-
55020	Membership & Licenses	4,687	4,634	7,000	7,000	7,000
55021	Education & Training	3,189	9,789	12,000	12,000	12,000
55022	Conference/Meeting Expenses	1,007	708	1,500	1,500	1,500
55023	Meals & Travel	2,433	1,929	4,000	4,000	4,000

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY16-17 Proposed Budget
55030	Inventory Write-Off	8,281	15,910	15,000	15,000	15,000
55031	Bad Debt Write Off	60,021	84,328	25,000	75,000	75,000
55090	Contingency	1,957	14,942	10,000	10,000	10,000
55100	Special Programs	2,988	9,282	800,000	1,000,000	200,000
56900	Depreciation Expense	524,835	534,380	600,000	600,000	600,000
57100	Interest Payment	206,587	188,597	178,622	178,622	157,869
57300	Bond Issue Cost Amortization	32,892	32,892	39,404	39,404	39,404
		10,613,794	10,344,619	12,540,551	12,901,301	12,952,623
	Income/(Loss) from Operations	236,233	1,350,685	799,124	1,288,374	1,017,377
<b>Other expenditures</b>						
	Budget Allocation of Administrative Expenses	312,614	333,028	415,480	418,680	440,623
57000	Principal Payment	530,000	520,000	540,000	540,000	560,000
		842,614	853,028	955,480	958,680	1,000,623
	Surplus/(Deficit) of Rate Revenue	(606,381)	497,657	(156,356)	329,694	16,754
<b>CAPITAL EXPENDITURES</b>						
56300	Automobiles	-	-	-	-	52,000
56310	Heavy Vehicles	-	-	-	-	-
56430	Other Equipment	-	-	-	-	30,000
		-	-	-	-	82,000

## WATER DIVISION

9200

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY16-17 Proposed Budget
<b>REVENUE</b>						
43200	Water Service Charge	2,047,206	2,051,787	2,100,000	2,100,000	2,211,900
43210	Wholesale Water Sales	920,560	923,637	1,000,000	1,000,000	1,060,000
43220	Sprinkler Lines	50,287	56,384	45,000	45,000	52,000
43230	Hydrants	-	-	-	-	-
43240	Water Connection Fees	16,665	12,050	20,000	20,000	15,000
43280	Customer Reimburse - Water	16,277	3,084	15,000	15,000	10,000
		3,050,994	3,046,941	3,180,000	3,180,000	3,348,900
<b>EXPENSES</b>						
51001	Salaries: Full-time	223,382	250,448	280,000	280,000	285,000
51002	Salaries: PT/Seasonal/Temp	-	-	-	-	-
51003	Salaries: Overtime	27,606	23,230	37,000	37,000	39,000
51004	Salaries: Holidays	4,488	4,356	5,000	5,000	5,000
51102	Medical and Life Ins.	41,687	43,361	50,000	50,000	66,000
51103	City Pension Contributions	51,054	30,291	54,500	54,500	58,000
51104	City FICA Contributions	14,958	14,897	19,000	19,000	20,000
51105	Medicare	3,498	3,484	4,700	4,700	5,000
52000	Telephone	3,195	3,693	3,000	3,000	3,000
52100	Electric - Buildings	267,561	258,737	250,000	250,000	250,000
52300	Water Service	254	202	300	300	300
52500	Waste Collection	854	865	900	900	900
52700	Internet & Cable Service	1,207	1,199	1,500	1,500	1,500
53000	General Office Supplies	1,173	109	1,500	1,500	1,500
53001	Books/Manuals/Periodicals	-	-	300	300	300
53010	General Operating Supplies	7,580	10,442	15,000	15,000	15,000
53011	Operating Chemicals	85,849	119,900	100,000	100,000	100,000
53030	Distribution System Supplies	-	-	-	-	-
53033	Meter Supplies	-	-	-	-	-
53200	Uniforms & Gear	6,784	4,647	7,000	7,000	6,000
53300	Fuel	23,136	20,779	25,000	25,000	25,000
53400	Small Tools & Equipment	8,904	7,512	10,000	10,000	10,000
54000	Legal Services	-	-	2,500	2,500	2,500
54011	Engineering Services	19,121	13,119	30,000	30,000	30,000
54090	Other Professional Services	3,143	5,311	5,000	5,000	7,000
54100	Advertising	530	195	1,000	1,000	1,000
54200	Equipment Rent/Lease	385	-	1,000	1,000	1,000
54500	Building & Grounds R&M	5,670	1,648	10,000	10,000	10,000
54510	Equipment R&M	31,573	35,473	35,500	35,500	35,500
54520	Vehicle R&M	2,525	3,340	6,000	10,000	10,000
54530	Infrastructure R&M	91,375	73,369	100,000	100,000	100,000
54610	Water Withdrawal Fees	158,994	164,430	160,000	160,000	160,000

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY16-17 Proposed Budget
54630	Laboratory Analysis	16,962	16,351	18,000	18,000	18,000
54650	KRA Withdrawal Fees	11,302	3,980	-		
54670	Land Farming	11,999	8,076	10,000	10,000	10,000
54730	Postage & Shipping	-	-	-		
55020	Membership & Licenses	4,242	2,877	4,000	4,000	4,000
55021	Education & Training	957	432	4,000	4,000	4,000
55022	Conference/Meeting Expenses	487	1,428	2,000	2,000	2,000
55023	Meals & Travel	507	1,063	2,000	2,000	2,000
55030	Inventory Write-Off	5,079	268	5,000	5,000	5,000
55031	Bad Debt Write Off	13,792	16,239	10,000	15,000	15,000
55090	Contingency	10,717	-	10,000	10,000	10,000
56900	Depreciation Expense	625,595	631,194	650,000	650,000	650,000
57100	Interest Payment	250,094	229,769	217,633	217,633	194,500
57200	Loan Administration Fees	10,925	10,342	9,753	9,753	10,000
57300	Bond Issue Cost Amortization	32,892	32,892	32,892	32,892	32,892
		2,082,036	2,049,949	2,190,978	2,199,978	2,205,892

Income/(Loss) from Operations	968,958	996,992	989,022	980,022	1,143,008
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#### Other expenditures

Budget Allocation of Administrative Expenses	234,460	249,771	311,610	314,010	330,467
57000 Principal Payment	762,754	775,087	777,444	777,444	799,824
	997,214	1,024,859	1,089,054	1,091,454	1,130,292

Surplus/(Deficit) of Rate Revenue	(28,256)	(27,866)	(100,032)	(111,432)	12,717
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#### CAPITAL EXPENDITURES

56300	Automobiles	-	-	30,000	30,000	-
56400	Heavy Equipment	-	-	-	-	70,000
56430	Other Equipment	11,038	54,767	145,000	145,000	195,000
		11,038	54,767	175,000	175,000	265,000

## SEWER DIVISION

9300

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY16-17 Proposed Budget
<b>Revenue</b>						
43300	Sewer Service Charge	2,321,495	2,375,483	2,400,000	2,400,000	2,800,000
43310	Sewer Connection Fees	27,400	46,825	35,000	35,000	45,000
43320	Pretreatment Reimbursements	37,223	41,013	45,000	45,000	45,000
43380	Customer Reimburse - Sewer	89	1,350	5,000	5,000	2,000
		2,386,207	2,464,671	2,485,000	2,485,000	2,892,000
<b>Expense</b>						
51001	Salaries: Full-time	369,200	333,079	355,000	355,000	376,000
51003	Salaries: Overtime	26,463	20,394	35,000	35,000	30,000
51102	Medical and Life Ins.	58,496	59,889	66,000	66,000	74,100
51103	City Pension Contributions	65,430	48,715	63,000	63,000	73,500
51104	City FICA Contributions	21,581	19,343	23,000	23,000	24,500
51105	Medicare	5,047	4,524	5,300	5,300	5,700
52000	Telephone	3,041	3,824	3,500	3,500	3,500
52100	Electric - Buildings	177,211	182,752	190,000	190,000	190,000
52200	Natural Gas	7,537	6,390	7,500	7,500	7,500
52300	Water Service	348	397	1,000	1,000	1,000
52500	Waste Collection	5,193	5,744	7,000	7,000	7,000
52700	Internet & Cable Service	-	-	500	500	5,000
53000	General Office Supplies	-	352	300	300	300
53001	Books/Manuals/Periodicals	-	-	300	300	300
53010	General Operating Supplies	16,726	24,442	20,000	20,000	30,000
53011	Operating Chemicals	25,935	39,410	40,000	40,000	40,000
53200	Uniforms & Gear	4,802	3,246	4,000	4,000	6,000
53300	Fuel	17,091	13,154	18,000	18,000	13,000
53400	Small Tools & Equipment	4,850	4,060	8,000	8,000	8,000
54000	Legal Services	-	-	1,000	1,000	1,000
54011	Engineering Services	1,065	-	10,000	10,000	10,000
54090	Other Professional Services	33,030	39,954	25,000	25,000	25,000
54100	Advertising	533	338	800	800	800
54200	Equipment Rent/Lease	1,710	1,174	4,000	4,000	4,000
54500	Building & Grounds R&M	6,202	2,462	20,000	20,000	20,000
54510	Equipment R&M	124,462	133,473	150,000	150,000	150,000
54520	Vehicle R&M	5,776	6,890	8,000	8,000	8,000
54530	Infrastructure R&M	9,675	39,903	20,000	20,000	40,000
54630	Laboratory Analysis	25,247	21,669	30,000	30,000	30,000
54640	Sludge Disposal	95,277	91,690	100,000	100,000	110,000
54730	Postage & Shipping	-	622	-	-	-
54790	Other Services & Support	-	565	10,000	10,000	1,000
55020	Membership & Licenses	2,918	3,876	6,000	9,000	4,000
55021	Education & Training	586	2,758	4,000	4,000	4,000

Account	Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	Amended FY 15-16 Budget	FY16-17 Proposed Budget
55022	Conference/Meeting Expenses	1,177	328	2,000	2,000	2,000
55023	Meals & Travel	1,089	1,461	1,200	1,200	1,200
55030	Inventory Write-Off	(319)	-	-		
55031	Bad Debt Write Off	13,047	16,967	5,000	15,000	15,000
55090	Contingency	-	-	10,000	10,000	10,000
56900	Depreciation Expense	921,366	938,835	925,000	940,000	940,000
57100	Interest Payment	32,828	30,384	28,123	28,123	25,632
57200	Loan Administration Fees	6,728	5,996	5,625	5,625	5,625
		2,091,345	2,109,062	2,213,148	2,241,148	2,302,657
	Income/(Loss) from Operations	294,862	355,609	271,852	243,852	589,343
<b>Other expenditures</b>						
	Budget Allocation of Administrative Expenses	234,460	249,771	311,610	314,010	330,467
57000	Principal Payment	242,945	245,994	248,460	248,460	250,951
		477,406	495,765	560,070	562,470	581,419
	Surplus/(Deficit) of Rate Revenue	(182,544)	(140,156)	(288,218)	(318,618)	7,924
<b>CAPITAL EXPENDITURES</b>						
56300	Automobiles	-	28,464	50,000	50,000	35,000
56310	Heavy Vehicles	334,966	-	-	-	150,000
56430	Other Equipment	-	-	-	-	50,000
		334,966	50,000	50,000	50,000	235,000

KENTUCKY INFRASTRUCTURE AUTHORITY  
REPAYMENT SCHEDULE  
LOAN #F08-03  
BEREA, 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	\$12,500.00
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	\$25,000.00
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	\$3,240,834.12	\$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	\$3,118,810.70	\$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	\$2,499,480.59	\$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
<b>Totals</b>	<b>\$5,000,000.00</b>	<b>\$529,643.73</b>		<b>\$5,529,643.73</b>	<b>\$132,275.93</b>	<b>\$0.00</b>	<b>\$5,661,919.66</b>		<b>\$125,000.00</b>	

Created by KIA on 12/7/2010

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

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

Payment Date	Principal Due	Interest Due	Interest Rate	Principal & Interest	Servicing Fee	Credit Due	Total Payment	Principal Balance	R & M Reserve	Total Reserve
12/01/06	\$110,963.04	\$24,500.00	1.0000%	\$135,463.04	\$4,900.00	\$0.00	\$140,363.04	\$4,900,000.00	\$25,000.00	\$25,000.00
06/01/07	\$113,846.47	\$24,445.18	1.0000%	\$138,291.65	\$4,889.04	\$0.00	\$143,180.69	\$4,889,036.96	\$25,000.00	\$25,000.00
12/01/07	\$114,415.69	\$23,875.96	1.0000%	\$138,291.65	\$4,775.19	\$0.00	\$143,066.84	\$4,775,190.49	\$25,000.00	\$50,000.00
06/01/08	\$114,987.77	\$23,303.88	1.0000%	\$138,291.65	\$4,660.77	\$0.00	\$142,952.42	\$4,660,774.80	\$25,000.00	\$50,000.00
12/01/08	\$115,562.71	\$22,728.94	1.0000%	\$138,291.65	\$4,545.79	\$0.00	\$142,837.44	\$4,545,787.03	\$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	\$4,430,224.32	\$25,000.00	\$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	\$4,314,083.80	\$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	\$4,197,362.57	\$25,000.00	\$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	\$4,080,057.73	\$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	\$3,962,166.37	\$25,000.00	\$125,000.00
12/01/11	\$119,073.22	\$19,218.43	1.0000%	\$138,291.65	\$3,843.69	\$0.00	\$142,135.33	\$3,843,685.55	\$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	\$3,724,612.33	\$25,000.00	\$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	\$3,604,943.74	\$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	\$3,484,676.82	\$25,000.00	\$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	\$3,363,808.56	\$25,000.00	\$200,000.00
06/01/14	\$122,079.97	\$16,211.68	1.0000%	\$138,291.65	\$3,242.34	\$0.00	\$141,533.98	\$3,242,335.96	\$25,000.00	\$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	\$3,120,255.99	\$25,000.00	\$250,000.00
06/01/15	\$123,303.82	\$14,987.83	1.0000%	\$138,291.65	\$2,997.57	\$0.00	\$141,289.21	\$2,997,565.62	\$25,000.00	\$250,000.00
12/01/15	\$123,920.34	\$14,371.31	1.0000%	\$138,291.65	\$2,874.26	\$0.00	\$141,165.91	\$2,874,261.80	\$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	\$2,750,341.47	\$25,000.00	\$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	\$2,625,801.53	\$25,000.00	\$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	\$2,500,638.89	\$25,000.00	\$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	\$2,374,850.43	\$25,000.00	\$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	\$2,248,433.04	\$25,000.00	\$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	\$2,121,383.56	\$25,000.00	\$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	\$1,993,698.82	\$25,000.00	\$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	\$1,865,375.67	\$25,000.00	\$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	\$1,736,410.90	\$25,000.00	\$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	\$1,606,801.30	\$25,000.00	\$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	\$1,476,543.66	\$25,000.00	\$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	\$1,345,634.73	\$25,000.00	\$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	\$1,214,071.26	\$25,000.00	\$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	\$1,081,849.96	\$25,000.00	\$250,000.00
06/01/23	\$133,546.81	\$4,744.84	1.0000%	\$138,291.65	\$948.97	\$0.00	\$139,240.62	\$948,967.57	\$25,000.00	\$250,000.00
12/01/23	\$134,214.55	\$4,077.10	1.0000%	\$138,291.65	\$815.42	\$0.00	\$139,107.07	\$815,420.76	\$25,000.00	\$250,000.00
06/01/24	\$134,885.62	\$3,406.03	1.0000%	\$138,291.65	\$681.21	\$0.00	\$138,972.85	\$681,206.21	\$25,000.00	\$250,000.00
12/01/24	\$135,560.05	\$2,731.60	1.0000%	\$138,291.65	\$546.32	\$0.00	\$138,837.97	\$546,320.59	\$25,000.00	\$250,000.00
06/01/25	\$136,237.85	\$2,053.80	1.0000%	\$138,291.65	\$410.76	\$0.00	\$138,702.41	\$410,760.54	\$25,000.00	\$250,000.00
12/01/25	\$136,919.03	\$1,372.62	1.0000%	\$138,291.65	\$274.52	\$0.00	\$138,566.17	\$274,522.69	\$25,000.00	\$250,000.00
06/01/26	\$137,603.67	\$687.98	1.0000%	\$138,291.65	\$137.60	\$0.00	\$138,429.25	\$137,603.66	\$25,000.00	\$250,000.00
								(\$0.00)		
<b>Totals</b>	<b>\$5,000,000.00</b>	<b>\$528,837.33</b>		<b>\$5,528,837.33</b>	<b>\$105,767.47</b>	<b>\$0.00</b>	<b>\$5,634,604.80</b>		<b>\$250,000.00</b>	

**Berea, Kentucky**

Utility Refunding Revenue Bonds, Series 2013

FINAL: Sold to Raymond James on 3.21.13; Date &amp; 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
<b>Total</b>	<b>\$9,520,000.00</b>	<b>-</b>	<b>\$2,101,754.17</b>	<b>\$11,621,754.17</b>	<b>\$5,602,556.14</b>	<b>\$17,224,310.31</b>