

BUDGET

**FISCAL YEAR
2012-2013**

**CITY OF BEREA
KENTUCKY**



City of Berea 2012-2013 Budget

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Mayor

Steven Connelly

City Council

Richard Bellando

Virgil Burnside

Violet Farmer

Truman Fields

Diane Kerby

Jerry Little

Ronnie Terrill

Billy Wagers

City Administrator

Randy Stone

Department Heads

Roy Curtis, Fire Chief

Ed Fortner, Utilities Manager

David Gregory, Police Chief

Belle Jackson, Tourism Director

Maggy Kriebel, Parks Director

Susan Meeks, Finance Director

Tom McCay, Director of Business Development

Paul Schrader, GIS Director/Land Surveyor

Tim Taylor, Public Works Director

Dale VanWinkle, Codes Administrator

Commission Director

Doris Wyatt, Housing Authority

Board Chairpersons

Industrial Authority

Mayor Steven Connelly

Audit and Finance Committee

Virgil Burnside

Housing Authority

Betty Olinger

Planning Commission

George Oberst

Tourism Commission

Gary McCormick

Board of Adjustments

Paul Dean



CITY OF BEREA

MAYOR'S OFFICE

STEVEN CONNELLY
MAYOR

212 CHESTNUT STREET • BEREA, KENTUCKY 40403
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mayor@cityofberea.com

TO: City Council and Citizens of Berea, Kentucky

RE: Budget Message for fiscal year 2012-13

This budget demonstrates that the Mayor, City Council and City Staff are committed to fulfilling the goals of Berea's strategic plan: to provide high quality services to our citizens, safely, consistently and ethically, while protecting the City's financial integrity. It begins with the realistic prediction supported by comments from our industrial partners that employment will remain steady or increase over the next twelve months, and it continues with the derivative assumption that the City's three main sources of revenue--occupational license fees, utility franchise fees, and insurance premium taxes--will remain constant. Though we expect to meet our revenue projections, the City will safeguard our \$4,523,530 cash reserve by continuing to operate within the limits of our cash flow and refrain from spending, especially on capital items, until the anticipated income is in the bank. Based upon our audit history, this anticipated income will support the 2012-13 budget.

Those citizens who are eager to study this document will do well to remember that the budget is a financial plan that anticipates revenue and authorizes, but does not require, spending. In fact, the guiding principle of "understating revenues and overstating expenses" is a tactic to ensure that a surplus will remain in the bank on June 30, 2013. Even though this budget projects an ending General Fund balance of \$1,327,688, the General Fund will not be allowed to drop to that level unless a true emergency occurs. With proper cash flow management, the City will end the fiscal year with a much larger General Fund balance.

This year's budget was prepared with the recently purchased Springbrook financial software system. Its templates have created many changes to our budget format. There is a new chart of accounts. The same line items are used consistently among departments. The subdivisions within the police and fire departments have been eliminated. The former capital project fund (Fund 35) has become Department 35 in the General Fund.

By adopting this budget, the City Council has fulfilled its obligations prescribed in KRS 83A.130(12) to provide sufficient revenue to operate city government and to appropriate funds for the orderly management of city resources.

In summary, this budget:

- Funds a two percent (2%) rise to payroll for each employee;
- Retains Bluegrass Family Health Insurance Company as the provider for employee health insurance with a ten percent (10%) reduction in annual premium costs;
- Funds one additional police officer for patrol;
- Obtains property and casualty insurance through Travelers Insurance Company while limiting the increase in premium to four percent (4%);
- Funds the purchase of four (4) additional police vehicles;
- Funds the purchase of two (2) Pick-up trucks, a Skag mower, salt box, snow plow, and rubber-tired backhoe for the Public Works Department;
- Funds construction of a new water feature at the pool;
- Allocates the City's share of the following road projects in conjunction with the Kentucky Transportation Cabinet: Menelaus Road, US-25 North, Bratcher Lane and the final phase of the Berea Bypass;
- Funds construction of the Indian Fort Shared-use path and the Water Street drainage projects;
- Meets the City's annual debt service obligations by funding final payment of the Moore Farm industrial park bank loan; final payment of the 1999 park bond (\$229,612.50); and final payment of the five-year, front-loaded portion of the 2008 Recreation Park and Industrial Park infrastructure bond (\$478,857.50). Final payment of the entire Recreation Park expansion bond will occur in 2017;
- Approves spending by the Tourism Commission to promote Berea through advertising and the offering of Learn-Shops and to advance tourism by funding three (3) capital projects: the renovation of 300 Chestnut Street (the former McMahan service station); connecting the Mayde Road shared-use path with the 595 shared-use path; and designing a city-wide signage and way-finding program with Berea College;
- Approves spending by the Berea Municipal Utility to pay its long-term debt obligations, to pay for wholesale costs of water and electricity, and to upgrade utility infrastructure with the following projects:
 - Funding the Exit-76 waterline loop;
 - Funding the Walnut Meadow Creek pump station replacement; and
 - Funding the Terrill Branch sewer line extension;

Money to operate BMU comes from loans, grants, and the payment of bills for service.

Water and Sewer rates for 2012-13 will not increase. Electric rates have been raised twelve percent (12%) for three reasons: an 8.2% increase imposed by KU on BMU's wholesale cost to purchase electricity; reduced sales by BMU during the warm winter; and the increased cost of operations since 2007.


Just as KRS 83A.130(12) places responsibilities on the City Council, it also requires the Mayor and City Administrator to report to the Council and the public on the condition and needs of city government and to make recommendations for actions by the Council deemed in the public interest. One such issue is the amount of fixed and flexible spending available to the City as shown by the present budget. If the Council subtracts the fixed costs for personnel, debt service and transfers from the General Fund that are pledged to support capital projects from available annual revenues, the City has only \$832,207 with which to operate.

Less than one million dollars in flexible spending underscores a need for the City Council to grapple with the issues of funding services for a growing population in a time of slow economic growth. Over the next twelve months, the City Council should consider the City's options. What costs can be reduced? What services are essential? What sources of revenue can be added or expanded? The budget for 2012-13 is sound. But long term issues will confront the Council as it considers next year's budget? What steps must be taken to ensure that the City can continue to provide high quality services to our citizens, safely, consistently and ethically, while protecting the City's financial integrity? Now is not too soon to begin considering this issue.

Respectfully submitted:



Steven Connelly, Mayor



Randall Stone, City Administrator

BUDGET ORGANIZATION

Governmental Funds

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

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

<u>Name</u>	<u>Fund No.</u>
General Fund.....	10
Municipal Road Aid.....	22
Tourism Fund.....	28
Industrial Development Authority Fund	29
Police Restricted Fund-State	53
Berea Corridor Engineering.....	55
Police Restricted Fund-Federal Equitable Sharing	57
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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

	010	022	028	029	053	055	057	058	064	066	
	General Fund	Road Aid	Tourism	Industrial Dev	Police Restricted - State	Berea Corridor	Police Restricted - Fed	Menelaus Pike	Prospect Street	US 25 North	TOTAL
FUND BALANCE @ JULY 1*	\$ 5,600,000	\$ 250,000	\$ 500,000	\$ 250,000	\$ 22,500	\$ -	\$ 18,500	\$ 5,198	\$ -	\$ 282	\$ 6,646,480
REVENUE											
Tax	1,557,500	205,000	870,000	-	-	-	-	-	-	-	2,632,500
Licenses & Permits	5,348,010	-	-	-	-	-	-	-	-	-	5,348,010
Charges for Service	141,500	-	55,000	9,637	-	-	-	-	-	-	206,137
Fines & Forfeitures	6,900	-	-	-	-	-	-	-	-	-	6,900
Intergovernmental Revenues	1,979,125	-	15,000	-	-	-	-	-	-	-	1,994,125
Investment Income	35,500	250	4,200	-	-	-	100	10	-	-	40,060
Other Financing Sources	90,050	-	-	1,500	5,150	286,000	2,000	750,000	-	196,515	1,331,215
Transfers from Other Funds	(901,363)	-	-	194,463	-	-	-	550,000	156,900	-	-
TOTAL REVENUE	8,257,222	205,250	944,200	205,600	5,150	286,000	2,100	1,300,010	156,900	196,515	11,558,947
EXPENDITURES											
Personnel Services	5,598,467	-	288,639	-	-	-	-	-	-	-	5,887,106
Utility Services	390,070	-	24,900	-	-	-	-	-	-	-	414,970
Materials & Supplies	889,350	-	23,700	-	-	-	-	-	-	-	913,050
Services & Support	1,233,150	200,000	419,000	-	-	-	-	-	-	-	1,852,150
Other Expenditures	437,167	-	325,500	-	6,000	-	-	-	-	-	768,667
Capital Outlay	3,334,145	-	355,000	78,500	15,000	286,000	-	1,300,000	156,900	196,515	5,722,060
Debt Service	728,185	-	-	127,100	-	-	-	-	-	-	855,285
TOTAL EXPENDITURES	12,610,534	200,000	1,436,739	205,600	21,000	286,000	-	1,300,000	156,900	196,515	16,413,288
Revenue Over/Under	(4,353,312)	5,250	(492,539)	-	(15,850)	-	2,100	10	-	-	(4,854,341)
ENDING FUND BALANCE	1,246,688	255,250	7,461	250,000	6,650	-	20,600	5,208	-	282	1,792,139

GENERAL FUND SUMMARY
FUND 10

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
FUND BALANCE @ JULY 1*	\$ 6,032,871	\$ 5,427,588	\$ 5,600,000	\$ 5,905,585	\$ 5,600,000
REVENUE					
Property Tax	1,652,860	1,714,360	1,560,200	1,568,200	1,557,500
Licenses & Permits	5,763,667	6,597,390	5,047,200	5,252,200	5,348,010
Charges for Service	163,308	153,105	134,050	131,550	141,500
Fines & Forfeitures	14,787	12,028	11,900	11,900	6,900
Intergovernmental Revenues	358,066	365,208	440,653	473,653	1,979,125
Investment Income	109,939	71,318	46,225	41,210	35,500
Other Financing Sources	219,062	108,822	240,100	110,402	90,050
Transfers from Other Funds	(45,094)	(99,730)	(1,150,000)	(826,665)	(901,363)
TOTAL REVENUE	8,236,595	8,922,500	6,330,328	6,762,450	8,257,222
EXPENDITURE SUMMARY BY DEPARTMENT:					
General Government					
General Services	1,372,824	1,218,165	1,246,957	1,279,710	1,275,637
Administration Department	311,322	322,504	329,600	339,448	322,291
Business Development	69,727	70,499	114,091	112,106	95,244
Mayor and City Council	168,539	203,875	302,680	307,557	316,937
Finance	301,075	340,974	925,700	609,000	479,600
Capital Projects	418,359	300,750	1,037,050	963,357	2,547,000
Total Administrative	<u>2,641,846</u>	<u>2,456,766</u>	<u>3,956,078</u>	<u>3,611,178</u>	<u>5,036,709</u>
Public Safety					
Police	2,206,644	2,361,556	2,573,593	2,645,284	2,660,350
Fire	1,536,114	1,220,009	1,459,726	1,461,062	1,517,700
Total Public Safety	<u>3,742,758</u>	<u>3,581,565</u>	<u>4,033,319</u>	<u>4,106,346</u>	<u>4,178,050</u>
Streets	1,123,154	1,298,035	1,636,050	1,632,700	1,748,994
Codes and Planning	256,687	289,491	444,129	397,625	405,900
Parks					
Parks Operation	430,644	468,597	744,922	672,806	684,483
Swimming Pool	163,615	180,359	249,400	235,600	350,600
Intergenerational Center	19,840	23,682	39,200	39,200	47,200
Total Parks	<u>614,099</u>	<u>672,638</u>	<u>1,033,522</u>	<u>947,606</u>	<u>1,082,283</u>
GIS/Land Surveying	<u>149,041</u>	<u>146,007</u>	<u>197,064</u>	<u>197,813</u>	<u>158,598</u>
TOTAL EXPENDITURES	8,527,585	8,444,502	11,300,162	10,893,268	12,610,534
REVENUE OVER/(UNDER) EXPENDITURES	(290,990)	477,998	(4,969,834)	(4,130,818)	(4,353,312)
ENDING FUND BALANCE @ JUNE 30	<u>\$ 5,741,881</u>	<u>\$ 5,905,586</u>	<u>\$ 630,166</u>	<u>\$ 1,774,767</u>	<u>\$ 1,246,688</u>

*Beginning with the Fiscal Year Ending June 30, 2013 the Capital Projects Fund ("Fund 35") has been added as a department of the General Fund and eliminated as separate governmental fund. For comparative purposes, the audited amounts listed above for Fiscal Years Ended June 30, 2010 and June 30, 2011 as well as budgeted amounts for Fiscal Year Ending June 30, 2012 are a combination of the the General Fund totals and Fund 35 totals including beginning and ending fund balances.

GENERAL FUND REVENUES BY SOURCE
FUND 10

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
TAXES					
41000 General Property Taxes	\$ 581,540	\$ 569,149	\$ 540,000	\$ 540,000	\$ 540,000
41010 Vehicle Property Tax	35,770	44,872	35,000	35,000	35,000
41020 Public Service Property Tax	6,555	13,610	8,600	8,600	8,600
41030 Delinquent Property Tax	4,585	5,113	7,000	5,000	6,000
41040 In Lieu of Property Taxes	21,640	10,000	9,000	9,000	9,300
41050 Bank Depository Fees	56,414	58,649	58,600	58,600	58,600
41100 State Telecommunication Tax	123,621	123,611	130,000	130,000	120,000
41200 Franchise Fee	822,735	889,355	772,000	782,000	780,000
SUBTOTAL	<u>1,652,860</u>	<u>1,714,360</u>	<u>1,560,200</u>	<u>1,568,200</u>	<u>1,557,500</u>
LICENSES & PERMITS					
42000 Business License	5,285	6,085	5,000	5,000	5,000
42010 OL - Payroll	4,632,072	5,181,268	4,100,000	4,300,000	4,400,000
42020 OL - Net Profit	295,406	556,415	250,000	250,000	250,000
42030 OL - Insurance	771,916	756,002	600,000	600,000	600,000
42040 OL - Individual	7,636	24,410	14,000	14,000	15,000
42100 Building Permits	29,481	31,513	30,000	35,000	30,000
42110 Electrical Permits	19,708	40,845	35,000	35,000	35,000
42120 Mechanical Permits	-	-	12,000	12,000	12,000
42200 Burn Permits	5	2	200	200	10
42300 Street Cut Permits	2,158	850	1,000	1,000	1,000
SUBTOTAL	<u>5,763,667</u>	<u>6,597,390</u>	<u>5,047,200</u>	<u>5,252,200</u>	<u>5,348,010</u>
CHARGES FOR SERVICES					
44000 Plat Review Fees	4,719	4,140	4,500	5,000	5,000
44010 Demolition/Clean Up	-	690	2,000	2,000	2,000
44100 GIS Mapping Fees	24	-	100	100	100
44200 Court costs	31,991	17,151	19,500	16,500	16,500
44210 Accident Reports	1,288	2,393	1,800	1,800	1,800
44220 Fingerprint Fees	490	1,160	800	800	800
44230 Special Police Services	-	3,634	1,350	1,350	3,600
44240 10K Race	11,780	12,031	10,000	10,000	8,700
44300 Park Concessions	20,083	21,598	15,000	15,000	19,000
44310 Pool Concessions	26,000	25,022	27,000	27,000	25,000
44320 Softball Fees	1,350	325	-	-	-
44330 Swimming Pool Fees	62,724	62,524	50,000	50,000	57,000
44340 Aerobics Classes	2,859	2,437	2,000	2,000	2,000
SUBTOTAL	<u>163,308</u>	<u>153,105</u>	<u>134,050</u>	<u>131,550</u>	<u>141,500</u>
FINES & FORFEITURES					
45000 Parking Fines	7,372	4,330	8,000	8,000	3,000
45010 Court Restitution	370	1,190	400	400	400
45020 Codes Violation	310	1,037	300	300	300

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
45050 Penalties & Interest	6,735	5,471	3,200	3,200	3,200
SUBTOTAL	14,787	12,028	11,900	11,900	6,900
INTERGOVERNMENTAL REVENUES					
46000 School Resource Officer	72,783	73,683	70,000	70,000	70,000
46100 Police Incentive	104,126	102,425	89,900	89,900	95,000
46110 Fire Incentive	66,124	73,192	66,000	66,000	66,000
46200 County Fire Contribution	38,000	38,000	38,000	38,000	38,000
46210 County Park Contribution	17,500	18,125	18,125	18,125	18,125
46300 Grant Proceeds	59,533	59,784	158,628	191,628	1,692,000
SUBTOTAL	358,066	365,208	440,653	473,653	1,979,125
INVESTMENT INCOME					
47000 Interest on Checking	1,285	481	1,225	1,210	500
47100 Interest on CDs	108,654	70,836	45,000	40,000	35,000
SUBTOTAL	109,939	71,318	46,225	41,210	35,500
OTHER FINANCING SOURCES					
48010 Cell Tower Rent	9,458	11,081	11,000	11,000	11,000
48020 Park Rental Fees	4,805	3,725	1,700	1,700	1,700
48030 Field Rental Fees	125	-	800	800	1,200
48040 Folk Center Rental Fees	15,742	15,862	15,700	15,700	15,450
48050 IGC - Rent	19,563	19,450	17,200	17,200	17,000
48060 Courtroom Rent	23,477	23,477	23,500	23,500	23,500
48080 Broadway Center Rent	9,495	11,180	10,000	10,000	10,000
48090 Misc. Rent & Royalties	-	-	-	-	-
48200 Insurance Proceeds	17,717	6,668	-	20,302	-
48500 Contributed Capital	104,500	-	150,000	-	-
48600 Sale of Capital Asset	1,371	2,847	1,000	1,000	1,000
48900 Miscellaneous Income	12,809	14,533	9,200	9,200	9,200
SUBTOTAL	219,062	108,822	240,100	110,402	90,050
TRANSFERS					
49000 Transfer to/from Other Funds	(45,094)	(99,730)	(1,150,000)	(826,665)	(901,363)
SUBTOTAL	(45,094)	(99,730)	(1,150,000)	(826,665)	(901,363)
TOTAL REVENUE	\$ 8,236,595	\$ 8,922,500	\$ 6,330,328	\$ 6,762,450	\$ 8,257,222

**2012-2013 BUDGET
FEE SCHEDULE BY DEPARTMENT**

FINANCE

Business License

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

Taxes

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

PARKS AND RECREATION

Facility Rentals

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

Swimming Pool

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

Programs

Quilting Workshops	\$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
Additional Inspection (beyond 2 trips)	\$30/trip
Demolition permit	\$20/structure

Mechanical Permits

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

Sign Permits

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

Electrical Fees

Residential: Single Family 100 AMP Service	\$135
Residential: Single Family 200 AMP Service	\$150
Residential: Single Family 400 AMP Service	\$200
Residential: Duplex 200 AMP	\$225
Residential: Duplex 400 AMP	\$250
Commercial Multifamily (less than \$50,000) 200 AMP Service	\$175 + \$25/unit
Commercial Multifamily (less than \$50,000) 400 AMP Service	\$320 + \$25/unit
Commercial Multifamily (less than \$50,000) 600 AMP Service	\$450 + \$25/unit
Commercial Multifamily (less than \$50,000) 800 AMP Service	\$560 + \$25/unit
Commercial Multifamily (less than \$50,000) 1000 AMP Service	\$650 + \$25/unit
Contract Based Pricing - \$50,000-\$200,000	Contract x 0.010

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

Application Fees and Other Service Fees

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

Maps and Photos

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

Plat Fees

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

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

FIRE DEPARTMENT

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

POLICE DEPARTMENT

Reports

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

Parking Violations

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

Service Fee

Warrant	\$30
Summons	\$30

Other

Fingerprints	\$10
Parade Permit	\$50/event

UTILITIES

Electric Connection Fee

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

Water Connection Fee

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

Sewer Connection Fees

Inside City Limits Connecting to BMU Water System

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

Inside Limits Not Connected to BMU Water System

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

Outside City Limits Not Connected to BMU Water System

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

Disconnection and Penalties

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

GENERAL FUND EXPENDITURES BY DEPARTMENT

GENERAL GOVERNMENT

1000

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
PERSONNEL SERVICES					
51001 Salaries: Full-time	\$ 24,310	\$ 24,686	\$ 24,400	\$ 24,400	\$ 24,866
51002 Salaries: PT/Seasonal/Temp	18,926	13,074	18,500	14,500	12,240
51003 Salaries: Overtime	-	-	1,000	500	500
51102 Medical and Life Ins.	4,624	2,882	670	670	668
51103 City Pension Contributions	3,938	4,187	4,820	4,820	5,061
51104 City FICA Contributions	2,605	2,255	2,735	2,550	2,364
51105 Medicare	609	528	641	641	553
SUBTOTAL	<u>55,012</u>	<u>47,612</u>	<u>52,766</u>	<u>48,081</u>	<u>46,252</u>
UTILITIES					
52000 Telephone	35,495	37,668	35,000	35,000	37,100
52100 Electric - Buildings	36,691	37,983	36,300	36,800	36,800
52200 Natural Gas	9,139	9,703	14,000	13,000	13,000
52300 Water Service	1,435	1,387	1,600	1,700	1,700
52400 Sewer Service	907	878	1,000	1,100	1,100
52500 Waste Collection	2,594	2,945	2,700	2,700	2,500
52600 Website & Email Hosting	5,205	10,899	20,000	20,000	20,000
52700 Internet & Cable Service	-	-	-	-	-
SUBTOTAL	<u>91,466</u>	<u>101,463</u>	<u>110,600</u>	<u>110,300</u>	<u>112,200</u>
MATERIALS & SUPPLIES					
53010 General Operating Supplies	1,559	1,054	2,000	2,000	2,000
53040 Janitorial Supplies	14,501	13,014	15,000	15,000	15,000
SUBTOTAL	<u>16,060</u>	<u>14,068</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>
SERVICES & SUPPORT					
54012 IT Support & Service	19,127	16,295	20,000	20,000	30,000
54310 Unemployment Insurance	4,524	3,623	4,980	9,000	4,500
54320 Employee Disability Insurance	4,433	4,191	4,500	4,500	4,500
54330 Workers Comp. Insurance	139,575	145,065	146,000	156,418	162,000
54340 Property Insurance	26,781	22,465	25,000	23,000	25,000
54350 General Liability Insurance	259,920	109,017	110,700	109,000	115,000
54500 Building & Grounds R&M	29,066	19,425	22,500	39,500	20,000
54510 Equipment R&M	-	-	1,000	1,000	1,000
SUBTOTAL	<u>483,426</u>	<u>320,081</u>	<u>334,680</u>	<u>362,418</u>	<u>362,000</u>
OTHER EXPENDITURES					
55100 Special Programs	-	1,536	3,000	13,000	10,000
SUBTOTAL	<u>-</u>	<u>1,536</u>	<u>3,000</u>	<u>13,000</u>	<u>10,000</u>
DEBT SERVICES					
57000 Principal Payment	620,000	645,000	660,000	660,000	680,000

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
57100 Interest Payment	<u>106,860</u>	<u>88,405</u>	<u>68,911</u>	<u>68,911</u>	<u>48,185</u>
SUBTOTAL	<u>726,860</u>	<u>733,405</u>	<u>728,911</u>	<u>728,911</u>	<u>728,185</u>
 TOTAL EXPENDITURES	 <u>\$ 1,372,824</u>	 <u>\$ 1,218,165</u>	 <u>\$ 1,246,957</u>	 <u>\$ 1,279,710</u>	 <u>\$ 1,275,637</u>

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

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

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

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

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
4/17/2008	-	-	-	-	-
6/1/2008	-	-	11,033.91	11,033.91	-
6/30/2008	-	-	-	-	11,033.91
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
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
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
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
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
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
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
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
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
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
4/17/2008	-	-	-	-	-
6/1/2008	-	-	7,699.23	7,699.23	-
6/30/2008	-	-	-	-	7,699.23
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
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
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
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
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
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
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
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
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
12/1/2017	255,000.00	3.30%	4,207.50	259,207.50	-
6/30/2018	-	-	-	-	259,207.50
Total	2,254,686.00		360,623.59	2,615,309.59	-

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

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
4/17/2008	-	-	-	-	-
6/1/2008	-	-	3,334.68	3,334.68	-
6/30/2008	-	-	-	-	3,334.68
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
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
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
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
12/1/2012	235,288.00	2.70%	3,176.39	238,464.39	-
6/1/2013	-	-	-	-	-
6/30/2013	-	-	-	-	238,464.39
Total	1,120,314.00		75,344.07	1,195,658.07	-

ADMINISTRATION

ACTIVITIES

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

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

STAFFING LEVELS

ADMINISTRATION

<u>POSITION</u>		<u>AUTHORIZED NUMBER</u>
City Administrator/Clerk	Randy Stone	1
Corporation Counsel	James T. Gilbert	1
Associate Clerk/Administrative Assistant	Cheryl Chasteen	1

BUILDING MAINTENANCE

Janitors	Earl Seals Rick Abney	2
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GENERAL FUND EXPENDITURES BY DEPARTMENT

ADMINISTRATION

1005

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
<u>PERSONNEL SERVICES</u>					
51001 Salaries: Full-time	\$ 198,605	\$ 194,716	\$ 200,000	\$ 200,000	\$ 202,000
51002 Salaries: PT/Seasonal/Temp	-	-	-	6,048	-
51003 Salaries: Overtime	3,022	2,923	2,400	2,700	2,400
51102 Medical and Life Ins.	12,986	13,966	15,000	15,000	11,422
51103 City Pension Contributions	32,433	34,472	33,000	37,000	33,331
51104 City FICA Contributions	11,476	11,703	13,000	13,000	11,377
51105 Medicare	2,684	2,737	3,000	3,000	2,661
SUBTOTAL	<u>261,206</u>	<u>260,517</u>	<u>266,400</u>	<u>276,748</u>	<u>263,191</u>
<u>MATERIALS & SUPPLIES</u>					
53000 General Office Supplies	3,417	5,069	6,000	6,000	6,000
53001 Books/Manuals/Periodicals	8,475	8,818	7,700	8,800	8,800
53200 Uniforms & Gear	358	369	500	500	500
53300 Fuel	1,341	3,689	3,800	2,800	3,000
53500 Office Furniture & Equipment	-	551	4,000	3,000	2,000
SUBTOTAL	<u>13,591</u>	<u>18,496</u>	<u>22,000</u>	<u>21,100</u>	<u>20,300</u>
<u>SERVICES & SUPPORT</u>					
54000 Legal Services	1,467	711	1,000	1,400	1,100
54090 Other Professional Services	10,278	13,163	7,000	7,000	6,000
54100 Advertising	4,481	6,389	5,000	5,000	5,000
54200 Equipment Rent/Lease	5,091	5,031	5,700	5,200	5,000
54730 Postage & Shipping	10,310	12,589	15,000	16,000	15,000
54740 Printing & Copy Services	142	-	1,500	1,000	1,000
SUBTOTAL	<u>31,769</u>	<u>37,883</u>	<u>35,200</u>	<u>35,600</u>	<u>33,100</u>
<u>OTHER EXPENDITURES</u>					
55020 Membership & Licenses	1,280	1,800	1,700	1,700	1,700
55021 Education & Training	475	924	500	500	-
55022 Conference/Meeting Expenses	3,001	2,884	3,800	3,800	3,500
55023 Meals & Travel	-	-	-	-	500
SUBTOTAL	<u>4,756</u>	<u>5,608</u>	<u>6,000</u>	<u>6,000</u>	<u>5,700</u>
 TOTAL EXPENDITURES	 <u>\$ 311,322</u>	 <u>\$ 322,504</u>	 <u>\$ 329,600</u>	 <u>\$ 339,448</u>	 <u>\$ 322,291</u>

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 factors to the Industrial Parks and bringing new retail establishments to the City.

STAFFING LEVELS

ADMINISTRATION

<u>POSITION</u>		AUTHORIZED NUMBER
Business Development Director	Thomas McCay	1

GENERAL FUND EXPENDITURES BY DEPARTMENT

BUSINESS DEVELOPMENT

1009

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
PERSONNEL SERVICES					
51001 Salaries: Full-time	\$ 45,790	\$ 45,168	\$ 47,880	\$ 50,000	\$ 51,000
51102 Medical and Life Ins.	7,062	7,681	7,900	7,900	8,058
51103 City Pension Contributions	7,173	7,667	9,100	9,100	9,786
51104 City FICA Contributions	2,460	2,503	3,000	3,000	3,120
51105 Medicare	575	585	700	700	780
SUBTOTAL	<u>63,060</u>	<u>63,604</u>	<u>68,580</u>	<u>70,700</u>	<u>72,744</u>
MATERIALS & SUPPLIES					
53000 General Office Supplies	770	848	1,800	1,000	1,000
53001 Books/Manuals/Periodicals	-	-	250	250	250
53200 Uniforms & Gear	-	197	250	250	250
53300 Fuel	1,092	2,337	4,000	2,500	4,000
53500 Office Furniture & Equipment	-	-	2,200	2,395	500
SUBTOTAL	<u>1,862</u>	<u>3,382</u>	<u>8,500</u>	<u>6,395</u>	<u>6,000</u>
SERVICES & SUPPORT					
54000 Legal Services	-	-	1,000	1,000	-
54090 Other Professional Services	-	-	1,000	1,000	1,000
54100 Advertising	2,529	500	1,500	1,500	2,500
54520 Vehicle R&M	377	881	1,500	1,500	2,500
54740 Printing & Copy Services	4	-	500	500	2,000
SUBTOTAL	<u>2,910</u>	<u>1,381</u>	<u>5,500</u>	<u>5,500</u>	<u>8,000</u>
OTHER EXPENDITURES					
55020 Membership & Licenses	250	561	800	800	1,000
55021 Education & Training	-	-	1,000	1,000	1,000
55022 Conference/Meeting Expenses	1,645	1,571	5,000	3,000	3,000
55023 Meals & Travel	-	-	-	-	3,500
SUBTOTAL	<u>1,895</u>	<u>2,132</u>	<u>6,800</u>	<u>4,800</u>	<u>8,500</u>
CAPITAL OUTLAY					
56300 Automobile	-	-	24,711	24,711	-
SUBTOTAL	<u>-</u>	<u>-</u>	<u>24,711</u>	<u>24,711</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 69,727</u>	<u>\$ 70,499</u>	<u>\$ 114,091</u>	<u>\$ 112,106</u>	<u>\$ 95,244</u>

CITY COUNCIL/MAYOR

ACTIVITIES

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

STAFFING LEVELS

ADMINISTRATION

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

GENERAL FUND EXPENDITURES BY DEPARTMENT

MAYOR/CITY COUNCIL

1010

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
PERSONNEL SERVICES					
51002 Salaries: Mayor/Council	\$ 50,400	\$ 50,000	\$ 52,800	\$ 52,800	\$ 52,800
51104 City FICA Contributions	3,125	3,100	3,274	3,274	3,274
51105 Medicare	731	725	766	766	766
SUBTOTAL	<u>54,256</u>	<u>53,825</u>	<u>56,840</u>	<u>56,840</u>	<u>56,840</u>
SERVICES & SUPPORT					
54510 Equipment R&M	7,538	5,632	7,000	7,000	7,000
54770 Public Transportation	27,498	32,081	27,800	27,800	27,800
SUBTOTAL	<u>35,036</u>	<u>37,713</u>	<u>34,800</u>	<u>34,800</u>	<u>34,800</u>
OTHER EXPENDITURES					
55020 Membership & Licenses	2,619	2,619	2,620	2,620	3,577
55022 Conference/Meeting Expenses	19,334	25,647	20,000	20,000	20,000
55090 Contingency	9,212	22,672	30,000	30,000	30,000
55100 Special Programs	2,642	1,699	29,200	34,077	17,500
55300 Dog Warden - County	7,000	7,000	7,500	7,500	7,500
55310 Volunteer Firemen	25,000	25,000	25,000	25,000	25,000
55320 Bluegrass ADD	3,440	-	1,720	1,720	1,720
55330 Madison County Airport	10,000	10,000	25,000	25,000	10,000
55340 911 Support	-	-	70,000	70,000	110,000
SUBTOTAL	<u>79,247</u>	<u>94,637</u>	<u>211,040</u>	<u>215,917</u>	<u>225,297</u>
CAPITAL OUTLAY					
56230 Building Improvements	-	17,700	-	-	-
SUBTOTAL	<u>-</u>	<u>17,700</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 168,539</u>	<u>\$ 203,875</u>	<u>\$ 302,680</u>	<u>\$ 307,557</u>	<u>\$ 316,937</u>

FINANCE DEPARTMENT

ACTIVITIES

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

STAFFING LEVELS

ADMINISTRATION

<u>POSITION</u>		AUTHORIZED NUMBER
Director of Finance	Susan Meeks, CPA	1
Senior Accountant	Ellen Nalley, CPA	1
Personnel/Payroll Specialist	Jennifer Renfroe, SPHR	1
Accounts Receivable Specialist	Barbara Davis	1
Accounts Payable Specialist	Sandra Blair	1

GENERAL FUND EXPENDITURES BY DEPARTMENT

FINANCE

1015

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
PERSONNEL SERVICES					
51001 Salaries: Full-time	\$ 150,018	\$ 149,267	\$ 190,000	\$ 190,000	\$ 200,000
51002 Salaries: PT/Seasonal/Temp	1,796	-	-	-	-
51003 Salaries: Overtime	40	462	1,000	1,000	1,000
51102 Medical and Life Ins.	19,554	20,584	27,000	27,000	29,000
51103 City Pension Contributions	24,232	24,446	38,000	38,000	39,000
51104 City FICA Contributions	8,014	7,529	12,500	12,500	12,500
51105 Medicare	1,874	1,761	3,000	3,000	3,000
SUBTOTAL	<u>205,528</u>	<u>204,049</u>	<u>271,500</u>	<u>271,500</u>	<u>284,500</u>
MATERIALS & SUPPLIES					
53000 General Office Supplies	5,373	2,786	7,600	7,600	7,600
53001 Books/Manuals/Periodicals	697	732	1,500	1,500	1,500
53010 General Operating Supplies	2,934	2,765	10,500	10,500	5,000
53200 Uniforms & Gear	-	-	-	-	500
53500 Office Furniture & Equipment	9,854	9,523	25,000	16,000	2,000
SUBTOTAL	<u>18,858</u>	<u>15,806</u>	<u>44,600</u>	<u>35,600</u>	<u>16,600</u>
SERVICES & SUPPORT					
54012 IT Support & Service	9,875	19,490	5,000	5,000	-
54013 Software Maintenance	12,016	9,395	35,000	35,000	16,000
54090 Other Professional Services	49,026	71,484	57,000	48,800	50,000
54100 Advertising	1,677	731	2,600	2,600	1,000
54740 Printing & Copy Services	3,741	2,564	3,000	3,000	3,000
SUBTOTAL	<u>76,335</u>	<u>103,664</u>	<u>102,600</u>	<u>94,400</u>	<u>70,000</u>
OTHER EXPENDITURES					
55020 Membership & Licenses	150	820	1,000	1,000	1,500
55021 Education & Training	126	2,635	5,000	5,500	6,000
55023 Meals & Travel	78	-	1,000	1,000	1,000
SUBTOTAL	<u>354</u>	<u>3,455</u>	<u>7,000</u>	<u>7,500</u>	<u>8,500</u>
CAPITAL OUTLAY					
56800 Other Capital Outlay	-	14,000	500,000	200,000	100,000
SUBTOTAL	<u>-</u>	<u>14,000</u>	<u>500,000</u>	<u>200,000</u>	<u>100,000</u>
TOTAL EXPENDITURES	<u>\$ 301,075</u>	<u>\$ 340,974</u>	<u>\$ 925,700</u>	<u>\$ 609,000</u>	<u>\$ 479,600</u>

CAPITAL PROJECTS

ACTIVITIES

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

GENERAL FUND EXPENDITURES BY DEPARTMENT

CAPITAL PROJECTS

1035

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
SERVICES & SUPPORT					
54500 Building & Grounds R&M	\$ 27,904	\$ 9,093	\$ 22,050	\$ 20,050	\$ 53,000
54530 Infrastructure R&M	5,620	12,195	-	2,207	10,000
54532 Curbs & Sidewalk R&M	21,919	9,031	25,000	25,000	25,000
SUBTOTAL	<u>55,443</u>	<u>30,319</u>	<u>47,050</u>	<u>47,257</u>	<u>88,000</u>
CAPITAL OUTLAY					
56100 Building/Land Purchase	-	-	-	166,100	170,000
56130 Other Land Improvements	22,773	-	-	-	-
56230 Building Improvements	9,800	165,642	75,000	85,000	324,000
56430 Other Equipment	-	-	10,000	35,000	-
56600 Sidewalk/Shared Use Path	36,940	23,051	450,000	400,000	190,000
56610 Drainage Projects	6,172	42,675	445,000	220,000	398,000
56620 Street Design & Construction	287,231	39,063	10,000	10,000	1,377,000
SUBTOTAL	<u>362,916</u>	<u>270,431</u>	<u>990,000</u>	<u>916,100</u>	<u>2,459,000</u>
TOTAL EXPENDITURES	<u>\$ 418,359</u>	<u>\$ 300,750</u>	<u>\$ 1,037,050</u>	<u>\$ 963,357</u>	<u>\$ 2,547,000</u>

POLICE DEPARTMENT

ACTIVITIES

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

STAFFING LEVELS

ADMINISTRATION

<u>POSITION</u>		<u>AUTHORIZED NUMBER</u>
Chief of Police	David Gregory	1
Safety Officer (Part-Time)	Janice Thompson	1
Mechanic (Part-Time)	Donald Gabbard	1
Records Clerk	Barbara Lucas	1
Administrative Assistant	Kellie Todd-Beavers	1

GENERAL FUND EXPENDITURES BY DEPARTMENT

POLICE

2005

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
PERSONNEL SERVICES					
51001 Salaries: Full-time	\$ 1,237,392	\$ 1,195,076	\$ 1,261,678	\$ 1,261,678	\$ 1,291,000
51002 Salaries: PT/Seasonal/Temp	21,555	24,160	48,000	48,000	48,000
51003 Salaries: Overtime	52,892	99,188	81,000	101,000	81,000
51004 Salaries: Holidays	3,500	1,279	11,000	11,000	11,000
51005 Incentive Pay	86,561	88,622	96,100	96,100	99,200
51101 Uniform Allowance	33,300	33,300	37,200	38,750	44,800
51102 Medical and Life Ins.	162,499	180,563	187,159	187,159	156,180
51103 City Pension Contributions	217,933	229,106	273,266	279,267	298,530
51104 City FICA Contributions	77,905	77,798	92,335	94,565	97,650
51105 Medicare	18,219	18,195	21,595	22,705	22,840
SUBTOTAL	<u>1,911,756</u>	<u>1,947,287</u>	<u>2,109,333</u>	<u>2,140,224</u>	<u>2,150,200</u>
UTILITY SERVICES					
52000 Telephone	3,023	3,281	3,500	3,500	9,000
52100 Electric - Buildings	388	377	400	400	400
52700 Internet & Cable Service	1,636	1,602	1,650	1,650	1,650
SUBTOTAL	<u>5,047</u>	<u>5,260</u>	<u>5,550</u>	<u>5,550</u>	<u>11,050</u>
MATERIALS & SUPPLIES					
53000 General Office Supplies	5,493	5,443	7,000	7,000	7,000
53001 Books/Manuals/Periodicals	1,203	1,231	1,400	1,400	1,400
53010 General Operating Supplies	16,574	18,855	27,100	27,100	7,600
53200 Uniforms & Gear	12,777	27,995	22,000	26,000	28,000
53300 Fuel	60,476	74,417	78,000	78,000	78,000
53400 Small Tools & Equipment	23,995	48,893	21,200	52,000	34,600
53500 Office Furniture & Equipment	-	6,364	16,000	6,000	10,000
SUBTOTAL	<u>120,518</u>	<u>183,198</u>	<u>172,700</u>	<u>197,500</u>	<u>166,600</u>
SERVICES & SUPPORT					
54012 IT Support & Service	2,772	4,158	5,000	-	10,000
54013 Software Maintenance	22,247	26,422	45,340	45,340	15,900
54090 Other Professional Services	3,596	2,761	3,000	3,000	3,500
54200 Equipment Rent/Lease	4,981	3,956	7,495	7,495	1,600
54500 Building & Grounds R&M	-	754	-	-	-
54510 Equipment R&M	-	-	-	-	12,500
54520 Vehicle R&M	24,413	38,301	33,000	33,000	35,000
SUBTOTAL	<u>58,009</u>	<u>76,352</u>	<u>93,835</u>	<u>88,835</u>	<u>78,500</u>
OTHER EXPENDITURES					
54730 Postage & Shipping	-	-	-	-	200
54740 Printing & Copy Services	-	-	-	-	1,000
55020 Membership & Licenses	445	297	925	925	600

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
55021 Education & Training	7,073	9,431	13,250	13,250	17,355
55022 Conference/Meeting Expenses	1,011	2,687	4,000	4,000	3,000
55023 Meals & Travel	-	-	-	-	3,000
55100 Special Programs	937	1,211	2,000	2,000	3,000
55131 10K Race	11,780	11,961	14,000	14,000	8,700
SUBTOTAL	<u>21,246</u>	<u>25,587</u>	<u>34,175</u>	<u>34,175</u>	<u>36,855</u>
<u>CAPITAL OUTLAY</u>					
56300 Automobiles	90,068	123,872	158,000	179,000	190,000
56430 Other Equipment	-	-	-	-	8,500
56800 Other Capital Outlay	-	-	-	-	18,645
SUBTOTAL	<u>90,068</u>	<u>123,872</u>	<u>158,000</u>	<u>179,000</u>	<u>217,145</u>
TOTAL EXPENDITURES	<u>\$ 2,206,644</u>	<u>\$ 2,361,556</u>	<u>\$ 2,573,593</u>	<u>\$ 2,645,284</u>	<u>\$ 2,660,350</u>

FIRE DEPARTMENT

ACTIVITIES

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

STAFFING LEVELS

ADMINISTRATION

<u>POSITION</u>		<u>AUTHORIZED NUMBER</u>
Fire Chief	Roy Curtis	1
Assistant Fire Chief	Vacant	1

SUPPRESSION

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

GENERAL FUND EXPENDITURES BY DEPARTMENT

FIRE DEPARTMENT

3005

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
PERSONNEL SERVICES					
51001 Salaries: Full-time	\$ 810,343	\$ 688,548	\$ 702,290	\$ 703,640	\$ 715,400
51002 Salaries: PT/Seasonal/Temp	-	-	-	-	-
51003 Salaries: Overtime	23,455	17,988	30,000	30,000	30,000
51004 Salaries: Holidays	4,910	6,747	10,000	10,000	10,000
51005 Incentive Pay	56,931	57,866	58,900	58,900	58,900
51101 Uniform Allowance	19,525	19,800	20,900	21,660	24,000
51102 Medical and Life Ins.	122,618	124,820	127,529	127,529	104,200
51103 City Pension Contributions	144,415	129,997	147,922	151,270	163,900
51104 City FICA Contributions	51,121	43,662	49,550	49,804	52,000
51105 Medicare	13,017	10,211	11,588	11,712	12,200
SUBTOTAL	<u>1,246,335</u>	<u>1,099,639</u>	<u>1,158,679</u>	<u>1,164,515</u>	<u>1,170,600</u>
UTILITIES					
52000 Telephone	1,043	1,370	1,500	1,500	1,500
52100 Electric - Buildings	4,653	4,885	4,800	4,800	5,500
52200 Natural Gas	2,951	3,038	5,200	5,200	5,200
52300 Water Service	499	467	650	650	700
52400 Sewer Service	351	262	450	450	500
52500 Waste Collection	269	293	400	400	400
SUBTOTAL	<u>9,766</u>	<u>10,315</u>	<u>13,000</u>	<u>13,000</u>	<u>13,800</u>
MATERIALS & SUPPLIES					
53000 General Office Supplies	1,507	2,213	3,300	3,300	3,000
53001 Books/Manuals/Periodicals	-	1,588	2,500	2,500	1,500
53010 General Operating Supplies	3,574	3,213	6,450	6,450	5,000
53040 Janitorial Supplies	-	-	500	500	500
53200 Uniforms & Gear	1,428	4,413	13,250	13,250	13,000
53300 Fuel	18,349	21,837	37,297	37,297	37,500
53400 Small Tools & Equipment	16,609	41,461	56,350	51,850	42,000
53500 Office Furniture & Equipment	375	696	6,300	6,300	10,000
SUBTOTAL	<u>41,842</u>	<u>75,421</u>	<u>125,947</u>	<u>121,447</u>	<u>112,500</u>
SERVICES & SUPPORT					
54012 IT Services & Support	-	-	-	-	2,000
54013 Software Maintenance	1,604	922	3,500	3,500	3,500
54090 Other Professional Services	10,003	9,767	19,000	19,000	19,000
54100 Advertising	-	-	300	300	300
54200 Equipment Rent/Lease	1,088	2,792	2,500	2,500	2,500
54500 Building & Grounds R&M	978	3,737	5,500	5,500	10,000
54510 Equipment R&M	85	-	500	500	11,000
54520 Vehicle R&M	15,212	7,767	20,000	20,000	14,000
54740 Printing & Copy Services	-	148	500	500	500

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
SUBTOTAL	28,970	25,133	51,800	51,800	62,800
<u>OTHER EXPENDITURES</u>					
55020 Membership & Licenses	144	194	800	800	500
55021 Education & Training	3,237	2,186	8,000	8,000	5,000
55022 Conference/Meeting Expenses	851	-	1,500	1,500	1,500
55023 Meals & Travel	-	-	-	-	1,000
55100 Special Programs	-	-	-	-	3,000
SUBTOTAL	4,232	2,380	10,300	10,300	11,000
<u>CAPITAL OUTLEY</u>					
56230 Building Improvements	-	7,121	10,000	10,000	27,000
56300 Automobiles	-	-	-	-	30,000
56310 Heavy Vehicles	204,969	-	75,000	75,000	75,000
56430 Other Equipment	-	-	15,000	15,000	15,000
SUBTOTAL	204,969	7,121	100,000	100,000	147,000
TOTAL EXPENDITURES	\$ 1,536,114	\$ 1,220,009	\$ 1,459,726	\$ 1,461,062	\$ 1,517,700

STREETS DEPARTMENT

ACTIVITIES

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

STAFFING LEVELS

<u>POSITION</u>		AUTHORIZED NUMBER
Street Superintendent	Tim Taylor	1
Administrative Assistant	Mildred Walton	1
Crew Leader	Donnie Davidson Archie Poff	2
Mechanic	Chris Walsh	1
Maintenance Workers	Allen Alexander Billy Anderson Eric Baker Preston Chandler Steve Collins Jason Johns Zach Lainhart Bobby Miller Donald Parsons II Thomas Wagner	10

GENERAL FUND EXPENDITURES BY DEPARTMENT

STREETS MAINTENANCE

4005

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
PERSONNEL SERVICES					
51001 Salaries: Full-time	\$ 423,370	\$ 427,300	\$ 466,500	\$ 466,500	\$ 468,000
51002 Salaries: PT/Seasonal/Temp	46,296	46,265	45,000	45,000	45,000
51003 Salaries: Overtime	38,367	39,395	50,000	50,000	50,000
51102 Medical and Life Ins.	75,829	84,033	95,000	95,000	79,713
51103 City Pension Contributions	73,334	78,260	98,000	98,000	101,406
51104 City FICA Contributions	29,264	29,567	35,000	35,000	34,950
51105 Medicare	6,844	6,915	8,200	8,200	8,175
SUBTOTAL	<u>693,304</u>	<u>711,735</u>	<u>797,700</u>	<u>797,700</u>	<u>787,244</u>
UTILITIES					
52000 Telephone	1,100	1,596	3,200	3,200	2,800
52100 Electric - Buildings	1,172	1,014	2,000	2,000	750
52110 Electric - Signals & Lights	70,218	73,527	65,000	65,000	70,500
52200 Natural Gas	20,715	20,332	26,500	26,500	31,000
52300 Water Service	532	368	500	500	500
52400 Sewer Service	253	150	500	500	500
52500 Waste Collection	5,242	13,599	10,000	10,000	12,500
SUBTOTAL	<u>99,232</u>	<u>110,586</u>	<u>107,700</u>	<u>107,700</u>	<u>118,550</u>
MATERIALS & SUPPLIES					
53000 General Office Supplies	69	44	150	300	300
53001 Books/Manuals/Periodicals	-	-	150	150	150
53010 General Operating Supplies	27,434	39,366	50,000	50,000	50,000
53011 Operating Chemicals	3,240	458	2,600	2,600	3,200
53100 Road Salt	47,340	56,552	70,000	50,000	50,000
53102 Street Sign Materials	4,741	2,467	10,000	10,000	30,000
53200 Uniforms & Gear	6,545	7,302	8,000	8,000	10,000
53300 Fuel	73,491	95,617	115,000	115,000	115,000
53400 Small Tools & Equipment	22,794	14,494	56,550	52,550	66,850
53500 Office Furniture & Equipment	-	2,941	4,500	4,500	4,500
SUBTOTAL	<u>185,654</u>	<u>219,241</u>	<u>316,950</u>	<u>293,100</u>	<u>330,000</u>
SERVICES & SUPPORT					
54011 Engineering Services	-	-	700	700	700
54090 Other Professional Services	-	-	1,000	1,000	500
54100 Advertising	-	-	500	500	500
54200 Equipment Rent/Lease	1,679	1,730	5,500	7,500	10,000
54500 Building & Grounds R&M	3,943	4,437	9,000	9,000	9,000
54510 Equipment R&M	-	-	1,000	1,000	50,000
54520 Vehicle R&M	87,509	134,892	130,000	130,000	82,000
54530 Infrastructure R&M	22,429	44,576	100,500	104,000	107,200
54720 Contract Labor	-	-	5,000	5,000	5,000

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
54740 Printing & Copy Services	-	-	300	300	300
SUBTOTAL	115,560	185,635	253,500	259,000	265,200
<u>OTHER EXPENDITURES</u>					
55020 Membership & Licenses	-	-	100	100	1,500
55021 Education & Training	35	201	2,000	2,000	2,000
55023 Meals & Travel	-	-	16,100	16,100	17,500
55090 Contingency	29,369	24,924	35,000	35,000	35,000
SUBTOTAL	29,404	25,125	53,200	53,200	56,000
<u>CAPITAL OUTLAY</u>					
56300 Automobiles	-	45,713	48,000	23,000	77,000
56310 Heavy Vehicles	-	-	48,000	48,000	-
56400 Heavy Equipment	-	-	-	40,000	73,000
56430 Other Equipment	-	-	11,000	11,000	42,000
SUBTOTAL	-	45,713	107,000	122,000	192,000
TOTAL EXPENDITURES	\$ 1,123,154	\$ 1,298,035	\$ 1,636,050	\$ 1,632,700	\$ 1,748,994

CODES AND PLANNING

ACTIVITIES

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

STAFFING LEVELS

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

GENERAL FUND EXPENDITURES BY DEPARTMENT

CODES AND PLANNING

5005

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
PERSONNEL SERVICES					
51001 Salaries: Full-time	\$ 146,086	\$ 155,457	\$ 184,000	\$ 160,000	\$ 162,000
51002 Salaries: PT/Seasonal/Temp	11,040	18,348	25,000	34,000	40,500
51003 Salaries: Overtime	1,397	3,536	3,500	4,500	4,500
51102 Medical and Life Ins.	18,276	20,941	25,785	22,000	22,000
51103 City Pension Contributions	23,732	26,901	35,421	33,000	33,000
51104 City FICA Contributions	9,186	10,309	12,885	13,000	13,000
51105 Medicare	2,148	2,411	3,013	3,200	3,200
SUBTOTAL	<u>211,865</u>	<u>237,903</u>	<u>289,604</u>	<u>269,700</u>	<u>278,200</u>
MATERIALS & SUPPLIES					
53000 General Office Supplies	1,803	1,915	4,500	8,500	6,000
53001 Books/Manuals/Periodicals	682	1,240	800	1,500	1,500
53010 General Operating Supplies	1,203	2,711	2,100	4,100	4,000
53200 Uniforms & Gear	995	1,468	1,000	1,000	1,000
53300 Fuel	3,805	5,171	4,500	6,000	6,500
53500 Office Furniture & Equipment	1,541	2,011	5,000	9,000	7,000
SUBTOTAL	<u>10,029</u>	<u>14,516</u>	<u>17,900</u>	<u>30,100</u>	<u>26,000</u>
SERVICES & SUPPORT					
54010 Consultant Services	-	-	50,000	35,000	35,000
54011 Engineering Services	14,944	17,221	28,000	25,000	25,000
54013 Software Maintenance	1,100	1,200	1,400	1,100	4,100
54090 Other Professional Services	2,776	-	1,500	3,000	3,000
54101 Advertising	444	511	600	600	500
54520 Vehicle R&M	770	612	1,050	1,550	2,000
54710 Board & Commission Pay	7,725	10,126	16,000	16,000	16,000
54740 Printing & Copy Services	276	720	900	1,800	1,800
54760 Demolition & Disposal	2,285	930	6,000	6,000	6,000
SUBTOTAL	<u>30,320</u>	<u>31,320</u>	<u>105,450</u>	<u>90,050</u>	<u>93,400</u>
OTHER EXPEDITURES					
55020 Membership & Licenses	1,038	653	500	700	800
55021 Education & Training	1,941	3,008	3,000	3,000	1,500
55022 Conference/Meeting Expenses	1,494	2,091	2,600	4,000	3,000
55023 Meals & Travel	-	-	75	75	3,000
SUBTOTAL	<u>4,473</u>	<u>5,752</u>	<u>6,175</u>	<u>7,775</u>	<u>8,300</u>
CAPITAL OUTLAY					
56300 Automobiles	-	-	25,000	-	-
SUBTOTAL	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 256,687</u>	<u>\$ 289,491</u>	<u>\$ 444,129</u>	<u>\$ 397,625</u>	<u>\$ 405,900</u>

PARKS DEPARTMENT

ACTIVITIES

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

STAFFING LEVELS

<u>POSITION</u>		AUTHORIZED NUMBER
Park Director	Margaret Kriebel	1
Recreation Assistant	Priscilla Bloom	1
Recreation Supervisor	Jennifer Jones	1
Maintenance Personnel	Robert Stephens	1

GENERAL FUND EXPENDITURES BY DEPARTMENT

PARKS OPERATIONS

6005

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
PERSONNEL SERVICES					
51001 Salaries: Full-time	\$ 104,111	\$ 101,113	\$ 121,978	\$ 121,978	\$ 129,304
51002 Salaries: PT/Seasonal/Temp	56,676	66,298	60,000	70,000	70,000
51003 Salaries: Overtime	12,155	10,806	13,000	13,000	13,000
51102 Medical and Life Ins.	16,593	16,787	20,521	20,521	18,898
51103 City Pension Contributions	18,097	18,109	25,592	25,592	27,820
51104 City FICA Contributions	10,194	10,578	12,089	13,000	12,543
51105 Medicare	2,384	2,474	2,827	3,000	2,933
SUBTOTAL	<u>220,210</u>	<u>226,165</u>	<u>256,007</u>	<u>267,091</u>	<u>274,498</u>
UTILITIES					
52000 Telephone	4,230	4,306	4,300	4,300	4,270
52100 Electric - Buildings	39,786	45,585	56,000	56,000	56,000
52200 Natural Gas	6,706	5,454	4,700	5,500	6,000
52300 Water Service	6,157	8,292	14,000	10,000	10,000
52400 Sewer Service	8,861	9,892	11,800	11,800	11,800
52500 Waste Collection	11,995	16,388	17,000	17,000	17,000
52700 Internet & Cable Service	-	-	-	-	500
SUBTOTAL	<u>77,735</u>	<u>89,917</u>	<u>107,800</u>	<u>104,600</u>	<u>105,570</u>
MATERIALS & SUPPLIES					
53000 General Office Supplies	756	1,161	1,500	1,500	1,500
53010 General Operating Supplies	10,174	12,893	16,000	16,000	16,000
53020 Recreational Supplies	11,149	6,321	10,000	10,000	24,000
53021 Concession Supplies	10,215	9,439	16,000	12,000	12,000
53040 Janitorial Supplies	2,474	4,079	7,500	6,500	6,500
53200 Uniforms & Gear	951	1,130	1,400	1,400	1,400
53300 Fuel	6,170	6,768	8,000	8,000	10,000
53400 Small Tools & Equipment	9,082	11,505	58,100	55,100	20,800
54090 Other Professional Services	6,444	4,934	10,000	10,000	10,000
SUBTOTAL	<u>57,415</u>	<u>58,230</u>	<u>128,500</u>	<u>120,500</u>	<u>102,200</u>
SERVICES & SUPPORT					
54100 Advertising	1,267	2,497	1,700	1,700	2,000
54200 Equipment Rent/Lease	400	121	1,000	1,000	1,000
54500 Building & Grounds R&M	10,176	15,951	20,000	23,000	41,500
54510 Equipment R&M	-	-	1,500	1,500	3,300
54520 Vehicle R&M	2,991	6,538	5,000	5,000	7,000
54740 Printing & Copy Services	704	271	800	800	800
SUBTOTAL	<u>15,538</u>	<u>25,378</u>	<u>30,000</u>	<u>33,000</u>	<u>55,600</u>
OTHER EXPENDITURES					
55020 Membership & Licenses	-	-	-	-	850

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
55021 Education & Training	-	-	-	-	300
55022 Conference/Meeting Expenses	1,113	693	2,000	2,000	500
55023 Meals & Travel	-	-	-	-	350
55100 Special Programs	12,756	11,641	30,000	30,000	23,000
55110 4th of July	17,862	9,990	16,000	16,000	16,000
55111 Halloween at the Park	-	-	-	-	7,000
55200 Restaurant Tax	611	618	615	615	615
55210 Sales Tax	472	1,207	2,000	2,000	2,000
SUBTOTAL	<u>32,814</u>	<u>24,149</u>	<u>50,615</u>	<u>50,615</u>	<u>50,615</u>
<u>CAPITAL OUTLAY</u>					
56110 Fencing	-	-	16,000	16,000	10,000
56130 Other Land Improvements	-	-	-	-	55,000
56230 Building Improvements	-	-	150,000	75,000	25,000
56300 Automobiles	17,633	21,464	-	-	-
56420 Outdoor Furniture & Fixtures	-	13,394	6,000	6,000	6,000
56430 Other Equipment	9,299	9,900	-	-	-
SUBTOTAL	<u>26,932</u>	<u>44,758</u>	<u>172,000</u>	<u>97,000</u>	<u>96,000</u>
TOTAL EXPENDITURES	<u>\$ 430,644</u>	<u>\$ 468,597</u>	<u>\$ 744,922</u>	<u>\$ 672,806</u>	<u>\$ 684,483</u>

GENERAL FUND EXPENDITURES BY DEPARTMENT

PARKS - SWIMMING POOL

6010

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
PERSONNEL SERVICES					
51002 Salaries: PT/Seasonal/Temp	\$ 67,298	\$ 64,094	\$ 87,000	\$ 80,000	\$ 80,000
51003 Salaries: Overtime	3,738	5,140	7,000	7,000	7,000
51104 City FICA Contributions	4,404	4,275	6,700	5,500	5,500
51105 Medicare	1,030	1,000	1,600	1,300	1,300
SUBTOTAL	<u>76,470</u>	<u>74,509</u>	<u>102,300</u>	<u>93,800</u>	<u>93,800</u>
UTILITIES					
52000 Telephone	641	777	900	900	900
52100 Electric - Buildings	1,356	1,244	2,300	2,000	2,000
52300 Water Service	3,059	1,610	9,000	5,000	5,000
52500 Waste Collection	1,693	978	2,500	2,500	2,500
SUBTOTAL	<u>6,749</u>	<u>4,609</u>	<u>14,700</u>	<u>10,400</u>	<u>10,400</u>
MATERIALS & SUPPLIES					
53000 General Office Supplies	12	21	150	150	150
53010 General Operating Supplies	5,689	7,201	13,000	13,000	13,000
53011 Operating Chemicals	15,210	12,943	16,000	16,000	16,000
53021 Concession Supplies	15,764	13,973	18,000	17,000	17,000
53200 Uniforms & Gear	2,073	3,073	3,500	3,500	3,500
53400 Small Tools & Equipment	2,635	6,012	27,000	27,000	27,000
SUBTOTAL	<u>41,383</u>	<u>43,223</u>	<u>77,650</u>	<u>76,650</u>	<u>76,650</u>
SERVICES & SUPPORT					
54090 Other Professional Services	4,777	3,430	8,000	8,000	8,000
54100 Advertising	335	430	550	550	550
54200 Equipment Rent/Lease	-	56	500	500	500
54500 Building & Grounds R&M	8,362	1,882	8,500	8,500	8,500
54510 Equipment R&M	17,304	34,778	26,000	26,000	26,000
SUBTOTAL	<u>30,778</u>	<u>40,576</u>	<u>43,550</u>	<u>43,550</u>	<u>43,550</u>
OTHER EXPENDITURES					
55100 Special Programs	5,302	4,104	8,000	8,000	8,000
55200 Restaurant Tax	764	404	1,000	1,000	1,000
55210 Sales Tax	2,169	1,392	2,200	2,200	2,200
SUBTOTAL	<u>8,235</u>	<u>5,900</u>	<u>11,200</u>	<u>11,200</u>	<u>11,200</u>
CAPITAL OUTLAY					
56230 Building Improvements	-	11,542	-	-	50,000
56430 Other Equipment	-	-	-	-	65,000
SUBTOTAL	<u>-</u>	<u>11,542</u>	<u>-</u>	<u>-</u>	<u>115,000</u>
TOTAL EXPENDITURES	\$ 163,615	\$ 180,359	\$ 249,400	\$ 235,600	\$ 350,600

GENERAL FUND EXPENDITURES BY DEPARTMENT

PARKS - INTERGENERATIONAL CENTER

6020

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
<u>UTILITIES</u>					
52100 Electric - Buildings	\$ 10,490	\$ 9,366	\$ 11,000	\$ 11,000	\$ 11,000
52200 Natural Gas	3,831	3,771	5,600	5,600	5,600
52300 Water Service	621	981	1,200	1,200	1,200
52400 Sewer Service	362	663	700	700	700
SUBTOTAL	<u>15,304</u>	<u>14,781</u>	<u>18,500</u>	<u>18,500</u>	<u>18,500</u>
<u>SERVICES & SUPPORT</u>					
54500 Building & Grounds R&M	4,536	8,901	20,700	20,700	20,700
SUBTOTAL	<u>4,536</u>	<u>8,901</u>	<u>20,700</u>	<u>20,700</u>	<u>20,700</u>
<u>CAPITAL OUTLAY</u>					
56230 Building Improvements	-	-	-	-	8,000
SUBTOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,000</u>
TOTAL EXPENDITURES	<u>\$ 19,840</u>	<u>\$ 23,682</u>	<u>\$ 39,200</u>	<u>\$ 39,200</u>	<u>\$ 47,200</u>

GIS-LAND SURVEY DEPARTMENT

ACTIVITIES

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

STAFFING LEVELS

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

GENERAL FUND EXPENDITURES BY DEPARTMENT

GIS-LAND SURVEYING DEPARTMENT

7005

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
PERSONNEL SERVICES					
51001 Salaries: Full-time	\$ 75,468	\$ 78,294	\$ 83,467	\$ 83,467	\$ 85,137
51003 Salaries: Overtime	1,238	577	2,500	2,500	2,500
51102 Medical and Life Ins.	9,465	10,249	10,321	10,321	8,924
51103 City Pension Contributions	12,406	13,387	16,299	16,299	17,133
51104 City FICA Contributions	4,448	4,325	5,330	5,330	5,433
51105 Medicare	1,040	1,011	1,247	1,247	1,271
SUBTOTAL	<u>104,065</u>	<u>107,843</u>	<u>119,164</u>	<u>119,164</u>	<u>120,398</u>
MATERIALS & SUPPLIES					
53000 General Office Supplies	3,985	2,588	6,500	7,500	3,000
53001 Books/Manuals/Periodicals	(2)	64	200	200	200
53010 General Operating Supplies	-	-	-	-	5,500
53200 Uniforms & Gear	288	341	500	500	500
53300 Fuel	51	-	1,000	1,800	1,800
53400 Small Tools & Equipment	456	5,317	3,000	3,000	2,000
53500 Office Furniture & Equipment	2,669	3,581	5,500	2,500	2,500
SUBTOTAL	<u>7,447</u>	<u>11,891</u>	<u>16,700</u>	<u>15,500</u>	<u>15,500</u>
SERVICES & SUPPORT					
54000 Legal Services	-	-	1,000	1,000	-
54011 Engineering Services	-	-	5,000	5,000	5,000
54013 Software Maintenance	5,842	3,817	8,000	8,000	8,000
54090 Other Professional Services	-	-	5,000	5,000	-
54510 Equipment R&M	2,713	321	2,000	3,000	3,000
54520 Vehicle R&M	-	-	-	-	1,000
54740 Printing & Copy Services	316	162	500	500	500
SUBTOTAL	<u>8,871</u>	<u>4,300</u>	<u>21,500</u>	<u>22,500</u>	<u>17,500</u>
OTHER EXPENDITURES					
55020 Membership & Licenses	450	175	700	700	700
55021 Education & Training	1,750	1,155	3,000	3,000	3,000
55022 Conference/Meeting Expenses	686	143	1,000	1,000	1,000
55023 Meals & Travel	-	-	-	-	500
SUBTOTAL	<u>2,886</u>	<u>1,473</u>	<u>4,700</u>	<u>4,700</u>	<u>5,200</u>
CAPITAL OUTLAY					
56300 Automobiles	-	-	23,000	23,949	-
56430 Other Equipment	25,772	10,500	-	-	-
56800 Other Capital Outlay	-	10,000	12,000	12,000	-
SUBTOTAL	<u>25,772</u>	<u>20,500</u>	<u>35,000</u>	<u>35,949</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 149,041</u>	<u>\$ 146,007</u>	<u>\$ 197,064</u>	<u>\$ 197,813</u>	<u>\$ 158,598</u>

CAPITAL BUDGETS
FY 2013- 2018
5 YEAR PLAN

Fiscal Year 2013 - 2014

Infrastructure Improvements

Sidewalk & Curb Restoration	50,000
Indian Fort Trail	125,000
Storm Water Program	175,000
Duerson Stadium Improvements	350,000
Menelaus Pike Construction	1,500,000
Bratcher Lane Construction	1,000,000
By Pass Construction	6,000,000
SUBTOTAL	<u>9,200,000</u>

Income Credit

Menelaus Pike Construction-KDOT	1,500,000
Bratcher Lane Construction – KDOT	1,000,000
By-Pass Construction - KDOT	6,000,000
SUBTOTAL	<u>8,500,000</u>

Total Infrastructure Improvements Expenditures	<u>700,000</u>
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Departmental Capital

Administration	30,000
Finance	-
Business Development	-
Police	173,000
Fire	141,000
Streets	270,000
Codes	30,000
Parks	492,000
GIS	12,000
Total Departmental Capital Expenditures	<u>1,148,000</u>

Total Expenditures From General Fund	<u><u>1,848,000</u></u>
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Fiscal Year 2014 - 2015

Infrastructure Improvements

Sidewalk & Curb Replacement	75,000
Shared Use Paths	125,000
By-Pass Construction	7,000,000
US 25 -North Construction	2,500,000
Facilities Improvement	1,000,000
SUBTOTAL	<u>10,700,000</u>

Income Credit

By-Pass Construction-KDOT	7,000,000
U.S.-25 North Construction – KDOT	2,500,000
SUBTOTAL	<u>9,500,000</u>

Total Infrastructure Improvements Expenditures	<u>1,200,000</u>
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Departmental Capital

Administration	15,000
Finance	-
Business Development	-
Police	138,000
Fire	121,000
Streets	357,000
Codes	30,000
Park	442,000
GIS	12,000
SUBTOTAL	<u>1,115,000</u>

Total Expenditures From General Fund	<u><u>2,315,000</u></u>
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Fiscal Year 2015 - 2016

Infrastructure Improvements

Sidewalk & Curb Replacement	50,000
Shared Use Paths	100,000
US-25 North Construction	4,000,000
Facilities Improvements	1,500,000
SUBTOTAL	<u>5,650,000</u>

Income Credit

US 25 North - Construction	<u>4,000,000</u>
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Total Infrastructure Improvements Expenditures	<u>1,650,000</u>
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Departmental Capital

Administration	50,000
Finance	8,000
Business Development	2,000
Police	176,000
Fire	93,000
Streets	213,000
Codes	34,000
Parks	111,000
GIS	13,000
Total Departmental Capital Expenditures	<u>700,000</u>

Total Expenditures From General Fund	<u><u>2,350,000</u></u>
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Fiscal Year 2016- 2017

Infrastructure Improvements

Sidewalk & Curb Replacements	50,000
Shared Use Paths	175, 000
Safety Services Building	900,000
City Hall Expansion Plans	75,000
SUBTOTAL	<u>1,025,000</u>

Departmental Capital

Administration	27,000
Finance	-
Business Development	9,000
Police	137,000
Fire	100,000
Streets	360,000
Codes	12,000
Parks	75,000
GIS	5,000
Total Departmental Capital Expenditures	<u>725,000</u>
 Total Expenditures From General Fund	 <u><u>1,750,000</u></u>

Fiscal Year 2017- 2018

Infrastructure Improvements

City Hall Expansion	750,000
Shared Use Paths	150,000
SUBTOTAL	<u>900,000</u>

Departmental Capital

Administration	15,000
Finance	12,000
Business Development	3,000
Police	102,000
Fire	90,000
Streets	300,150
Codes	30,000
Parks	175,000
GIS	49,000
Total Departmental Capital Expenditures	<u>776,150</u>
<u>Total Expenditures From General Fund</u>	<u><u>1,676,150</u></u>

MUNICIPAL ROAD AID/CAPITAL STREET IMPROVEMENTS

ACTIVITIES

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

**MUNICIPAL ROAD AID
FUND 22**

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
FUND BALANCE @ JULY 1 (estimated)	\$ 388,913	\$ 281,345	\$ 300,200	\$ 168,195	<u>\$ 250,000</u>
REVENUE & OTHER FINANCING SOURCES					
41110 State Gas Tax	180,433	220,968	190,000	255,000	<u>200,000</u>
41120 State Coal & Mineral Tax	4,924	5,209	5,000	5,000	<u>5,000</u>
46300 Grant Proceeds	-	-	100,000	100,000	<u>-</u>
47000 Interest on Checking	917	785	740	250	<u>250</u>
TOTAL REVENUE	<u>186,274</u>	<u>226,962</u>	<u>295,740</u>	<u>360,250</u>	<u>205,250</u>
TOTAL FUNDS AVAILABLE	<u>575,187</u>	<u>508,307</u>	<u>595,940</u>	<u>528,445</u>	<u>455,250</u>
EXPENDITURES					
54090 Other Professional Services	-	-	500	500	<u>-</u>
54531 Street Resurfacing	292,989	340,111	320,000	255,000	<u>200,000</u>
TOTAL EXPENDITURES	<u>292,989</u>	<u>340,111</u>	<u>320,500</u>	<u>255,500</u>	<u>200,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>(106,715)</u>	<u>(113,149)</u>	<u>(24,760)</u>	<u>104,750</u>	<u>5,250</u>
ENDING FUND BALANCE @ JUNE 30	<u>\$ 282,198</u>	<u>\$ 168,195</u>	<u>\$ 275,440</u>	<u>\$ 272,945</u>	<u>\$ 255,250</u>

TOURISM DEPARTMENT

ACTIVITIES

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

STAFFING LEVELS

<u>POSITION</u>		AUTHORIZED NUMBER
Tourism Director	Belle Jackson	1
Assistant Tourism Director	Kerri Hensley	1

**TOURISM
FUND 28**

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
FUND BALANCE @ JULY 1 (estimated)	\$ 723,048 *	\$ 972,279	\$ 750,000	\$ 850,290	\$ 500,000
REVENUE & OTHER FINANCING SOURCES					
41300 Transient Room Tax	118,078	119,711	120,000	120,000	120,000
41400 Restaurant Tax	836,969	838,524	700,000	750,000	750,000
44400 Discover the Arts	-	5,500	3,000	5,000	5,000
44410 Workshop Fees	550	5,981	61,000	45,000	50,000
46300 Grant Proceeds	30,803	19,625	15,000	15,000	15,000
47000 Interest on Checking	956	555	480	480	200
47100 Interest on CDs	4,100	9,344	5,000	6,000	4,000
48900 Miscellaneous Income	9,188	372	-	-	-
TOTAL REVENUE	1,000,644	999,612	904,480	941,480	944,200
TOTAL FUNDS AVAILABLE	1,723,692	1,971,891	1,654,480	1,791,770	1,444,200
EXPENDITURES					
PERSONNEL SERVICES					
51001 Salaries: Full-time	122,068	146,029	134,265	134,265	136,951
51002 Salaries: PT/Seasonal/Temp	43,511	58,537	61,200	61,200	82,000
51003 Salaries: Overtime	4,192	3,963	5,000	5,000	5,000
51102 Medical and Life Ins.	17,692	20,132	22,060	22,060	22,060
51103 City Pension Contributions	20,422	23,367	26,404	26,404	26,933
51104 City FICA Contributions	10,065	11,669	12,479	12,479	12,729
51105 Medicare	2,354	2,729	2,907	2,907	2,966
SUBTOTAL	220,304	266,426	264,315	264,315	288,639
UTILITIES					
52000 Telephone	2,370	4,560	4,500	4,500	4,200
52100 Electric - Buildings	2,592	2,050	3,700	3,700	3,700
52200 Natural Gas	5,714	4,859	6,000	6,000	6,000
52300 Water Service	283	268	600	600	600
52400 Sewer Service	178	169	300	300	300
52500 Waste Collection	185	801	200	1,100	600
52600 Website & Email Hosting	-	-	-	-	5,200
52700 Internet & Cable Service	-	-	-	-	4,300
SUBTOTAL	11,322	12,707	15,300	16,200	24,900
MATERIALS & SUPPLIES					
53000 General Office Supplies	4,894	2,830	6,000	6,000	6,000
53001 Books/Manuals/Periodicals	473	171	200	200	200
53010 General Operating Supplies	4,880	7,462	11,000	11,000	5,500
53040 Janitorial Supplies	-	-	-	-	5,000

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
53200 Uniforms & Gear	468	303	1,000	1,000	1,000
53300 Fuel	44	280	1,000	2,400	2,500
53400 Small Tools & Equipment	5,007	776	2,000	2,000	1,000
53500 Office Furniture & Equipment	13,331	3,523	13,000	19,517	2,500
SUBTOTAL	29,097	15,346	34,200	42,117	23,700
SERVICES & SUPPORT					
54000 Legal Services	1,424	-	-	-	-
54012 IT Support & Service	2,969	7,207	12,000	12,000	5,000
54090 Other Professional Services	-	-	-	30,000	30,000
54100 Advertising	319,171	274,663	300,000	320,000	335,000
54200 Equipment Rent/Lease	3,271	1,752	1,500	1,500	2,000
54500 Building & Grounds R&M	(655)	544	-	-	2,500
54520 Vehicle R&M	-	-	1,000	1,000	1,000
54700 Committee Expense	-	-	1,000	1,000	1,000
54710 Board & Commission Pay	2,370	2,130	2,500	2,500	2,500
54720 Contract Labor	200	1,000	1,000	1,000	500
54730 Postage & Shipping	4,606	6,176	6,000	6,000	6,000
54740 Printing & Copy Services	-	-	-	-	1,000
54770 Public Transportation	30,202	25,974	32,500	32,500	32,500
SUBTOTAL	363,558	319,446	357,500	407,500	419,000
OTHER EXPENDITURES					
55011 Credit Card Processing Fees	-	-	-	-	2,000
55020 Membership & Licenses	2,391	3,727	3,100	3,100	4,000
55021 Education & Training	819	-	500	1,000	1,000
55022 Conference/Meeting Expenses	17,256	9,146	10,000	10,000	10,000
55023 Meals & Travel	4,845	1,088	2,500	2,500	1,500
55090 Contingency	3,551	3,313	5,000	5,000	5,000
55100 Special Programs	27,234	7,364	105,900	114,000	86,000
55120 Music on Porch	7,000	9,500	8,500	8,500	8,500
55121 Concert Series	-	-	-	-	9,000
55122 L&N Day	-	-	-	-	2,000
55222 Workshops	-	41,796	100,000	100,000	100,000
55223 Grant Awards	30,700	32,673	32,500	32,500	32,500
55224 Demo/Events	7,620	9,860	10,000	10,000	3,000
55225 Car Show	1,417	4,308	3,000	3,000	3,000
55226 Discover the Arts	-	9,582	-	8,000	8,000
55227 Beautification	19,766	28,064	20,000	20,000	50,000
SUBTOTAL	122,599	160,421	301,000	317,600	325,500
CAPITAL OUTLAY					
56130 Other Land Improvements	-	-	57,000	56,390	50,000
56230 Building Improvements	4,533	343,162	275,000	315,000	200,000
56300 Automobiles	-	16,800	-	-	-
56600 Sidewalks/Shared Use Path	-	-	150,000	150,000	105,000
SUBTOTAL	4,533	359,962	482,000	521,390	355,000

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
TOTAL EXPENDITURES	<u>740,091</u>	<u>1,121,601</u>	<u>1,439,015</u>	<u>1,552,922</u>	<u>1,436,739</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>260,553</u>	<u>(121,989)</u>	<u>(534,535)</u>	<u>(611,442)</u>	<u>(492,539)</u>
ENDING FUND BALANCE @ JUNE 30	<u>\$ 983,601</u>	<u>\$ 850,290</u>	<u>\$ 215,465</u>	<u>\$ 238,848</u>	<u>\$ 7,461</u>

*Restated fund balance. See Note 14 in the Audit Financial Statements for the year ended 6/30/2011.

INDUSTRIAL DEVELOPMENT

ACTIVITIES

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

**INDUSTRIAL DEVELOPMENT
FUND 29**

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
FUND BALANCE @ JULY 1 (estimated)	\$ 354,490	\$ 330,157	\$ 332,000	\$ 360,915	\$ 250,000
REVENUE & OTHER FINANCING SOURCES					
49000 Transfer to/from Other Funds	100,000	166,523	100,000	100,000	194,463
48600 Sale of Capital Asset	250,000	20,000	-	-	-
47000 Interest on Checking	156	215	160	100	-
47100 Interest on CDs	(231)	3,891	1,500	1,300	1,500
48100 Lease Proceeds	6,458	11,000	11,000	11,000	9,637
TOTAL REVENUE	356,383	201,629	112,660	112,400	205,600
TOTAL AVAILABLE FUNDS	710,873	531,785	444,660	473,315	455,600
EXPENDITURES					
54011 Engineering Services	-	-	10,000	5,000	-
54090 Other Professional Services	-	-	2,000	2,000	-
56100 Building/Land Purchase	5,890	4,348	100,000	125,000	78,500
57000 Principal Payment on Long Term Debt	275,000	150,000	264,000	264,000	122,100
57100 Interest Payment on Long Term Debt	28,625	16,523	10,000	10,000	5,000
SUBTOTAL	309,515	170,871	386,000	406,000	205,600
TOTAL EXPENDITURES	309,515	170,871	386,000	406,000	205,600
REVENUE OVER/(UNDER) EXPENDITURES	46,868	30,758	(273,340)	(293,600)	-
ENDING FUND BALANCE @ JUNE 30	\$ 401,358	\$ 360,915	\$ 58,660	\$ 67,315	\$ 250,000

POLICE RESTRICTED - STATE AND LOCAL

ACTIVITIES

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

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

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
FUND BALANCE @ JULY 1 (estimated)	\$ 16,722	\$ 22,046	\$ 22,175	\$ 20,824	\$ 22,500
REVENUE & OTHER FINANCING SOURCES					
45030 Asset Forfeiture	5,713	3,015	5,000	5,000	5,000
47000 Interest on Checking	49	52	150	150	150
49000 Transfer to/from General Fund	-	(2,736)	-	-	-
TOTAL REVENUE	5,762	331	5,150	5,150	5,150
TOTAL FUNDS AVAILABLE	22,484	22,378	27,325	25,974	27,650
EXPENDITURES					
53400 Small Tools & Equipment	-	1,554	2,500	2,500	15,000
55032 Refunds & Reimbursements	-	-	-	-	1,000
55132 Drug Buy Money	-	-	-	5,000	5,000
TOTAL EXPENDITURES	-	1,554	2,500	7,500	21,000
REVENUE OVER/(UNDER) EXPENDITURES	5,762	(1,223)	2,650	(2,350)	(15,850)
ENDING FUND BALANCE @ JUNE 30	\$ 22,484	\$ 20,824	\$ 24,825	\$ 18,474	\$ 6,650

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).

**BEREA CORRIDOR ENGINEERING
FUND 55**

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
FUND BALANCE @ JULY 1 (estimated)	\$ 68,894	\$ 68,896	\$ -	\$ -	\$ -
REVENUE & OTHER FINANCING SOURCES					
46300 Grant Proceeds	7,281	37,406	150,000	-	286,000
49000 Transfer to General Fund	(6,390)	(68,890)	-	8,235	-
TOTAL REVENUE	891	(31,484)	150,000	8,235	286,000
TOTAL FUNDS AVAILABLE	69,785	37,412	150,000	8,235	286,000
EXPENDITURES					
56620 Street Design & Construction	889	37,412	150,000	8,235	286,000
TOTAL EXPENDITURES	889	37,412	150,000	8,235	286,000
REVENUES OVER/(UNDER) EXPENDITURES	2	(68,896)	-	-	-
ENDING FUND BALANCE @ JUNE 30	\$ 68,896	\$ -	\$ -	\$ -	\$ -

POLICE RESTRICTED - FEDERAL

ACTIVITIES

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

**POLICE RESTRICTED - FEDERAL
FUND 57**

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
FUND BALANCE @ JULY 1 (estimated)	\$ 14,609	\$ 40,337	\$ 18,465	\$ 18,477	\$ 18,500
REVENUE & OTHER FINANCING SOURCES					
45030 Asset Forfeiture	25,665	1,226	10,000	10,000	2,000
47000 Interest on Checking	64	56	200	200	100
TOTAL REVENUE	25,729	1,283	10,200	10,200	2,100
TOTAL FUNDS AVAILABLE	40,338	41,620	28,665	28,677	20,600
EXPENDITURES					
53400 Small Tools & Equipment	-	-	2,000	2,000	-
56300 Automobiles	-	23,143	-	-	-
TOTAL EXPENDITURES	-	23,143	2,000	2,000	-
REVENUE OVER/(UNDER) EXPENDITURES	25,729	(21,860)	8,200	8,200	2,100
ENDING FUND BALANCE @ JUNE 30	\$ 40,338	\$ 18,477	\$ 26,665	\$ 26,677	\$ 20,600

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.

**MENLAUS PIKE ENGINEERING
FUND 58**

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
FUND BALANCE @ JULY 1 (estimated)	\$ 166	\$ 778	\$ 778	\$ 6,184	\$ 5,198
REVENUE & OTHER FINANCING SOURCES					
49000 Transfer to/from General Fund	-	6,000	550,000	550,000	550,000
46300 Grant Proceeds	170,921	-	75,000	75,000	750,000
47000 Interest on Checking	12	6	-	-	10
TOTAL REVENUE	170,933	6,006	625,000	625,000	1,300,010
TOTAL AVAILABLE FUNDS	171,099	6,784	625,778	631,184	1,305,208
EXPENDITURES					
56620 Street Design & Construction	170,321	600	625,000	625,000	1,300,000
TOTAL EXPENDITURES	170,321	600	625,000	625,000	1,300,000
REVENUE OVER/(UNDER) EXPENDITURES	612	5,406	-	-	10
ENDING FUND BALANCE @ JUNE 30	\$ 778	\$ 6,184	\$ 778	\$ 6,184	\$ 5,208

PROSPECT STREET UPGRADE

ACTIVITIES

This is a special revenue fund established as a pass through from the state for costs associated with upgrade of Propsect Street. The goal of the Prospect Street project is to rebuild the curb, to contain and channel storm water runoff and to construct a new sidewalk and shared use ath as well as widening the bidge over Brushy Fork.

**PROSPECT STREET UPGRADE
FUND 64**

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
FUND BALANCE @ JULY 1 (estimated)	\$ (69,902)	\$ 69	\$ 41,000	\$ 41,778	\$ -
REVENUE & OTHER FINANCING SOURCES					
49000 Transfer to/from General Fund	80,000	40,709	500,000	215,000	156,900
46300 Grant Proceeds	40,118	250	1,800,000	-	-
47000 Interest on Checking	-	-	-	-	-
TOTAL REVENUE	120,118	40,959	2,300,000	215,000	156,900
TOTAL FUNDS AVAILABLE	50,216	41,028	2,341,000	256,778	156,900
EXPENDITURES					
56620 Street Design & Construction	50,147	(750)	2,300,000	215,000	156,900
TOTAL EXPENDITURES	50,147	(750)	2,300,000	215,000	156,900
REVENUE OVER/(UNDER) EXPENDITURES	69,971	41,709	-	-	-
ENDING FUND BALANCE @ JUNE 30	\$ 69	\$ 41,778	\$ 41,000	\$ 41,778	\$ -

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.

**US 25 NORTH
FUND 66**

	AUDITED 2009-2010 ACTUAL	AUDITED 2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
FUND BALANCE @ JULY 1 (estimated)	\$ -	\$ 290	\$ 290	\$ 282	\$ 282
REVENUE & OTHER FINANCING SOURCES					
46300 Grant Proceeds	88,181	70,316	100,000	100,000	196,515
49000 Transfer to/from General Fund	6,690	2	-	-	-
TOTAL REVENUE	94,871	70,318	100,000	100,000	196,515
TOTAL FUNDS AVAILABLE	94,871	70,608	100,290	100,282	196,797
EXPENDITURES					
56620 Street Design & Construction	94,581	70,326	100,000	100,000	196,515
TOTAL EXPENDITURES	94,581	70,326	100,000	100,000	196,515
REVENUE OVER/(UNDER) EXPENDITURES	290	(8)	-	-	-
ENDING FUND BALANCE @ JUNE 30	\$ 290	\$ 282	\$ 290	\$ 282	\$ 282

BEREA MUNICIPAL UTILITIES

ACTIVITIES

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

STAFFING LEVELS

ADMINISTRATION

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

ELECTRIC DIVISION

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

WATER DIVISION

Water Operations Coordinator	Wayne Robinson	1/2
Water/Sewer Maintenance Worker III	Brady Agee	1
Water/Sewer Maintenance Worker I	Billy Anglin	1
Water Treatment Plant Operator IV	Steve Jones Jim Rickels	2
Water Treatment Plant Operator	Brad Anglin Vacant	2
Water Meter Technician	Dmitri Robinson	1

SEWER DIVISION

Sewer Operations Coordinator	Wayne Robinson	1/2
Chief Plant Operator	Darrell "Jake" Powell	1
Waste Water TP Operator III	Scott Johnson Josh Gabbard	2
Waste Water TP Operator I	Robert Isaacs	1
Water/Sewer Maintenance Worker III	Raymond Grant, Jr.	1
Water/Sewer Maintenance Worker III	Vacant	2
Water/Sewer Maintenance Worker II	Larry Alexander	
Water/Sewer Maintenance Worker I	Robert Gabbard Teddy Himes Juan Pablo Fernandez	3

**BEREA MUNICIPAL UTILITIES SUMMARY
FUND 200**

	Amended Admin 2011-2012 Budget	Admin 2012-2013 Budget	Amended Ca.p Projects 2011-2012 Budget	Cap. Projects 2012-2013 Budget	Amended Electric 2011-2012 Budget	Electric 2012-2013 Budget	Amended Water 2011-2012 Budget	Water 2012-2013 Budget	Amended Sewer 2011-2012 Budget	Sewer 2012-2013 Budget	Amended 2012-2013 Budget TOTALS	2012-2013 Budget TOTALS
REVENUES												
Total Income	\$ 320,180	\$ 281,000	\$ 732,500	\$ 812,000	\$ 9,521,029	\$ 11,595,000	\$ 3,052,156	\$ 3,045,050	\$ 2,828,095	\$ 2,848,095	\$ 16,453,960	\$ 18,581,145
EXPENSES												
Personnel Services	667,107	617,702	-	-	487,664	491,618	447,555	422,670	432,523	520,337	2,034,849	2,052,327
Utility Services	59,490	74,800	-	-	2,139	3,050	178,950	196,100	290,681	294,500	531,260	568,450
Materials & Supplies	60,658	45,300	-	-	39,300	45,800	140,478	161,300	81,399	84,600	321,836	337,000
Services & Support	242,655	274,000	-	-	7,839,960	9,401,500	308,200	316,500	203,600	221,000	8,594,415	10,213,000
Other Expenditures	83,256	88,750	-	-	857,286	872,104	918,863	916,618	960,809	955,938	2,820,214	2,833,410
TOTAL EXPENSES	1,113,167	1,100,552	-	-	9,226,349	10,814,072	1,994,046	2,013,188	1,969,011	2,076,375	14,302,574	16,004,187
INCOME (LOSS) from OPERATIONS	(792,987)	(819,552)	732,500	812,000	294,680	780,928	1,058,110	1,031,862	859,084	771,720	2,151,386	2,576,958
OTHER EXPENDITURES												
Budget Allocation of Other Expenses	(792,987)	(819,552)	-	-	317,195	327,821	237,896	245,866	237,896	245,866	-	-
Debt Services - Principle	-	-	-	-	432,500	445,000	660,656	675,444	239,824	241,135	1,332,980	1,361,579
TOTAL EXPENSEES & OTHER EXPENDITURES	320,180	281,000	-	-	9,976,044	11,586,893	2,892,599	2,934,498	2,446,731	2,563,376	15,635,554	17,365,766
SURPLUS (DEFICIT) OF RATE REVENUE	\$ -	\$ -	N/A	N/A	\$ (455,015)	\$ 8,107	\$ 159,557	\$ 110,552	\$ 381,364	\$ 284,719	\$ 85,906	\$ 403,379
TOTAL CAPITAL ADDITIONS	\$ 104,255	\$ 262,000	\$ 1,405,055	\$ 3,812,000	\$ 234,908	\$ 210,000	\$ 210,000	\$ 344,000	\$ 164,700	\$ 95,000	\$ 2,118,918	\$ 4,723,000

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

ADMINISTRATION

1005

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
ADMINISTRATIVE REVENUES					
43400 Disconnection Charges	\$ 17,932	\$ 18,943	\$ 16,000	\$ 18,031	\$ 18,000
43410 Other Reimbursement	5,986	39,058	3,500	11,054	11,000
45050 Penalties & Interest	181,764	194,526	180,000	191,095	190,000
46300 Grant Proceeds	-	26,946	-	-	-
47000 Interest on Checking	-	-	-	-	2,000
47100 Interest on CDs	179,870	93,603	80,000	100,000	60,000
48600 Sale of Capital Asset	1,900	1,917	-	-	-
TOTAL UTILITIES ADMIN REVENUE	387,452	374,994	279,500	320,180	281,000
EXPENSES					
PERSONNEL SERVICES					
51001 Salaries: Full-time	365,829	394,458	573,867	480,722	410,721
51002 Salaries: PT/Seasonal/Temp	11,298	4,681	-	-	20,000
51003 Salaries: Overtime	7,910	8,933	12,000	12,000	12,000
51102 Medical and Life Ins.	57,477	62,956	81,749	65,907	59,044
51103 City Pension Contributions	55,477	66,886	111,080	77,031	82,642
51104 City FICA Contributions	18,143	21,923	37,099	25,486	26,984
51105 Medicare	4,897	5,127	8,676	5,961	6,311
SUBTOTAL	521,031	564,963	824,471	667,107	617,702
UTILITY SERVICES					
52000 Telephone	7,291	7,702	7,500	6,873	8,000
52100 Electric - Buildings	53,160	50,648	45,350	32,317	45,000
52200 Natural Gas	12,234	10,792	13,000	13,000	13,000
52300 Water Service	3,378	2,646	2,600	2,600	2,600
52400 Sewer Service	1,363	6,010	1,200	1,200	1,200
52500 Waste Collection	1,349	1,989	2,500	2,500	2,000
52600 Website & Email Hosting	-	-	1,000	1,000	3,000
SUBTOTAL	78,774	79,787	73,150	59,490	74,800
MATERIALS & SUPPLIES					
53000 General Office Supplies	28,347	34,168	32,000	32,000	15,000
53001 Books/Manuals/Periodicals	180	52	300	300	300
53010 General Operating Supplies	454	859	2,000	2,000	3,000
53040 Janitorial Supplies	16	30	2,000	2,000	2,000
53200 Uniforms & Gear	1,478	2,373	2,500	2,500	2,500
53300 Fuel	5,281	6,077	5,500	6,358	7,000
53400 Small Tools & Equipment	551	11,821	500	500	500
53500 Office Furniture & Equipment	(1,737)	3,757	15,000	15,000	15,000

	SUBTOTAL	34,570	59,137	59,800	60,658	45,300
SERVICES & SUPPORT						
54000	Legal Services	75	-	2,000	2,000	2,000
54012	IT Support & Service	-	-	-	-	10,000
54013	Software Maintenance	-	-	-	-	23,000
54090	Other Professional Services	43,490	58,563	59,000	64,000	35,000
54100	Advertising	1,350	4,809	2,500	4,000	4,000
54200	Equipment Rent/Lease	2,932	3,202	11,200	11,200	9,500
54330	Workers Comp. Insurance	29,725	33,049	33,100	37,801	40,000
54340	Property Insurance	44,322	9,628	10,000	19,910	22,000
54350	General Liability Insurance	55,506	46,498	50,000	45,907	50,000
54500	Building & Grounds R&M	7,023	18,765	15,000	15,000	15,000
54510	Equipment R&M	16	596	1,000	837	2,000
54520	Vehicle R&M	1,304	2,480	2,500	2,500	3,000
54730	Postage & Shipping	33,671	33,321	35,000	35,000	38,000
54740	Printing & Copy Services	-	-	-	-	16,000
54750	Cleaning Services	3,500	400	4,500	4,500	4,500
	SUBTOTAL	222,914	211,312	225,800	242,655	274,000
OTHER EXPENDITURES						
55011	Credit Card Processing Fees	-	5,813	8,000	8,000	9,000
55012	Cash Over/Short	(161)	(42)	-	6	-
55020	Membership & Licenses	-	-	250	250	250
55021	Education & Training	25	240	1,500	1,500	1,000
55022	Conference/Meeting Expenses	2,011	2,019	2,500	2,500	7,000
55023	Meals & Travel	-	-	-	-	500
55090	Contingency	12	(126,788)	1,000	1,000	1,000
56900	Depreciation Expense	-	53,851	70,000	70,000	70,000
	SUBTOTAL	1,887	(64,908)	83,250	83,256	88,750
TOTAL EXPENSES		859,176	850,292	1,266,471	1,113,167	1,100,552
INCOME (LOSS) FROM OPERATIONS		(471,724)	(475,298)	(986,971)	(792,987)	(819,552)
OTHER EXPENDITURES						
BUDGET ALLOCATION OF BUDGET EXPENSES						
	Electric Allocation @ 40%	(188,690)	(190,119)	(394,788)	(317,195)	(327,821)
	Water Allocation @ 30%	(141,517)	(142,589)	(296,091)	(237,896)	(245,866)
	Sewer Allocation @ 30%	(141,517)	(142,589)	(296,091)	(237,896)	(245,866)
	SUBTOTAL	(471,724)	(475,298)	(986,971)	(792,987)	(819,552)
TOTAL EXPENSES & OTHER EXPENDITURES		387,452	374,994	279,500	320,180	281,000
SURPLUS (DEFICIT) OF RATE REVENUE		-	-	-	-	-

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

ADMINISTRATION

1005

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
56130 Land Improvements					50,000
56430 Other Equipment	-	-	12,500	12,500	62,000
56210 Building Construction	-	-	30,000	30,000	30,000
56230 Building Improvements	21,113	507,049	15,000	15,000	120,000
56300 Automobiles	-	-	48,000	46,755	-
SUBTOTAL	<u>\$ 21,113</u>	<u>\$ 507,049</u>	<u>\$ 105,500</u>	<u>\$ 104,255</u>	<u>\$ 262,000</u>

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

CAPITAL PROJECTS

1035

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
CAPITAL PROJECTS REVENUE					
46300 Grant Proceeds	13,690	11,955	245,000	732,500	812,000
43380 Developer Contributed Capital - Sewer	<u>1,777,636</u>	<u>32,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL PROJECTS REVENUE	<u><u>1,791,326</u></u>	<u><u>43,955</u></u>	<u><u>245,000</u></u>	<u><u>732,500</u></u>	<u><u>812,000</u></u>
 CAPITAL PROJECTS EXPENDITURES					
<u>ELECTRIC</u>					
56231 Building Improvement	30	9,960	175,000	150,000	<u>150,000</u>
56701 Meter Upgrade	85,297	142,819	125,000	125,000	<u>10,000</u>
56711 Distribution System Upgrade	38,232	33,787	75,000	75,000	<u>205,000</u>
56721 Substation Upgrade	-	-	-	-	<u>75,000</u>
56731 New Service	119,500	65,405	50,000	50,000	<u>50,000</u>
SUBTOTAL	<u>243,059</u>	<u>251,971</u>	<u>425,000</u>	<u>400,000</u>	<u>490,000</u>
 <u>WATER</u>					
56702 Meter Upgrade	195,330	261,182	5,000	10,000	<u>\$ -</u>
56712 Distribution System Upgrade	-	-	-	-	<u>90,000</u>
56732 New Service	17,751	15,880	20,000	30,000	<u>30,000</u>
56742 Raw Water Source	2,565	-	-	5,605	<u>200,000</u>
56762 Plant & System Upgrade	<u>5,872,011</u>	<u>728,042</u>	<u>285,000</u>	<u>354,454</u>	<u>615,000</u>
SUBTOTAL	<u>6,087,657</u>	<u>1,005,104</u>	<u>310,000</u>	<u>400,059</u>	<u>935,000</u>
 <u>SEWER</u>					
56753 Pump Station Upgrade	48,753	50,302	450,000	554,996	675,000
56763 Plant & System Upgrade	<u>96,361</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>1,712,000</u>
SUBTOTAL	<u>145,114</u>	<u>50,302</u>	<u>450,000</u>	<u>604,996</u>	<u>2,387,000</u>
 TOTAL CAPITAL EXPENDITURES	 <u><u>6,475,829</u></u>	 <u><u>1,307,377</u></u>	 <u><u>1,185,000</u></u>	 <u><u>1,405,055</u></u>	 <u><u>3,812,000</u></u>

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

ELECTRIC DIVISION

9100

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
ELECTRIC REVENUE					
43100 Electric Charge	\$ 8,949,651	\$ 9,818,312	\$ 10,018,600	\$ 9,225,000	\$ 11,050,000
43120 City/Public Street Lights	(5,510)	2,218	-	-	-
43130 Private Outdoor Lighting	69,740	78,125	69,000	69,000	80,000
43140 Electric Connection Fee	4,432	2,238	2,500	4,029	5,000
43150 Pole Attachment	24,088	24,085	23,000	23,000	25,000
43180 Customer Reimburse - Electric	57,796	30,065	25,000	200,000	435,000
TOTAL ELECTRIC REVENUE	9,100,196	9,955,044	10,138,100	9,521,029	11,595,000
EXPENSES					
PERSONNEL SERVICES					
51001 Salaries: Full-time	348,004	318,422	319,577	319,577	327,681
51002 Salaries: PT/Seasonal/Temp	-	-	-	-	-
51003 Salaries: Overtime	13,726	23,197	18,000	18,000	18,000
51102 Medical and Life Ins.	55,598	59,189	60,257	60,257	51,912
51103 City Pension Contributions	58,147	57,513	64,005	64,005	67,581
51104 City FICA Contributions	19,743	18,401	20,930	20,930	21,432
51105 Medicare	4,617	4,303	4,895	4,895	5,012
SUBTOTAL	499,836	481,025	487,664	487,664	491,618
UTILITY SERVICES					
52000 Telephone	1,985	1,814	2,000	2,000	2,000
52100 Electric - Buildings	58	65	100	39	250
52300 Water Service	133	133	100	100	150
52700 Internet & Cable Service	-	-	-	-	650
SUBTOTAL	2,176	2,012	2,200	2,139	3,050
MATERIALS & SUPPLIES					
53001 Books/Manuals/Periodicals	2,609	-	300	300	300
53010 General Operating Supplies	-	2,939	3,500	3,500	3,500
53200 Uniforms & Gear	9,697	10,582	10,000	10,000	12,000
53300 Fuel	13,259	17,264	18,000	18,000	20,000
53400 Small Tools & Equipment	9,584	2,483	7,500	7,500	10,000
SUBTOTAL	35,149	33,269	39,300	39,300	45,800
SERVICES & SUPPORT					
54000 Legal Services	5,738	13,311	6,500	6,500	6,500
54011 Engineering Services	19,764	19,090	12,000	12,000	30,000
54090 Other Professional Services	34,579	22,735	89,460	89,460	393,000
54100 Advertising	1,170	-	500	500	500
54200 Equipment Rent/Lease	558	57	2,000	2,000	2,000
54510 Equipment R&M	8,290	9,128	12,000	12,000	12,000

54520	Vehicle R&M	10,441	5,425	10,000	10,000	10,000
54530	Infrastructure R&M	23,357	14,229	27,500	27,500	52,500
54600	Purchase of Electricity	7,074,807	8,137,896	8,000,000	7,585,000	8,800,000
54620	Tree Trimming	-	24,038	75,000	95,000	95,000
	SUBTOTAL	<u>7,178,703</u>	<u>8,245,911</u>	<u>8,234,960</u>	<u>7,839,960</u>	<u>9,401,500</u>
OTHER EXPENDITURES						
55020	Membership & Licenses	4,894	4,826	5,240	5,797	7,000
55021	Education & Training	50	155	2,500	2,500	8,000
55022	Conference/Meeting Expenses	477	1,317	4,000	4,000	1,000
55023	Meals & Travel	-	-	-	-	2,000
55030	Inventory Write-Off	29,567	1,876	15,000	15,000	15,000
55031	Bad Debt Write-Off	-	-	25,000	25,000	25,000
55090	Contingency	13	(2,641)	10,500	10,500	10,000
55100	Special Programs	-	-	-	-	10,000
56900	Depreciation Expense	410,285	465,245	412,000	480,000	480,000
57100	Interest Payment on Long Term Debt	15,694	320,313	314,489	314,489	299,892
57300	Bond Issue Cost Amortization	27,078	28,424	-	-	14,212
	SUBTOTAL	<u>488,057</u>	<u>819,514</u>	<u>788,729</u>	<u>857,286</u>	<u>872,104</u>
	TOTAL EXPENSES	<u>8,203,921</u>	<u>9,581,729</u>	<u>9,552,853</u>	<u>9,226,349</u>	<u>10,814,072</u>
	INCOME (LOSS) FROM OPERATIONS	<u>896,275</u>	<u>373,315</u>	<u>585,247</u>	<u>294,680</u>	<u>780,928</u>
OTHER EXPENDITURES						
BUDGET ALLOCATION OF ADMINISTRATION EXPENSES						
	Electric Allocation @ 40%	188,690	190,119	394,788	317,195	327,821
	TOTAL	<u>188,690</u>	<u>190,119</u>	<u>394,788</u>	<u>317,195</u>	<u>327,821</u>
DEBT SERVICES (5000)						
57000	Principal Payment on Long Term Debt	402,500	417,500	432,500	432,500	445,000
	TOTAL	<u>402,500</u>	<u>417,500</u>	<u>432,500</u>	<u>432,500</u>	<u>445,000</u>
	TOTAL EXPENSES & OTHER EXPENDITURES	<u>8,795,111</u>	<u>10,189,348</u>	<u>10,380,141</u>	<u>9,976,044</u>	<u>11,586,893</u>
	SURPLUS (DEFICIT) OF RATE REVENUE	<u>\$ 305,086</u>	<u>\$ (234,304)</u>	<u>\$ (242,041)</u>	<u>\$ (455,015)</u>	<u>\$ 8,107</u>

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

ELECTRIC DIVISION

9100

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
56230 Building Improvements	\$ 24,802	\$ -	\$ -	\$ -	\$ -
56300 Automobiles	-	42,944	24,000	24,908	-
56310 Heavy Vehicles	94,107	-	210,000	210,000	210,000
56430 Other Equipment	23,396	-	-	-	-
TOTAL	<u>\$ 142,305</u>	<u>\$ 42,944</u>	<u>\$ 234,000</u>	<u>\$ 234,908</u>	<u>\$ 210,000</u>

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

WATER DIVISION

9200

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
WATER REVENUES					
43200 Water Service Charge	\$ 1,758,613	\$ 1,792,184	\$ 1,847,000	\$ 2,133,420	\$ 2,133,000
43210 Wholesale Water	750,178	785,446	730,000	870,943	870,000
43220 Sprinkler Lines	35,805	35,148	36,000	36,000	36,000
43230 Hydrants	229	1,854	3,500	4,464	4,000
43240 Water Connection Fees	11,700	4,150	5,000	5,829	550
43280 Customer Reimbursement-Water	1,412	1,800	1,500	1,500	1,500
TOTAL WATER REVENUE	2,557,937	2,620,582	2,623,000	3,052,156	3,045,050
EXPENSES					
<u>PERSONNEL SERVICES</u>					
51001 Salaries: Full-time	234,021	257,788	288,813	268,787	252,000
51002 Salaries: PT/Seasonal/Temp	-	-	-	-	6,000
51003 Salaries: Overtime	87,049	55,729	40,000	40,000	35,000
51004 Salaries: Holidays	4,952	3,788	4,000	2,318	4,000
51102 Medical and Life Ins.	50,910	61,700	67,742	63,038	46,170
51103 City Pension Contributions	52,406	53,262	63,101	54,417	56,800
51104 City FICA Contributions	17,907	17,075	21,006	15,394	18,400
51105 Medicare	4,188	3,993	4,913	3,600	4,300
SUBTOTAL	451,433	453,336	489,575	447,555	422,670
<u>UTILITY SERVICES</u>					
52000 Telephone	2,300	3,126	3,000	3,000	3,000
52100 Electric - Buildings	180,972	177,908	175,000	175,000	190,000
52300 Water Service	287	180	150	150	300
52500 Waste Collection	704	729	800	800	800
52700 Internet & Cable	-	-	-	-	2,000
SUBTOTAL	184,263	181,943	178,950	178,950	196,100
<u>MATERIALS & SUPPLIES</u>					
53000 General Office Supplies	660	23	8,500	8,600	500
53001 Books/Manuals/Periodicals	103	-	300	300	300
53010 General Operating Supplies	6,265	13,786	8,000	8,000	8,000
53011 Operating Chemicals	171,364	87,695	100,000	100,000	120,000
53200 Uniforms & Gear	3,375	4,840	4,000	4,000	4,000
53300 Fuel	11,876	15,736	15,000	16,078	20,000
53400 Small Tools & Equipment	1,292	6,066	3,500	3,500	8,500
SUBTOTAL	194,933	128,146	139,300	140,478	161,300

SERVICES & SUPPORT

54000	Legal Services	-	-	2,500	2,500	<u>2,500</u>
54011	Engineering Services	-	5,930	8,000	8,000	<u>8,000</u>
54090	Other Professional Services	34,951	18,952	60,200	60,200	<u>2,000</u>
54100	Advertising	504	104	2,000	2,000	<u>2,000</u>
54200	Equipment Rent/Lease	300	-	1,000	1,000	<u>1,000</u>
54510	Equipment R&M	12,817	28,714	23,000	23,000	<u>35,500</u>
54520	Vehicle R&M	3,248	2,667	4,000	4,000	<u>4,000</u>
54530	Infrastructure R&M	13,028	32,783	35,000	35,000	<u>61,000</u>
54610	Water Withdrawal Fees	148,131	158,216	150,000	150,000	<u>160,000</u>
54630	Laboratory Analysis	13,821	10,937	16,000	16,000	<u>18,000</u>
54650	KRA Withdrawal Fees	3,815	6,966	-	-	<u>-</u>
54670	Land Farming	29,954	21,672	7,500	9,000	<u>25,000</u>
	SUBTOTAL	<u>260,569</u>	<u>286,940</u>	<u>306,700</u>	<u>308,200</u>	<u>316,500</u>

OTHER EXPENDITURES

55020	Membership & Licenses	1,727	2,572	3,000	3,000	<u>3,500</u>
55021	Education & Training	1,559	1,910	5,000	5,000	<u>5,000</u>
55022	Conference/Meeting Expenses	-	-	-	-	<u>1,000</u>
55023	Meals & Travel	-	-	-	-	<u>500</u>
55030	Inventory Write-Off	184	3,180	5,000	5,000	<u>5,000</u>
55031	Bad Debt Write-Off	-	-	10,000	10,000	<u>10,000</u>
55090	Contingency	4	2,735	11,000	11,000	<u>10,000</u>
56900	Depreciation Expense	242,020	494,319	510,000	510,000	<u>510,000</u>
57100	Interest Payment on Long Term Debt	696,004	371,638	362,788	362,788	<u>345,903</u>
57200	Loan Administration Fees	-	6,750	12,075	12,075	<u>11,503</u>
57300	Bond Issue Cost Amortization	-	-	-	-	<u>14,212</u>
	SUBTOTAL	<u>941,498</u>	<u>883,104</u>	<u>918,863</u>	<u>918,863</u>	<u>916,618</u>

TOTAL EXPENSES 2,032,697 1,933,468 2,033,388 1,994,046 2,013,188

INCOME (LOSS) FROM OPERATIONS 525,240 687,114 589,612 1,058,110 1,031,862

OTHER EXPENDITURES

BUDGET ALLOCATION OF ADMINISTRATION EXPENSES

Water Allocation @ 30%	<u>141,517</u>	<u>142,589</u>	<u>296,091</u>	<u>237,896</u>	<u>245,866</u>
TOTAL	<u>141,517</u>	<u>142,589</u>	<u>296,091</u>	<u>237,896</u>	<u>245,866</u>

DEBT SERVICES (5000)

57000	Principal Payment on Long Term Debt	<u>402,500</u>	<u>417,500</u>	<u>660,656</u>	<u>660,656</u>	<u>675,444</u>
	TOTAL	<u>402,500</u>	<u>417,500</u>	<u>660,656</u>	<u>660,656</u>	<u>675,444</u>

TOTAL EXPENSES & OTHER EXPENDITURES 2,576,714 2,493,558 2,990,135 2,892,599 2,934,498

SURPLUS (DEFICIT) OF RATE REVENUE \$ (18,777) \$ 127,025 \$ (367,135) \$ 159,557 \$ 110,552

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

WATER DIVISION

9200

	2009-2010	2010-2011	2011-2012	AMENDED	2012-2013
	ACTUAL	ACTUAL	BUDGET	2011-2012 BUDGET	BUDGET
56300 Automobiles	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ 84,000
56400 Heavy Equipment	-	-	130,000	130,000	100,000
56430 Other Equipment	-	108,161	10,000	-	160,000
TOTAL	<u>\$ -</u>	<u>\$ 108,161</u>	<u>\$ 220,000</u>	<u>\$ 210,000</u>	<u>\$ 344,000</u>

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

SEWER DIVISION

9300

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
SEWER DIVISION REVENUE					
43300 Sewer Service Charge	\$ 1,669,558	\$ 1,755,473	\$ 1,725,000	\$ 2,718,452	\$ 2,718,452
43310 Sewer Connection Fees	52,331	64,000	30,000	101,143	101,143
43320 Pretreatment Program Reimbursements	-	-	8,500	8,500	28,500
TOTAL SEWER INCOME	1,721,889	1,819,473	1,763,500	2,828,095	2,848,095
EXPENSES					
PERSONNEL SERVICES					
51001 Salaries: Full-time	266,973	284,348	285,758	300,000	328,572
51002 Salaries: PT/Seasonal/Temp	-	-	-	-	-
51003 Salaries: Overtime	22,915	20,865	24,430	24,430	35,000
51102 Medical and Life Ins.	47,844	50,906	53,212	46,238	60,748
51103 City Pension Contributions	45,005	49,662	58,812	45,777	69,012
51104 City FICA Contributions	15,709	16,476	19,232	13,030	21,886
51105 Medicare	3,674	3,853	4,498	3,047	5,119
SUBTOTAL	402,120	426,110	445,942	432,523	520,337
UTILITY SERVICES					
52000 Telephone	2,742	2,724	2,800	2,800	2,500
52100 Electric - Buildings	172,654	249,179	196,000	276,381	280,000
52200 Natural Gas	4,349	5,010	6,800	6,000	6,000
52300 Water Service	218	510	2,000	2,000	2,000
52500 Waste Collection	1,845	2,611	5,000	3,500	3,500
52700 Internet & Cable Service	-	-	-	-	500
SUBTOTAL	181,808	260,035	212,600	290,681	294,500
MATERIALS & SUPPLIES					
53000 General Office Supplies	263	10	300	300	300
53001 Books/Manuals/Periodicals	-	-	300	300	300
53010 General Operating Supplies	21,518	31,908	27,000	25,500	25,500
53011 Operating Chemicals	13,764	12,783	22,000	21,000	25,500
53200 Uniforms & Gear	3,676	4,427	4,000	4,000	4,000
53300 Fuel	8,918	13,061	11,000	13,599	18,000
53400 Small Tools & Equipment	4,586	9,286	11,700	11,700	6,000
54510 Equipment R&M	5,763	159	5,000	5,000	5,000
SUBTOTAL	58,488	71,634	81,300	81,399	84,600
SERVICES & SUPPORT					
54000 Legal Services	-	-	1,000	1,000	1,000
54011 Engineering Services	900	900	60,000	60,000	2,000

54090	Other Professional Services	99	1,848	2,000	2,000	20,000
54100	Advertising	377	78	500	500	500
54200	Equipment Rent/Lease	1,528	1,133	4,000	6,000	6,000
54510	Equipment R&M	54,618	98,955	65,000	65,000	100,000
54520	Vehicle R&M	2,705	5,712	5,000	5,000	5,000
54530	Infrastructure R&M	1,901	-	-	-	5,000
54630	Laboratory Analysis	12,549	12,784	19,500	19,500	23,000
54640	Sludge Disposal	63,416	75,229	65,000	42,224	55,000
54790	Other Services & Support	3,720	3,360	2,800	2,376	3,500
	SUBTOTAL	141,813	200,000	224,800	203,600	221,000
OTHER EXPENDITURES						
55020	Membership & Licenses	1,033	270	1,400	1,400	1,400
55021	Education & Training	4,235	3,374	6,000	4,500	5,500
55022	Conference/Meeting Expenses	-	-	-	-	1,000
55023	Meals & Travel	-	-	-	-	500
55031	Bad Debt Write-Off	-	-	5,000	5,000	5,000
55090	Contingency	490	2,735	10,500	14,500	10,000
56900	Depreciation Expense	911,948	886,717	870,000	890,000	890,000
57100	Interest Payment on Long Term Debt	42,265	40,183	36,631	37,841	35,448
57200	Loan Administration Fees	8,511	8,042	7,326	7,568	7,090
	SUBTOTAL	968,483	941,322	936,857	960,809	955,938
TOTAL EXPENSES		1,752,712	1,899,100	1,901,499	1,969,011	2,076,375
INCOME (LOSS) FROM OPERATIONS		(30,823)	(79,628)	(137,999)	859,084	771,720
OTHER EXPENDITURES						
BUDGET ALLOCATION OF OTHER EXPENSES						
	Sewer Allocation @ 30%	141,517	142,589	296,091	237,896	245,866
	SUBTOTAL	141,517	142,589	296,091	237,896	245,866
DEBT SERVICES (5000)						
57000	Principal Payment on Long Term Debt	-	236,372	239,824	239,824	241,135
	SUBTOTAL	-	236,372	239,824	239,824	241,135
TOTAL EXPENSES & OTHER EXPENDITURES		1,894,229	2,278,062	2,437,414	2,446,731	2,563,376
SURPLUS (DEFICIT) OF RATE REVENUE		\$ (172,340)	\$ (458,589)	\$ (673,914)	\$ 381,364	\$ 284,719

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

SEWER DIVISION

9300

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 BUDGET	AMENDED 2011-2012 BUDGET	2012-2013 BUDGET
56300 Automobile	\$ -	\$ -	\$ 46,000	\$ 46,000	\$ 30,000
56400 Heavy Vehicle	-	-	-	-	35,000
56430 Other Equipment	-	9,310	30,000	118,700	30,000
TOTAL	<u>\$ -</u>	<u>\$ 9,310</u>	<u>\$ 76,000</u>	<u>\$ 164,700</u>	<u>\$ 95,000</u>

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

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

Payment Date	Principal Due	Interest Due	Interest Rate	Principal & Interest	Servicing Fee	Credit Due	Total Payment	Principal Balance	R & M Reserve	Total Reserve
06/01/11	\$113,227.59	\$25,540.00	1.0000%	\$138,767.59	\$6,250.00	\$0.00	\$145,017.59	\$5,000,000.00	\$0.00	\$0.00
12/01/11	\$113,793.73	\$24,433.86	1.0000%	\$138,227.59	\$6,108.47	\$0.00	\$144,336.06	\$4,886,772.41	\$12,500.00	\$12,500.00
06/01/12	\$114,362.70	\$23,864.89	1.0000%	\$138,227.59	\$5,966.22	\$0.00	\$144,193.82	\$4,658,615.97	\$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	\$4,543,681.46	\$12,500.00	\$25,000.00
06/01/13	\$115,509.18	\$22,718.41	1.0000%	\$138,227.59	\$5,679.60	\$0.00	\$143,907.20	\$4,428,172.27	\$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	\$4,312,085.54	\$12,500.00	\$37,500.00
06/01/14	\$116,667.16	\$21,560.43	1.0000%	\$138,227.59	\$5,390.11	\$0.00	\$143,617.70	\$4,195,418.38	\$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	\$4,078,167.87	\$12,500.00	\$50,000.00
06/01/15	\$117,836.75	\$20,390.84	1.0000%	\$138,227.59	\$5,097.71	\$0.00	\$143,325.30	\$3,960,331.12	\$0.00	\$50,000.00
12/01/15	\$118,425.93	\$19,801.66	1.0000%	\$138,227.59	\$4,950.41	\$0.00	\$143,178.01	\$3,841,905.19	\$12,500.00	\$62,500.00
06/01/16	\$119,018.06	\$19,209.53	1.0000%	\$138,227.59	\$4,802.38	\$0.00	\$143,029.97	\$3,722,887.12	\$0.00	\$62,500.00
12/01/16	\$119,613.15	\$18,614.44	1.0000%	\$138,227.59	\$4,653.61	\$0.00	\$142,881.20	\$3,603,273.97	\$12,500.00	\$75,000.00
06/01/17	\$120,212.22	\$18,016.37	1.0000%	\$138,227.59	\$4,504.09	\$0.00	\$142,731.69	\$3,483,062.75	\$0.00	\$75,000.00
12/01/17	\$120,812.28	\$17,415.31	1.0000%	\$138,227.59	\$4,353.83	\$0.00	\$142,581.42	\$3,362,250.46	\$12,500.00	\$87,500.00
06/01/18	\$121,416.34	\$16,811.25	1.0000%	\$138,227.59	\$4,202.81	\$0.00	\$142,430.41	\$3,240,834.12	\$0.00	\$87,500.00
12/01/18	\$122,023.42	\$16,204.17	1.0000%	\$138,227.59	\$4,051.04	\$0.00	\$142,278.64	\$3,118,810.70	\$12,500.00	\$100,000.00
06/01/19	\$122,633.54	\$15,594.05	1.0000%	\$138,227.59	\$3,898.51	\$0.00	\$142,126.11	\$2,996,177.15	\$0.00	\$100,000.00
12/01/19	\$123,246.70	\$14,980.89	1.0000%	\$138,227.59	\$3,745.22	\$0.00	\$141,972.81	\$2,872,930.45	\$12,500.00	\$112,500.00
06/01/20	\$123,862.94	\$14,364.65	1.0000%	\$138,227.59	\$3,591.16	\$0.00	\$141,818.76	\$2,749,067.51	\$0.00	\$112,500.00
12/01/20	\$124,482.25	\$13,745.34	1.0000%	\$138,227.59	\$3,436.33	\$0.00	\$141,663.93	\$2,624,585.26	\$12,500.00	\$125,000.00
06/01/21	\$125,104.66	\$13,122.93	1.0000%	\$138,227.59	\$3,280.73	\$0.00	\$141,508.32	\$2,499,480.59	\$0.00	\$125,000.00
12/01/21	\$125,730.19	\$12,497.40	1.0000%	\$138,227.59	\$3,124.35	\$0.00	\$141,351.94	\$2,373,750.40	\$0.00	\$125,000.00
06/01/22	\$126,358.84	\$11,868.75	1.0000%	\$138,227.59	\$2,967.19	\$0.00	\$141,194.78	\$2,247,391.56	\$0.00	\$125,000.00
12/01/22	\$126,990.63	\$11,236.96	1.0000%	\$138,227.59	\$2,809.24	\$0.00	\$141,036.83	\$2,120,400.92	\$0.00	\$125,000.00
06/01/23	\$127,625.59	\$10,602.00	1.0000%	\$138,227.59	\$2,650.50	\$0.00	\$140,878.09	\$1,992,775.33	\$0.00	\$125,000.00
12/01/23	\$128,263.71	\$9,963.88	1.0000%	\$138,227.59	\$2,490.97	\$0.00	\$140,718.56	\$1,864,511.62	\$0.00	\$125,000.00
06/01/24	\$128,905.03	\$9,322.56	1.0000%	\$138,227.59	\$2,330.64	\$0.00	\$140,558.23	\$1,735,606.58	\$0.00	\$125,000.00
12/01/24	\$129,549.56	\$8,678.03	1.0000%	\$138,227.59	\$2,169.51	\$0.00	\$140,397.10	\$1,606,057.02	\$0.00	\$125,000.00
06/01/25	\$130,197.30	\$8,030.29	1.0000%	\$138,227.59	\$2,007.57	\$0.00	\$140,235.16	\$1,475,859.72	\$0.00	\$125,000.00
12/01/25	\$130,848.29	\$7,379.30	1.0000%	\$138,227.59	\$1,844.82	\$0.00	\$140,072.42	\$1,345,011.42	\$0.00	\$125,000.00
06/01/26	\$131,502.53	\$6,725.06	1.0000%	\$138,227.59	\$1,681.26	\$0.00	\$139,908.86	\$1,213,508.89	\$0.00	\$125,000.00
12/01/26	\$132,160.05	\$6,067.54	1.0000%	\$138,227.59	\$1,516.89	\$0.00	\$139,744.48	\$1,081,348.84	\$0.00	\$125,000.00
06/01/27	\$132,820.85	\$5,406.74	1.0000%	\$138,227.59	\$1,351.69	\$0.00	\$139,579.28	\$948,527.98	\$0.00	\$125,000.00
12/01/27	\$133,484.95	\$4,742.64	1.0000%	\$138,227.59	\$1,185.66	\$0.00	\$139,413.25	\$815,043.03	\$0.00	\$125,000.00
06/01/28	\$134,152.37	\$4,075.22	1.0000%	\$138,227.59	\$1,018.80	\$0.00	\$139,246.40	\$680,890.66	\$0.00	\$125,000.00
12/01/28	\$134,823.14	\$3,404.45	1.0000%	\$138,227.59	\$851.11	\$0.00	\$139,078.71	\$546,067.51	\$0.00	\$125,000.00
06/01/29	\$135,497.25	\$2,730.34	1.0000%	\$138,227.59	\$682.58	\$0.00	\$138,910.18	\$410,570.26	\$0.00	\$125,000.00
12/01/29	\$136,174.74	\$2,052.85	1.0000%	\$138,227.59	\$513.21	\$0.00	\$138,740.81	\$274,395.52	\$0.00	\$125,000.00
06/01/30	\$136,855.61	\$1,371.98	1.0000%	\$138,227.59	\$342.99	\$0.00	\$138,570.59	\$137,539.90	\$0.00	\$125,000.00
12/01/30	\$137,539.90	\$687.69	1.0000%	\$138,227.59	\$171.92	\$0.00	\$138,399.52	\$0.00	\$0.00	\$0.00
Totals	\$5,000,000.00	\$529,643.73		\$5,529,643.73	\$132,275.93	\$0.00	\$5,661,919.66		\$125,000.00	

KENTUCKY INFRASTRUCTURE AUTHORITY
 REPAYMENT SCHEDULE
 LOAN #A04-04
 BERECA, 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	\$110,953.04	\$24,500.00	1.0000%	\$135,453.04	\$4,900.00	\$0.00	\$140,353.04	\$4,889,036.96	\$25,000.00	\$25,000.00
06/01/07	\$113,846.47	\$24,445.18	1.0000%	\$138,291.65	\$4,889.04	\$0.00	\$143,180.69	\$4,775,190.49	\$0.00	\$25,000.00
12/01/07	\$114,415.69	\$23,875.96	1.0000%	\$138,291.65	\$4,775.19	\$0.00	\$143,066.84	\$4,660,774.80	\$25,000.00	\$50,000.00
06/01/08	\$114,987.77	\$23,303.88	1.0000%	\$138,291.65	\$4,660.77	\$0.00	\$142,952.42	\$4,545,787.03	\$0.00	\$50,000.00
12/01/08	\$115,562.71	\$22,728.94	1.0000%	\$138,291.65	\$4,545.79	\$0.00	\$142,837.44	\$4,430,224.32	\$25,000.00	\$75,000.00
06/01/09	\$116,140.53	\$22,151.12	1.0000%	\$138,291.65	\$4,430.22	\$0.00	\$142,721.87	\$4,314,083.80	\$0.00	\$75,000.00
12/01/09	\$116,721.23	\$21,570.42	1.0000%	\$138,291.65	\$4,314.08	\$0.00	\$142,605.73	\$4,197,362.57	\$25,000.00	\$100,000.00
06/01/10	\$117,304.84	\$20,986.81	1.0000%	\$138,291.65	\$4,197.36	\$0.00	\$142,489.01	\$4,080,057.73	\$0.00	\$100,000.00
12/01/10	\$117,891.36	\$20,400.29	1.0000%	\$138,291.65	\$4,080.06	\$0.00	\$142,371.71	\$3,962,166.37	\$25,000.00	\$125,000.00
06/01/11	\$118,480.82	\$19,810.83	1.0000%	\$138,291.65	\$3,962.17	\$0.00	\$142,253.81	\$3,843,685.55	\$0.00	\$125,000.00
12/01/11	\$119,073.22	\$19,218.43	1.0000%	\$138,291.65	\$3,843.69	\$0.00	\$142,135.33	\$3,724,612.33	\$25,000.00	\$150,000.00
06/01/12	\$119,668.59	\$18,623.06	1.0000%	\$138,291.65	\$3,724.61	\$0.00	\$142,016.26	\$3,604,943.74	\$0.00	\$150,000.00
12/01/12	\$120,266.93	\$18,024.72	1.0000%	\$138,291.65	\$3,604.94	\$0.00	\$141,896.59	\$3,484,676.82	\$25,000.00	\$175,000.00
06/01/13	\$120,868.26	\$17,423.39	1.0000%	\$138,291.65	\$3,484.68	\$0.00	\$141,776.33	\$3,363,808.56	\$0.00	\$175,000.00
12/01/13	\$121,472.60	\$16,819.05	1.0000%	\$138,291.65	\$3,363.81	\$0.00	\$141,655.46	\$3,242,335.96	\$25,000.00	\$200,000.00
06/01/14	\$122,079.97	\$16,211.58	1.0000%	\$138,291.65	\$3,242.34	\$0.00	\$141,533.98	\$3,120,255.99	\$0.00	\$200,000.00
12/01/14	\$122,690.37	\$15,601.28	1.0000%	\$138,291.65	\$3,120.26	\$0.00	\$141,411.90	\$2,997,565.62	\$25,000.00	\$225,000.00
06/01/15	\$123,303.82	\$14,987.83	1.0000%	\$138,291.65	\$2,997.57	\$0.00	\$141,289.21	\$2,874,261.80	\$0.00	\$225,000.00
12/01/15	\$123,920.34	\$14,371.31	1.0000%	\$138,291.65	\$2,874.26	\$0.00	\$141,165.91	\$2,750,341.47	\$25,000.00	\$250,000.00
06/01/16	\$124,539.94	\$13,751.71	1.0000%	\$138,291.65	\$2,750.34	\$0.00	\$141,041.99	\$2,625,801.53	\$0.00	\$250,000.00
12/01/16	\$125,162.64	\$13,129.01	1.0000%	\$138,291.65	\$2,625.80	\$0.00	\$140,917.45	\$2,500,638.89	\$0.00	\$250,000.00
06/01/17	\$125,788.46	\$12,503.19	1.0000%	\$138,291.65	\$2,500.64	\$0.00	\$140,792.29	\$2,374,850.43	\$0.00	\$250,000.00
12/01/17	\$126,417.39	\$11,874.26	1.0000%	\$138,291.65	\$2,374.85	\$0.00	\$140,666.50	\$2,248,433.04	\$0.00	\$250,000.00
06/01/18	\$127,049.48	\$11,242.17	1.0000%	\$138,291.65	\$2,248.43	\$0.00	\$140,540.08	\$2,121,383.56	\$0.00	\$250,000.00
12/01/18	\$127,684.74	\$10,606.91	1.0000%	\$138,291.65	\$2,121.38	\$0.00	\$140,413.03	\$1,993,698.82	\$0.00	\$250,000.00
06/01/19	\$128,323.16	\$9,968.49	1.0000%	\$138,291.65	\$1,993.70	\$0.00	\$140,285.35	\$1,865,375.67	\$0.00	\$250,000.00
12/01/19	\$128,964.77	\$9,326.88	1.0000%	\$138,291.65	\$1,865.38	\$0.00	\$140,157.02	\$1,736,410.90	\$0.00	\$250,000.00
06/01/20	\$129,609.60	\$8,682.05	1.0000%	\$138,291.65	\$1,736.41	\$0.00	\$140,028.06	\$1,606,801.30	\$0.00	\$250,000.00
12/01/20	\$130,257.64	\$8,034.01	1.0000%	\$138,291.65	\$1,606.80	\$0.00	\$139,898.45	\$1,476,543.66	\$0.00	\$250,000.00
06/01/21	\$130,908.93	\$7,382.72	1.0000%	\$138,291.65	\$1,476.54	\$0.00	\$139,768.19	\$1,345,634.73	\$0.00	\$250,000.00
12/01/21	\$131,563.47	\$6,728.18	1.0000%	\$138,291.65	\$1,345.63	\$0.00	\$139,637.28	\$1,214,071.26	\$0.00	\$250,000.00
06/01/22	\$132,221.30	\$6,070.35	1.0000%	\$138,291.65	\$1,214.07	\$0.00	\$139,505.72	\$1,081,849.96	\$0.00	\$250,000.00
12/01/22	\$132,882.40	\$5,409.25	1.0000%	\$138,291.65	\$1,081.85	\$0.00	\$139,373.50	\$948,967.57	\$0.00	\$250,000.00
06/01/23	\$133,546.81	\$4,744.84	1.0000%	\$138,291.65	\$948.97	\$0.00	\$139,240.62	\$815,420.76	\$0.00	\$250,000.00
12/01/23	\$134,214.55	\$4,077.10	1.0000%	\$138,291.65	\$815.42	\$0.00	\$139,107.07	\$681,206.21	\$0.00	\$250,000.00
06/01/24	\$134,885.62	\$3,406.03	1.0000%	\$138,291.65	\$681.21	\$0.00	\$138,972.85	\$546,320.59	\$0.00	\$250,000.00
12/01/24	\$135,560.05	\$2,731.60	1.0000%	\$138,291.65	\$546.32	\$0.00	\$138,837.97	\$410,760.54	\$0.00	\$250,000.00
06/01/25	\$136,237.85	\$2,053.80	1.0000%	\$138,291.65	\$410.76	\$0.00	\$138,702.41	\$274,522.69	\$0.00	\$250,000.00
12/01/25	\$136,919.03	\$1,372.62	1.0000%	\$138,291.65	\$274.52	\$0.00	\$138,566.17	\$137,603.66	\$0.00	\$250,000.00
06/01/26	\$137,603.67	\$687.98	1.0000%	\$138,291.65	\$137.60	\$0.00	\$138,429.25	(\$0.00)	\$0.00	\$250,000.00
Totals	\$5,000,000.00	\$528,837.33		\$5,528,837.33	\$105,767.47	\$0.00	\$5,634,604.80		\$250,000.00	

Schedule IV

City of Berea, Kentucky
 Combined Utilities Revenue Bonds
 Series 2005

Debt Service Schedule

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

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

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

Combined Utilities Revenue Bonds

Series 2005 (Acquisition of Berea College Utilities)

Series A (Tax-Exempt)

Debt Service Schedule

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