

BUDGET

**FISCAL YEAR
2014-2015**

**CITY OF BEREA
KENTUCKY**



City of Berea 2012-2013 Budget

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Mayor

Steven Connelly

City Council

Virgil Burnside

Violet Farmer

Chad Hembree

Diane Kerby

Jerry Little

Chester Powell

Ronnie Terrill

Billy Wagers

City Administrator

Randy Stone

City Clerk

Cheryl Chasteen

Department Heads

Roy Curtis, Fire Chief

Ed Fortner, Utilities Manager

David Gregory, Police Chief

Belle Jackson, Tourism Director

Vacant, Parks Director

Susan Meeks, Finance Director

Tom McCay, Director of Business Development

Vacant, GIS Director/Land Surveyor

Dwayne Brumley, Streets Superintendant

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

Charles Arnold

Board of Adjustments

Martin Richards



CITY OF BERA

CITY ADMINISTRATORS OFFICE

STEVEN CONNELLY
MAYOR

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RANDY STONE
CITY ADMINISTRATOR

To: City Council and Citizens of Berea

RE: Budget Message for fiscal year 2014-15

The Berea City Administration and staff are pleased to present a very progressive budget that will provide efficient and timely service to the Citizens of Berea. The City's financial condition is stronger this fiscal year (2014-15) than in previous years. While the national economy continues to be volatile, the industrial and commercial economy of the City of Berea remains strong. Occupational Licenses Fees, Net Profits, Franchise Fees and Property Tax remain the major sources of the City's revenue. This means that our operating revenue depends upon the investment of individual families, small business and industry.

The contents of this budget are the compilation and dedication of many hours of research and dedication of the Staff, therefore the thanks for its strength for future growth and maintenance of our City belongs to each of them.

Despite a good revenue statement the 2014-2015 budget is conservative in its statements of anticipated revenue. As an example, the Occupational Licenses Fees has only been increased by \$100,000.00 over the 2014 amended budget. Even though it is known that the audit for this fiscal will be much higher than is expressed in the new budget. The 2015 budget's beginning fund balance is stated at \$7,200,000.00. This amount is \$848,003.00 over the stated beginning fund balance in the 2014 budget. It is important to remember that all stated revenues and expenses are only anticipated. We have no future guarantees, only our best projections.

Last fiscal year's budget saw the creation of the Fund Balance Reserve and the Capital Sinking Fund. Both are continued in this budget. Using the formula established last year, the Reserve Fund in the 2015 budget is \$2,085,000.00, an increase of \$85,000.00, over last fiscal year. The Capital Sinking Fund contains an additional \$600,000.00 bringing the total of this fund to \$1,200,000.00 by the end of the 2015 fiscal year. The Fund Balance Reserve represents two months of expenses excluding the purchase of capital equipment. The Sinking Fund has been established to escrow money to purchase large capital items in the future.

Personnel cost for the 2015 fiscal year has increased by \$200,000.00. Personnel cost amounts to 47% of the City's total expenditures. The budget includes a maximum 2% rise to payroll based on an employee's annual evaluation. Other factors that contributed to the increase in personnel cost are the market adjustment of three staff positions, the restructuring of the Streets Department, and the addition of an Information Technology Manager. Benefit cost also contributed to the increase in Personnel cost as our policy with Bluegrass Family Health increased by 7% of which 2% can be attributed to the Affordable Care Act. Benefits under the Bluegrass Family Health plan will remain the same. The City received a 3.7% increase from Delta Dental of Kentucky.

Expenditures as stated in the 2015 budget represent a forward thinking and progressive year. Items budgeted as capital items in departmental budgets provide upgraded infrastructure and equipment to better serve the citizens of Berea. However, the staff and the citizenry must remain aware that the day to day purchases of all budgeted items, including capital items, is governed by the constant evaluation of the City's cash flow. What follows is a sample of some items funded in this budget:

- The five year capital budget is support in this budget
- Funds are provided to do the Master Facilities Plan for Police and Fire
- Public Transportation System
- Berea Volunteer Firemen
- Madison County Airport operational expense
- 911 support for operational support and additional funds for debt service
- Construction Funds for the Indian Fort Trail
- Design Funds for the Ellipse Street Shared Use Path
- Planning monies for the Scaffold Cane Shared Use Path
- Bratcher Lane Construction Funds
- Final Phase of the Water Street Drainage Project
- Short Line Pike design monies for the first phase
- MS-4 Planning: Municipal Separate Storm Sewer System
- Support for the Summer Crafts Festival
- Three Police Cruisers
- An all electric Police Motorcycle
- Fire Tanker
- Replenishing of Road Salt inventory
- Street Sweeper
- Leaf Machine
- Dump Truck complete with salt box and spreader

The 2015 budget is a progressive budget. It demonstrates strength and support for personnel services, planning, infrastructure and capital equipment. The monies in this budget for the purchase of large equipment and rolling stock is the largest in recent history. However, the department heads have researched their needs and have made specific requests so that they can provide top quality service to the Residents of Berea.

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

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budget. The construction of the Bypass is now estimated to be \$ 22 Million and US 25 North is estimated to be \$ 7 Million. Both are projected to be bid in December 2014.

This budget contains a new fund, Fund 75. After more than thirty years of independent operation the City has ensured the continuation of the Summer Crafts Fair as an economic development venture. For all of its years of existence, the Summer Fair has been an economic stimulus to the City's hotels, restaurants and small businesses. The City believes that this investment will ensure that local businesses will continue to reap these economic benefits.

The Utilities budgets are as aggressive and progressive as the General Fund. The capital needs of our Utilities are great. These budgets contain monies to either complete, design or investigate a number of projects. The focus for the coming fiscal year will be on the following projects: Terrill Branch sewer project construction, Dixie Park electric upgrade, updating of the Lewis Street Substation and the continued work with the Natural Resources Conservation Service for the plans to upgrade the Owsley Fork Dam. The budgets for the Utilities Department do not require any rate changes with the exception of the annual adjustment made by Kentucky Utilities for transmission of electricity. This increase will be seven tenths of one percent.

The Tourism Budget, as prepared and presented by the Tourism Commission continues to support Tourism's mission by funding the continuation of the now well known Festival of Learn Shops, and the advertising of local arts and crafts that makes Berea a destination for visitors. This budget also financially supports a new program, The Arts Accelerator Program. For years the City and Tourism has tried to attract established artists to re-locate in Berea, with little or no success. The Arts Accelerator Program is a collaboration program with Tourism, MACED and Berea College. The Arts Accelerator Program will support five young artist by providing entrepreneurship training, education about basic business and accounting, space in which to do their work, mentoring by established local artist, and a provision for pay for the work they produce. These artist will be working artist in our community, all in an effort of trying to build a critical mass of working artist in our City. The Commission believes that the future of our arts community is new talent. This pilot program is a business development vehicle that the Tourism Commission has chosen to support the future economic growth of this important component of our economy.

The basic principle of the 2015 budget is to protect and enhance the quality of life in Berea. The funds, as allocated, empower the staff and administration to be more efficient and productive to the Citizens of Berea. Thanks go to the Staff and Administration for the preparation and passage of this very important financial plan.

Sincerely,



Mayor Steven Connelly

City Administrator Randy Stone



BUDGET ORGANIZATION

Governmental Funds

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

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

<u>Name</u>	<u>Fund No.</u>
General Fund.....	10
Municipal Road Aid.....	22
Tourism Fund.....	28
Industrial Development Authority Fund	29
Police Restricted Fund-State.....	53
Berea Corridor Engineering.....	55
Police Restricted Fund-Federal Equitable Sharing	57
Menalaus Pike Design Engineering.....	58
Prospect Street Upgrade	64
US25 North	66

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

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

Proprietary Funds

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

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

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

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

**OVERVIEW OF ALL GOVERNMENTAL FUNDS
FISCAL YEAR 2014-2015 BUDGET**

	010	022	028	029	053	055	057	058	066	075	
	General Fund	Road Aid	Tourism	Industrial Dev	Police Restricted - State	Berea Corridor	Police Restricted - Fed	Menelaus Pike	US 25 North	Berea Craft Festival	TOTAL
FUND BALANCE @ JULY 1*	\$ 7,200,000	\$ 470,000	\$ 900,000	\$ 115,000	\$ 30,000	\$ -	\$ 13,800	\$ 40,000	\$ 300	\$ -	\$ 8,769,100
REVENUE											
Tax	1,662,800	244,800	1,040,000								2,947,600
Licenses & Permits	5,879,500										5,879,500
Charges for Service	137,500		120,750							60,775	319,025
Fines & Forfeitures	13,200		-		38,000		1,000				52,200
Intergovernmental Revenues	1,244,000		25,760			-		65,000	46,000		1,380,760
Investment Income	20,500	300	-	435	30		30				21,295
Other Financing Sources	79,575		-	13,500							93,075
Transfers from Other Funds	(74,065)		-	64,065				-		10,000	-
TOTAL REVENUE	8,963,010	245,100	1,186,510	78,000	38,030	-	1,030	65,000	46,000	70,775	10,693,455
EXPENDITURES											
Personnel Services	5,996,215		355,327								6,351,542
Utility Services	384,210		26,870							785	411,865
Materials & Supplies	959,400		23,700		-		-			4,175	987,275
Services & Support	1,426,400	390,000	369,800	3,000						53,178	2,242,378
Other Expenditures	465,000		513,980		35,000					12,300	1,026,280
Capital Outlay	3,182,500		200,000	75,000		-		65,000	46,000		3,568,500
Debt Service	262,381										262,381
TOTAL EXPENDITURES	12,676,106	390,000	1,489,677	78,000	35,000	-	-	65,000	46,000	70,438	14,850,221
Revenue Over/Under	(3,713,096)	(144,900)	(303,167)	-	3,030	-	1,030	-	-	337	(4,156,766)
ENDING FUND BALANCE	3,486,904	325,100	596,833	115,000	33,030	-	14,830	40,000	300	337	4,612,334

GENERAL FUND SUMMARY

FUND 10

	AUDITED 2011-2012 ACTUAL	AUDITED 2012-2013 ACTUAL	ADOPTED 2013-2014 BUDGET	2013-2014 AMENDED BUDGET	2014-2015 PROPOSED BUDGET
TOTAL FUND BALANCE @ JULY 1*	\$ 5,905,586	\$ 6,092,270	\$ 6,000,000	\$ 6,351,997	\$ 7,200,000
FUND BALANCE RESERVE	-	-	2,000,000	2,000,000	2,085,000
CAPITAL SINKING FUND	-	-	600,000	600,000	1,200,000
FUND BALANCE AVAILABLE FOR BUDGET	\$ 5,905,586	\$ 6,092,270	\$ 3,400,000	\$ 3,751,997	\$ 3,915,000
REVENUE					
Property Tax	1,773,468	1,838,725	1,573,400	1,648,992	1,662,800
Licenses & Permits	6,959,055	7,020,681	5,540,010	5,635,000	5,879,500
Charges for Service	173,588	145,164	136,150	140,100	137,500
Fines & Forfeitures	9,459	21,048	7,700	10,040	13,200
Intergovernmental Revenues	427,711	405,042	1,477,125	1,484,000	1,244,000
Investment Income	43,162	30,280	35,500	27,500	20,500
Other Financing Sources	243,205	94,937	80,000	130,037	79,575
Transfers from Other Funds	(347,826)	279	(313,000)	(313,000)	(74,065)
TOTAL REVENUE	9,281,821	9,556,156	8,536,885	8,762,669	8,963,010
EXPENDITURE SUMMARY BY DEPARTMENT:					
General Government					
General Services	1,266,418	1,359,441	841,751	819,601	863,952
Administration Department	310,314	356,673	372,600	391,650	453,200
Business Development	73,813	77,848	95,165	95,165	98,800
Mayor and City Council	268,803	267,437	346,840	434,440	372,740
Finance	568,365	418,290	406,600	408,100	424,000
Capital Projects	569,001	376,268	2,268,000	2,268,000	2,035,000
Total Administrative	3,056,715	2,855,957	4,330,956	4,416,956	4,247,692
Public Safety					
Police	2,373,807	2,723,195	2,628,500	2,637,000	2,723,000
Fire	1,172,783	1,283,333	1,555,300	1,596,300	1,748,800
Total Public Safety	3,546,590	4,006,528	4,183,800	4,233,300	4,471,800
Public Works	1,310,516	1,280,947	1,670,600	1,684,178	2,439,861
Codes and Planning	333,816	353,822	373,750	379,177	388,455
Parks					
Parks Operation	472,477	454,475	743,250	734,513	651,318
Swimming Pool	179,269	172,029	301,450	298,450	276,750
Intergenerational Center	30,960	38,640	48,000	48,000	46,700
Total Parks	682,706	665,144	1,092,700	1,080,963	974,768
GIS/Land Surveying	164,795	134,031	165,750	165,750	153,530
TOTAL EXPENDITURES	9,095,137	9,296,429	11,817,556	11,960,324	12,676,106
REVENUE OVER/(UNDER) EXPENDITURES	186,685	259,727	(3,280,671)	(3,197,655)	(3,713,096)
UNALLOCATED FUND BALANCE AT JUNE 30	\$ 6,092,270	\$ 6,351,997	\$ 119,329	\$ 554,342	\$ 201,904
FUND BALANCE SUMMARY at JUNE 30					
Fund Balance Reserve	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,085,000
Capital Sinking Fund	-	-	600,000	600,000	1,200,000
Unallocated	6,092,270	6,351,997	119,329	554,342	201,904
TOTAL ENDING FUND BALANCE	\$ 6,092,270	\$ 6,351,997	\$ 2,719,329	\$ 3,154,342	\$ 3,486,904

GENERAL FUND REVENUE

Account	Description	FY12 Actual	FY 13 Actual	FY 2013-2014	FY 2013-2014	FY 2013-2014
				Adopted Budget	Amended Budget	Proposed Budget
41000	General Property Taxes	596,383	605,086	550,000	611,200	620,000
41010	Vehicle Property Tax	42,775	45,549	40,000	40,000	40,000
41020	Public Service Property Tax	16,261	7,023	9,000	7,100	7,000
41030	Delinquent Property Tax	18,878	34,039	10,000	10,000	10,000
41040	In Lieu of Property Taxes	21,426	9,300	9,300	9,300	9,300
41050	Bank Depository Fees	58,671	58,266	55,100	51,392	56,500
41100	State Telecommunication Tax	123,629	123,648	120,000	120,000	120,000
41200	Franchise Fee	895,444	955,813	780,000	800,000	800,000
42000	Business License	13,986	18,330	7,000	7,000	7,000
42010	OL - Payroll	5,340,974	5,406,957	4,600,000	4,700,000	4,800,000
42020	OL - Net Profit	646,752	705,959	250,000	250,000	350,000
42030	OL - Insurance	830,344	802,052	600,000	600,000	650,000
42040	OL - Individual	16,008	23,464	15,000	15,000	15,000
42100	Building Permits	38,573	20,358	25,000	20,000	20,000
42110	Electrical Permits	54,703	30,100	30,000	30,000	25,000
42120	Mechanical Permits	17,125	11,755	12,000	12,000	12,000
42200	Burn Permits	15	-	10	-	-
42300	Street Cut Permits	575	1,706	1,000	1,000	500
44000	Plat Review Fees	7,676	3,320	5,000	2,500	2,000
44010	Demolition/Clean Up	1,067	1,050	2,000	-	500
44100	GIS Mapping	66	32	50	-	-
44200	Court costs	26,072	27,045	16,500	26,000	26,000
44210	Accident Reports	2,409	2,500	2,000	2,000	2,000
44220	Fingerprint Fees	900	1,055	800	900	900
44230	Special Police Services	2,805	4,085	2,800	2,800	2,800
44240	10K Race	3,316	3,624	4,000	3,400	3,000
44300	Concessions - Parks	20,294	17,375	19,000	19,000	17,000
44310	Concessions - Pool	29,272	24,318	25,000	25,000	25,000
44320	Softball Fees	1,463	-	-	-	-
44330	Swimming Pool Fees	76,179	59,747	57,000	57,000	57,000
44340	Aerobics Classes	2,071	1,012	2,000	1,500	1,300
45000	Parking Fines	3,015	6,479	3,000	3,000	3,000
45010	Court Restitution	351	575	400	400	-
45020	Codes Violation	-	3,702	300	640	700
45050	Penalties & Interest	6,093	10,292	4,000	6,000	9,500
46000	School Resource Officer	73,345	72,655	70,000	70,000	70,000
46100	Police Incentive	106,821	112,753	95,000	95,000	95,000
46110	Fire Incentive	69,096	70,215	66,000	66,000	66,000
46111	Volunteer Fire State Aid	-	8,250	-	-	-
46200	County Fire Contribution	38,000	38,000	38,000	38,000	38,000
46210	County Park Contribution	15,000	15,000	18,125	15,000	15,000
46300	Grant Proceeds	125,449	88,169	1,190,000	1,200,000	960,000

Account	Description	FY12 Actual	FY 13 Actual	FY 2013-2014	FY 2013-2014	FY 2013-2014
				Adopted Budget	Amended Budget	Proposed Budget
47000	Interest on Checking	798	582	500	500	500
47100	Interest on CDs	42,364	29,698	35,000	27,000	20,000
48010	Cell Tower Rent	11,342	11,693	11,000	11,000	11,000
48020	Park Rental Fees	4,200	3,525	1,700	3,000	3,000
48030	Field Rental Fees	-	1,462	1,200	1,200	1,100
48040	Folk Center Rental Fees	15,133	14,240	15,000	15,000	15,000
48050	IGC - Rent	4,200	3,850	4,200	4,200	4,200
48060	IGC - Utilities	14,675	15,350	12,800	12,800	12,800
48070	Courtroom Rent	23,475	23,475	23,500	23,475	23,475
48080	Broadway Center Rent	5,400	5,400	4,600	2,800	3,000
48090	Misc Rent & Royalties	-	-	-	-	-
48200	Insurance Proceeds	24,309	9,388	-	35,000	-
48300	Financing Proceeds	120,000	-	-	-	-
48600	Sale of Capital Asset	8,250	1	1,000	16,562	1,000
48900	Miscellaneous Income	12,220	6,552	5,000	5,000	5,000
49000	Transfer to/from Other Funds	(347,826)	279	(313,000)	(313,000)	(74,065)
		9,281,821	9,556,156	8,536,885	8,762,669	8,963,010

**2014-2015 BUDGET
FEE SCHEDULE BY DEPARTMENT**

FINANCE

Business License

Initial Business License Registration	\$25
Peddler	\$25/year or \$10/day
Solicitor	\$100/year or \$10/day
Delivery	\$50/year
Carnival	\$300/week
Pawn	\$250/year
Precious Metal Dealer	\$50/event if transient or \$50 lifetime if permanent business
Billiard	\$200/year + \$25/table/year
Vending	\$10/machine/year (non-profits are exempt)

Taxes

Insurance Tax	6% of premiums
Occupational License Fees on Payroll	2% of gross wages
Occupational License Fees on Net Profit	2% of net profit; \$25 minimum
Property Tax Rate	\$0.099 per \$100 of assessed value
Property Tax Penalty	10% if paid after deadline
Property Tax Interest	10% per annum if paid after deadline
Restaurant Tax	3% of retail sales
Motel Tax	3% of room rent
Public Service Prop Tax	\$0.10 per \$100 of assessed value
Bank Deposit Tax	0.25% of total deposits

PARKS AND RECREATION

Facility Rentals

Large Picnic Shelter	\$50/day (10am-dark)
Small Picnic Shelter	\$25/day (10am-dark)
Baseball/Softball Field - With Lights	\$125/field/day
Baseball/Softball Field - Without Lights	\$100/field/day
Clean up/Damage Deposit	\$50
Folk Center Rental	\$65-\$390 (depending on number of people and duration)
Folk Center Kitchen Rental	\$15/hour; max. \$150/day
Folk Center Clean Up Fee	\$50
Folk Center Set Up Fee	\$50

Swimming Pool

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

Programs

Quilting Workshops	\$100-\$350/workshop
Aerobics	\$3/visit; \$25 for 10 visits; \$50 for 20 visits
Program Fees	\$10-\$400 depending on program
Swim Lessons & Toddler & Me Class	\$40 for 8 classes

CODES AND PLANNING

Building Permits

Project Valuation Does Not Exceed \$2000	\$20
Project Valuation \$2,001 to \$15,000	\$20 + \$5 for each \$1,000 over \$2,000
Project Valuation \$15,001 to \$100,000	\$85 + 2.75 for each \$1,000 over \$15,000
Project Valuation \$100,001 to \$500,000,	\$318.75 + \$1.25 for each \$1,000 over \$100,000
Project Valuation \$501,000 to \$1,000,000,	\$818.75 + \$0.50 for each \$1,000 over \$501,000
Project Valuation Over \$1,000,001	\$1,068.75 + \$0.20 for each \$1,000 over \$1,000,000
Additional Inspection (beyond 2 trips)	\$40/trip
Demolition permit	\$30/structure
Zoning permit	\$10 per item

Mechanical Permits (based on state mandated fees per contract)

Single Family and Duplexes	\$75 first unit - \$50 each additional unit
Multifamily	\$75 first unit - \$25 each additional unit
Commercial Buildings	Based on cost. See "HVAC Commercial Permit"
Industrial Buildings	Based on cost. See "HVAC Commercial Permit"

Sign Permits

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

Electrical Fees

Residential: Single Family 100 AMP Service	\$135
Residential: Single Family 200 AMP Service	\$150
Residential: Single Family 400 AMP Service	\$200
Residential: Duplex 200 AMP	\$225
Residential: Duplex 400 AMP	\$250
Commercial/Multifamily (less than \$50,000) 200 AMP Service	\$175 + \$25/unit
Commercial/Multifamily (less than \$50,000) 400 AMP Service	\$320 + \$25/unit
Commercial/Multifamily (less than \$50,000) 600 AMP Service	\$450 + \$25/unit
Commercial/Multifamily (less than \$50,000) 800 AMP Service	\$560 + \$25/unit
Commercial/Multifamily (less than \$50,000) 1000 AMP Service	\$650 + \$25/unit
Contract Based Pricing - \$50,000-\$200,000	Contract x 0.010
Contract Based Pricing - \$200,0001-\$400,000	Contract x 0.009
Contract Based Pricing - \$400,001 and over	Contract x 0.008
Temporary Service (Construction Service)	\$40
Service Change	\$45

Mobil Home Service	\$45
Trip charge OR Reinspection	\$45
Barns, Garages, Outbuildings, Pump Station (New Service)	\$100
Signs	\$45
Swimming Pools, Additions (2 trips)	\$90

Application Fees and Other Service Fees

Board of Adjustment - Variance Request	\$150
Board of Adjustment - Conditional Use	\$150
Board of Adjustment - Appeals (refunded if appeal is won)	\$75
Architectural Review Board Application Fee	\$150
Architectural Review Board - Appeal Fee (refunded if appeal is won)	\$75
Zone Change Request	\$350
Development Plans - R1, R2-	\$200
Development Plans - R1T, R3, B1, B2 -	\$500
Development Plans - PF, INS, P1, MP -	\$500
Development Plans - B3, B4, PUD, I -	\$600
18x24 Blueline of Survey Records	\$10
36x48 Blueline of Survey Records	\$12
Copies of Zoning and Subdivision Regulations	\$10 unbound; \$15 bound
Copy of Comprehensive Plan	\$ unbound
Copy of DVD	\$5
Street Work Permit	\$25 + \$2.5/foot after first 20 feet

Maps and Photos

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

Plat Fees

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

Final Plat - Industrial	\$200 + \$7/lot
Final Plat - PUD	\$200 + \$7/lot

FIRE DEPARTMENT

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

POLICE DEPARTMENT

Reports

Police Reports	\$5
DVDs/Video	\$10
Photographs	\$1/page

Parking Violations

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

Service Fee

Warrant	\$30
Summons	\$30

Other

Fingerprints	\$10
Parade Permit	\$50/event

UTILITIES

Electric Connection Fee

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

Water Connection Fee

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

Sewer Connection Fees

Inside City Limits Connecting to BMU Water System

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

Inside Limits Not Connected to BMU Water System	
5/8" (3/4") Meter	\$600
1" Meter	\$1,500
1 1/2" Meter	\$3,000
2" Meter	\$4,800
3" Meter	\$9,600
4" Meter	\$15,000
Residential Sewer Deposit	\$60

Outside City Limits Not Connected to BMU Water System	
5/8" (3/4") Meter	\$800
1" Meter	\$2,000
1 1/2" Meter	\$4,000
2" Meter	\$6,400
3" Meter	\$12,800
4" Meter	\$20,000
Residential Sewer Deposit	\$60

Disconnection and Penalties

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

ADMINISTRATION

ACTIVITIES

The Administration Department is responsible, under the direction of the Mayor, for the daily operation of the City. The Administration Department supervises budget account numbers 1000, 1005, and 1010. The duties include, but are not limited to, daily supervision of department heads, citizen complaints, budget and financial management, procurement, personnel records, health insurance, workers compensation, and County Employees Retirement records, reports, and claims, and other related, administrative duties.

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

STAFFING LEVELS

ADMINISTRATION

<u>POSITION</u>		<u>AUTHORIZED NUMBER</u>
City Administrator	Randy Stone	1
City Clerk	Cheryl Chasteen	1

BUILDING MAINTENANCE

Janitors	Earl Seals Rick Abney (Part-Time)	2
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Account	Description	FY2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015
		Actual	Actual	Adopted Budget	Amended Budget	Proposed Budget
51001	Salaries: Full-time	20,445	24,999	25,400	25,400	25,905
51002	Salaries: PT/Seasonal/Temp	12,498	11,867	13,000	13,000	13,000
51003	Salaries: Overtime	-	-	500	500	500
51102	Medical and Life Ins.	520	596	800	800	624
51103	City Pension Contributions	3,879	4,879	4,900	4,900	4,666
51104	City FICA Contributions	1,973	2,219	2,415	2,415	2,444
51105	Medicare	461	519	858	858	572
52000	Telephone	39,033	44,725	44,000	44,000	40,000
52100	Electric - Buildings	35,942	41,928	38,650	42,000	44,000
52200	Natural Gas	8,072	8,816	13,000	11,000	12,300
52300	Water Service	1,795	1,729	1,700	1,700	2,000
52400	Sewer Service	1,314	1,273	1,100	1,200	1,500
52500	Waste Collection	2,337	2,379	2,500	2,500	2,500
52600	Website & Email Hosting	-	4,726	15,000	10,000	10,000
52700	Internet & Cable Service	-	844	2,160	2,160	8,160
53010	General Operating Supplies	1,091	3,350	2,700	4,900	4,900
53040	Janitorial Supplies	13,575	11,347	15,000	15,000	15,000
54012	IT Support & Service	37,209	39,031	40,000	45,000	45,000
54013	Software Maintenance	-	-	-	-	-
54200	Rent/Lease	-	-	-	3,600	3,600
54310	Unemployment Insurance	8,467	11,448	6,000	6,000	25,000
54320	Employee Disability Insurance	4,088	4,619	4,900	4,900	4,900
54330	Workers Comp. Insurance	156,418	122,350	162,000	125,000	125,000
54340	Property Insurance	22,914	25,081	27,000	59,600	65,500
54350	General Liability Insurance	109,154	116,490	125,000	85,000	93,500
54500	Building & Grounds R&M	38,254	18,724	20,000	35,000	35,000
54510	Equipment R&M	1,729	5,263	4,000	4,000	4,000
55012	Cash Over/Short	-	2	-	-	-
55100	Special Programs	16,340	2,052	10,000	10,000	12,000
57000	Principal Payment	660,000	800,000	225,000	225,000	250,453
57100	Interest Payment	68,910	48,185	34,168	34,168	11,928
		1,266,418	1,359,441	841,751	819,601	863,952

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	-

Account	Description	FY2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015
		Actual	Actual	Adopted Budget	Amended Budget	Proposed Budget
51001	Salaries: Full-time	181,946	217,526	241,300	230,000	192,000
51002	Salaries: PT/Seasonal/Temp	2,609	-	-	-	-
51003	Salaries: Overtime	3,780	2,053	2,400	2,400	2,400
51102	Medical and Life Ins.	13,267	12,179	11,500	11,500	24,000
51103	City Pension Contributions	38,125	42,392	40,100	40,100	35,000
51104	City FICA Contributions	11,660	12,339	13,500	13,500	12,500
51105	Medicare	2,727	2,886	3,200	3,200	3,000
53000	General Office Supplies	5,715	3,888	6,000	6,000	5,000
53001	Books/Manuals/Periodicals	7,669	12,023	9,500	9,500	9,000
53200	Uniforms & Gear	-	163	500	500	500
53300	Fuel	1,263	1,632	2,000	2,000	2,000
53400	Small Tools & Equipment	-	-	-	-	20,000
53500	Office Furniture & Equipment	760	-	1,500	3,150	2,000
54000	Legal Services	863	792	1,100	15,000	40,000
54090	Other Professional Services	11,556	18,969	8,000	21,000	70,000
54100	Advertising	6,636	8,121	7,000	7,000	7,000
54200	Rent/Lease	3,399	3,865	5,000	4,000	6,000
54520	Vehicle R&M	-	383	-	-	-
54730	Postage & Shipping	14,143	9,354	13,000	11,000	11,000
54740	Printing & Copy Services	514	870	1,000	1,000	1,000
55020	Membership & Licenses	1,630	4,708	1,800	5,800	5,800
55021	Education & Training	119	-	-	-	-
55022	Conference/Meeting Expenses	1,934	1,540	3,500	3,500	3,500
55023	Meals & Travel	-	990	700	1,500	1,500
		310,314	356,673	372,600	391,650	453,200

Business Development

ACTIVITIES

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

STAFFING LEVELS

ADMINISTRATION

POSITION

AUTHORIZED NUMBER

Business Development Director

Thomas McCay

1

Account	Description	FY2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015
		Actual	Actual	Adopted Budget	Amended Budget	Proposed Budget
51001	Salaries: Full-time	46,816	51,161	53,100	53,100	55,000
51102	Medical and Life Ins.	7,257	6,596	6,640	6,640	7,500
51103	City Pension Contributions	9,264	10,128	10,100	10,100	10,100
51104	City FICA Contributions	2,724	2,940	3,300	3,300	3,400
51105	Medicare	637	688	775	775	800
53000	General Office Supplies	1,227	640	1,500	1,500	1,800
53001	Books/Manuals/Periodicals	-	-	250	250	200
53200	Uniforms & Gear	249	-	250	250	250
53300	Fuel	1,437	1,470	3,500	3,500	3,000
53500	Office Furniture & Equipment	2,396	-	250	250	250
54090	Other Professional Services	-	-	1,000	1,000	1,000
54100	Advertising	-	548	2,500	2,500	3,500
54520	Vehicle R&M	196	788	2,000	2,000	2,000
54740	Printing & Copy Services	250	700	1,500	1,500	1,500
55020	Membership & Licenses	599	595	1,500	1,500	1,500
55021	Education & Training	-	-	1,000	1,000	1,000
55022	Conference/Meeting Expenses	761	1,435	3,000	3,000	3,000
55023	Meals & Travel	-	160	3,000	3,000	3,000
		73,813	77,848	95,165	95,165	98,800

CITY COUNCIL/MAYOR

ACTIVITIES

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

STAFFING LEVELS

ADMINISTRATION

<u>POSITION</u>		AUTHORIZED NUMBER
Mayor	Steven Connelly	1
City Council Members	Virgil Burnside Violet Farmer Chad Hembree Diane Kerby Jerry Little Chester Powell Ronnie Terrill Billy Wagers	8

Account	Description	FY2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015
		Actual	Actual	Adopted Budget	Amended Budget	Proposed Budget
51002	Salaries: PT/Seasonal/Temp	50,600	50,400	52,800	52,800	52,800
51104	City FICA Contributions	3,137	3,125	3,274	3,274	3,274
51105	Medicare	734	731	766	766	766
54510	Equipment R&M	4,200	4,200	7,000	7,000	6,000
54770	Public Transportation	22,915	27,498	55,600	55,600	55,600
55020	Membership & Licenses	3,577	1,082	3,600	1,200	1,000
55022	Conference/Meeting Expenses	11,929	13,572	20,000	15,000	15,000
55090	Contingency	14,414	3,975	30,000	20,000	20,000
55100	Special Programs	28,577	5,079	9,500	47,500	19,000
55300	Dog Warden - County	7,000	-	7,500	7,500	7,500
55310	Volunteer Firemen	25,000	33,250	25,000	25,000	25,000
55320	Bluegrass ADD	1,720	3,526	1,800	1,800	1,800
55330	Madison County Airport	25,000	10,000	10,000	75,000	25,000
55340	911 Support	70,000	111,000	110,000	117,000	135,000
56230	Building Improvements	-	-	10,000	5,000	5,000
		268,803	267,437	346,840	434,440	372,740

FINANCE DEPARTMENT

ACTIVITIES

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

STAFFING LEVELS

ADMINISTRATION

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

Account	Description	FY2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015
		Actual	Actual	Adopted Budget	Amended Budget	Proposed Budget
51001	Salaries: Full-time	179,889	194,912	200,000	201,500	208,000
51003	Salaries: Overtime	454	175	1,000	1,000	1,000
51102	Medical and Life Ins.	25,245	25,207	29,000	29,000	32,000
51103	City Pension Contributions	35,079	34,966	39,000	39,000	37,000
51104	City FICA Contributions	10,102	9,540	12,600	12,600	14,000
51105	Medicare	2,363	2,231	3,000	3,000	4,000
53000	General Office Supplies	2,740	1,957	7,000	7,000	7,000
53001	Books/Manuals/Periodicals	799	733	1,500	1,500	1,500
53010	General Operating Supplies	-	1,938	5,000	5,000	5,000
53200	Uniforms & Gear	-	-	500	500	500
53500	Office Furniture & Equipment	10,682	350	2,000	2,000	5,000
54012	IT Support & Service	-	140	-	-	-
54013	Software Maintenance	32,596	17,093	19,500	19,500	23,000
54090	Other Professional Services	47,524	52,822	60,000	60,000	63,000
54100	Advertising	605	1,034	1,000	1,000	1,000
54740	Printing & Copy Services	8,654	3,665	5,000	5,000	5,000
55020	Membership & Licenses	1,115	1,370	1,500	1,500	1,500
55021	Education & Training	709	2,765	6,000	3,500	12,000
55022	Conference/Meeting Expenses	401	-	-	-	-
55023	Meals & Travel	185	768	1,000	3,500	3,500
56800	Other Capital Outlay	209,223	66,623	12,000	12,000	-
		568,365	418,290	406,600	408,100	424,000

CAPITAL PROJECTS

ACTIVITIES

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

Account	Description	FY2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015
		Actual	Actual	Adopted Budget	Amended Budget	Proposed Budget
54500	Building & Grounds R&M	129	41,893	45,000	45,000	40,000
54530	Infrastructure R&M	9,071	7,197	10,000	10,000	10,000
54532	Curbs & Sidewalk R&M	-	-	30,000	30,000	30,000
56100	Land/Building Purchase	286,185	-	100,000	100,000	-
56130	Other Land Improvements	-	-	-	-	-
56210	New Building Design/Construct	-	-	-	-	30,000
56230	Building Improvements	19,972	23,698	225,000	225,000	75,000
56430	Other Equipment	16,167	7,298	-	-	-
56600	Sidewalks/Shared Use Path	182,757	127,446	230,000	230,000	475,000
56610	Drainage Projects	35,778	35,082	398,000	398,000	135,000
56620	Street Design & Construction	18,942	133,654	1,230,000	1,230,000	1,160,000
56800	Other Capital Outlay	-	-	-	-	80,000
		569,001	376,268	2,268,000	2,268,000	2,035,000

POLICE DEPARTMENT

ACTIVITIES

The Police Department assures the public safety and welfare of the community. This department enforces all state, city, and federal criminal laws. The department is supervised by the Chief of Police.

STAFFING LEVELS

<u>POSITION</u>		<u>AUTHORIZED NUMBER</u>
	<u>ADMINISTRATION</u>	
Chief of Police	David Gregory	3
Administrative Asst.	Kellie Beavers	
	<u>SUPPORT DIVISION</u>	
Police Captain	Ken Clark	5
Safety Officer (Part-Time)	Janice Thompson	
Records Clerk	Bradley Terrill	
School Resource Officer	Ray Brandenburg Bill Eckler	
	<u>INVESTIGATION DIVISION</u>	
Police Lieutenant	Danny Brewer	5
Police Sergeant (Task Force)	Jason Slone	
Police Detective	Robert Short	
Police Detective	Eric Davidson	
K9 Officer	Jeff Parker	
	<u>OPERATIONS DIVISION</u>	
Police Captain	Kenneth Puckett	1
Police Lieutenant	Jason Hays Leeann Boyle Randy Hensley	3
Police Sergeant	Jake Reed Rob Ward James Hampton	3
Police Officers	Robert Ballinger Chris Neal Casey Botkin Lonny Sams Aaron Boycan Cody Shepherd William Bradley Adam Short Aaron Curtis Jason Varney Jeffrey Harness Chris Whicker Josh Horn William Johnson Jason Kirby Danny McGuire	16

Account	Description	FY2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015
		Actual	Actual	Adopted Budget	Amended Budget	Proposed Budget
51001	Salaries: Full-time	1,188,786	1,340,126	1,302,000	1,302,000	1,343,000
51002	Salaries: PT/Seasonal/Temp	36,610	38,579	48,000	48,000	30,000
51003	Salaries: Overtime	109,764	96,453	90,000	90,000	90,000
51004	Salaries: Holidays	1,652	6,768	5,000	10,600	2,000
51005	Incentive Pay	87,836	94,952	99,200	99,200	100,000
51101	Uniform Allowance	30,200	36,400	44,800	44,800	45,000
51102	Medical and Life Ins.	171,245	171,945	173,000	175,000	193,000
51103	City Pension Contributions	273,365	296,717	293,000	293,500	278,000
51104	City FICA Contributions	84,660	88,929	99,200	99,300	100,000
51105	Medicare	19,799	20,798	23,200	23,500	24,000
52000	Telephone	3,488	9,630	12,000	12,000	13,000
52100	Electric - Buildings	393	424	400	400	500
52700	Internet & Cable Service	1,415	1,559	2,000	2,000	2,000
53000	General Office Supplies	6,235	8,066	7,000	7,000	7,000
53001	Books/Manuals/Periodicals	1,145	1,039	2,000	2,000	2,000
53010	General Operating Supplies	26,069	7,602	8,000	8,000	13,000
53200	Uniforms & Gear	34,807	32,976	24,000	24,000	32,000
53300	Fuel	91,096	107,168	105,000	105,000	105,000
53400	Small Tools & Equipment	9,160	32,059	34,000	34,000	48,000
53500	Office Furniture & Equipment	3,917	10,603	4,000	4,000	10,000
54012	IT Support & Service	-	11,508	10,000	10,000	10,000
54013	Software Maintenance	31,682	8,398	16,000	16,000	18,000
54090	Other Professional Services	3,469	3,385	5,000	5,000	6,000
54200	Rent/Lease	777	4,569	1,600	1,600	6,000
54500	Building & Grounds R&M	1,833	-	-	-	-
54510	Equipment R&M	-	9,741	14,000	14,000	25,000
54520	Vehicle R&M	39,986	45,008	39,000	39,000	29,000
54730	Postage & Shipping	-	244	300	300	500
54740	Printing & Copy Services	-	262	1,000	1,000	1,000
55020	Membership & Licenses	417	670	800	800	1,000
55021	Education & Training	7,282	10,556	39,000	39,000	38,000
55022	Conference/Meeting Expenses	4,358	1,586	3,000	3,000	3,000
55023	Meals & Travel	-	8,647	6,000	6,000	6,000
55100	Special Programs	1,206	2,734	3,000	3,000	3,000
55131	10K Race	3,349	3,524	5,000	5,000	5,000
56300	Automobiles	58,806	190,830	109,000	109,000	134,000
56430	Other Equipment	38,999	-	-	-	-
56800	Other Capital Outlay	-	18,743	-	-	-
		2,373,807	2,723,195	2,628,500	2,637,000	2,723,000

FIRE DEPARTMENT

ACTIVITIES

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

STAFFING LEVELS

<u>POSITION</u>	<u>ADMINISTRATION</u>	<u>AUTHORIZED NUMBER</u>
Fire Chief	Roy Curtis	1
Assistant Fire Chief	Vacant	1
	<u>SUPPRESSION</u>	
Battalion Fire Chiefs	Scott Adams Doug Sandlin Shawn Sandlin	3
Fire Lieutenants	Jake Lake Stacy Quinley Brad Hylton	3
Fire Fighters	Shane Alcorn Steve Bryant Greg Cox Robert Johnson Jon Kerns Mike Kerns Eric Lawson Ronnie Mills Jared Rigsby Will Rodgers Charles Russell Eric Whittemore	12
Volunteer Fire Fighters (active)		21

Account	Description	FY2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015
		Actual	Actual	Adopted Budget	Amended Budget	Proposed Budget
51001	Salaries: Full-time	660,392	727,592	730,500	730,500	787,000
51002	Salaries: PT/Seasonal/Temp	-	-	-	-	-
51003	Salaries: Overtime	18,867	13,746	30,000	30,000	30,000
51004	Salaries: Holidays	5,852	7,035	12,000	12,000	3,000
51005	Incentive Pay	57,808	58,899	59,000	59,000	59,000
51101	Uniform Allowance	19,655	22,365	24,000	24,000	24,000
51102	Medical and Life Ins.	118,745	105,503	107,000	113,000	124,000
51103	City Pension Contributions	148,009	162,477	162,000	162,000	164,000
51104	City FICA Contributions	44,076	47,084	53,000	53,000	58,000
51105	Medicare	10,308	11,012	13,000	13,000	16,000
52000	Telephone	1,437	1,411	1,600	1,600	1,700
52100	Electric - Buildings	4,293	5,025	5,000	5,000	6,000
52200	Natural Gas	2,561	2,217	5,000	5,000	4,500
52300	Water Service	442	427	700	700	600
52400	Sewer Service	332	325	500	500	500
52500	Waste Collection	228	228	400	400	400
53000	General Office Supplies	591	540	2,000	2,000	2,000
53001	Books/Manuals/Periodicals	-	150	1,000	1,000	1,000
53010	General Operating Supplies	3,853	2,276	5,000	5,000	5,000
53040	Janitorial Supplies	72	-	500	500	500
53200	Uniforms & Gear	3,525	2,151	13,000	13,000	13,000
53300	Fuel	25,779	24,453	32,000	32,000	32,000
53400	Small Tools & Equipment	8,358	6,373	41,000	29,000	31,000
53500	Office Furniture & Equipment	4,000	943	10,000	10,000	5,000
54012	IT Support & Services	-	-	3,000	3,000	3,000
54013	Software Maintenance	-	-	3,000	3,000	3,000
54090	Other Professional Services	6,930	5,276	19,000	19,000	15,000
54100	Advertising	-	29	300	300	300
54200	Rent/Lease	449	1,867	5,000	5,000	5,000
54500	Building & Grounds R&M	2,381	841	10,000	10,000	10,000
54510	Equipment R&M	-	9,892	11,000	11,000	12,000
54520	Vehicle R&M	12,123	13,147	16,000	63,000	25,000
54730	Postage & Shipping	-	15	300	300	300
54740	Printing & Copy Services	150	-	500	500	500
55020	Membership & Licenses	-	-	500	500	500
55021	Education & Training	2,415	5,189	5,000	5,000	5,000
55022	Conference/Meeting Expenses	-	-	1,500	1,500	1,500
55023	Meals & Travel	-	223	1,000	1,000	1,000
55100	Special Programs	-	1,880	3,000	3,000	3,500
56230	Building Improvements	9,151	-	10,000	10,000	10,000
56300	Automobiles	-	30,018	38,000	38,000	-
56310	Heavy Vehicles	-	-	90,000	90,000	210,000
56430	Other Equipment	-	12,725	30,000	30,000	75,000
56800	Other Capital Outlay	-	-	-	-	-
		1,172,783	1,283,333	1,555,300	1,596,300	1,748,800

PUBLIC WORKS

ACTIVITIES

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

STAFFING LEVELS

<u>POSITION</u>		<u>AUTHORIZED NUMBER</u>
Street Superintendent	Dwayne Brumley	1
Administrative Assistant	Mildred Walton	1
Crew Leader	Donnie Davidson	1
Mechanic	Donald Gabbard Archie Poff Chris Walsh	3
Maintenance Workers	Billy Anderson Eric Baker Daniel Ballard Preston Chandler Steve Collins Wallace Conner Michael Dooley Roy Kendall Zach Lainhart Bobby Miller Donald Parsons II Adam Taylor Thomas Wagner	13

Account	Description	FY2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015
		Actual	Actual	Adopted Budget	Amended Budget	Proposed Budget
51001	Salaries: Full-time	412,885	470,742	485,100	485,100	626,829
51002	Salaries: PT/Seasonal/Temp	31,398	44,271	45,000	40,000	25,000
51003	Salaries: Overtime	39,901	17,623	50,000	50,000	55,000
51102	Medical and Life Ins.	85,476	72,592	75,100	80,528	117,228
51103	City Pension Contributions	92,394	86,956	101,100	101,100	120,480
51104	City FICA Contributions	29,799	29,615	36,000	36,000	43,824
51105	Medicare	6,969	6,926	8,500	8,500	10,250
52000	Telephone	1,466	1,551	2,800	2,000	2,000
52100	Electric - Buildings	867	697	750	750	750
52110	Electric - Signals & Lights	81,265	83,824	73,000	73,000	73,000
52200	Natural Gas	17,124	16,811	31,000	31,000	31,000
52300	Water Service	320	317	500	500	500
52400	Sewer Service	114	112	500	500	500
52500	Waste Collection	11,885	8,221	10,000	7,500	7,500
53000	General Office Supplies	112	95	300	500	500
53001	Books/Manuals/Periodicals	-	254	350	350	350
53010	General Operating Supplies	53,775	21,923	25,000	25,000	25,000
53011	Operating Chemicals	2,709	965	3,200	3,200	3,200
53100	Road Salt	34,134	32,674	50,000	50,000	200,000
53102	Street Sign Materials	2,303	11,917	30,000	30,000	30,000
53200	Uniforms & Gear	6,991	11,139	10,000	20,200	15,000
53300	Fuel	104,921	78,556	115,000	115,000	115,000
53400	Small Tools & Equipment	13,721	29,727	50,000	50,000	30,000
53500	Office Furniture & Equipment	-	2,327	4,500	4,500	4,500
54011	Engineering Services	-	-	700	700	700
54090	Other Professional Services	-	804	500	2,000	2,000
54100	Advertising	-	-	500	500	500
54200	Rent/Lease	6,753	5,525	10,000	5,000	5,000
54500	Building & Grounds R&M	11,001	10,284	9,000	18,500	25,000
54510	Equipment R&M	-	56,302	50,000	50,000	95,000
54520	Vehicle R&M	129,381	41,936	82,000	82,000	82,000
54530	Infrastructure R&M	58,952	46,892	107,200	107,200	107,200
54720	Contract Labor	-	1,190	5,000	5,000	5,000
54730	Postage & Shipping	-	-	-	50	50
54740	Printing & Copy Services	-	245	500	500	500
55020	Membership & Licenses	-	470	1,500	1,500	1,500
55021	Education & Training	-	1,913	4,000	4,000	4,000
55023	Meals & Travel	17,212	3,509	3,000	3,000	3,000
55090	Contingency	34,430	19,699	35,000	35,000	35,000
56210	New Building Design/Construct	-	-	-	-	100,000
56230	Building Improvements	-	-	-	-	15,000
56300	Automobiles	22,257	43,583	52,000	83,000	-
56400	Heavy Equipment	-	-	50,000	50,000	370,000

Account	Description	FY2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Adopted Budget	FY 2013-2014 Amended Budget	FY 2014-2015 Proposed Budget
56430	Other Equipment	-	18,760	52,000	21,000	45,000
56800	Other Capital Outlay	-	-	-	-	6,000
		1,310,516	1,280,947	1,670,600	1,684,178	2,439,861

CODES AND PLANNING

ACTIVITIES

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

STAFFING LEVELS

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

Account	Description	FY2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015
		Actual	Actual	Adopted Budget	Amended Budget	Proposed Budget
51001	Salaries: Full-time	146,236	161,840	166,000	170,643	176,100
51002	Salaries: PT/Seasonal/Temp	36,325	34,462	39,000	39,000	27,000
51003	Salaries: Overtime	4,479	4,153	4,500	4,500	4,500
51102	Medical and Life Ins.	19,051	17,295	17,650	17,767	19,200
51103	City Pension Contributions	29,973	32,460	32,200	33,085	31,950
51104	City FICA Contributions	11,339	11,707	13,000	13,276	13,620
51105	Medicare	2,652	2,738	3,100	3,106	3,185
53000	General Office Supplies	2,378	1,381	3,500	4,000	3,500
53001	Books/Manuals/Periodicals	467	1,240	1,500	1,500	1,200
53010	General Operating Supplies	3,405	1,161	3,500	3,000	3,000
53200	Uniforms & Gear	776	1,102	1,200	1,200	1,200
53300	Fuel	6,039	5,096	6,500	6,500	7,000
53400	Small Tools & Equipment	-	-	2,000	2,000	4,000
53500	Office Furniture & Equipment	4,037	4,925	7,000	6,000	1,500
54010	Consultant Services	19,026	41,809	15,000	30,000	5,000
54011	Engineering Services	15,067	6,750	20,000	10,000	15,000
54013	Software Maintenance	1,100	4,015	4,500	4,500	4,500
54090	Other Professional Services	-	3,342	2,000	1,000	2,000
54100	Advertising	540	462	500	500	800
54520	Vehicle R&M	177	1,158	1,500	2,000	2,000
54710	Board & Commission Pay	12,516	8,696	14,000	10,000	10,000
54740	Printing & Copy Services	1,057	697	1,000	1,000	1,000
54760	Demolition & Disposal	10,100	62	6,000	6,000	6,000
55020	Membership & Licenses	829	1,062	1,100	1,100	1,200
55021	Education & Training	6,248	2,438	3,000	3,000	3,000
55022	Conference/Meeting Expenses	-	686	2,000	2,000	2,000
55023	Meals & Travel	-	3,086	2,500	2,500	2,500
56300	Automobiles	-	-	-	-	28,000
56430	Other Capital Outlay	-	-	-	-	8,500
		333,816	353,822	373,750	379,177	388,455

PARKS DEPARTMENT

ACTIVITIES

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

STAFFING LEVELS

<u>POSITION</u>		AUTHORIZED NUMBER
Park Director	VACANT	1
Recreation Supervisor	Priscilla Bloom	1
Program Supervisor	Jennifer Jones	1
Maintenance Supervisor	Robert Stephens	1

Account	Description	FY2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015
		Actual	Actual	Adopted Budget	Amended Budget	Proposed Budget
51001	Salaries: Full-time	111,693	101,677	134,800	135,500	139,092
51002	Salaries: PT/Seasonal/Temp	64,525	68,981	70,000	70,000	70,000
51003	Salaries: Overtime	16,783	19,533	14,000	14,000	14,000
51102	Medical and Life Ins.	19,669	16,685	23,250	25,000	28,242
51103	City Pension Contributions	24,805	22,225	28,250	28,250	27,052
51104	City FICA Contributions	11,679	10,794	13,600	13,600	13,832
51105	Medicare	2,731	2,525	3,200	3,200	3,200
52000	Telephone	3,809	4,371	4,000	4,000	4,000
52100	Electric - Buildings	44,040	57,903	55,000	55,000	54,000
52200	Natural Gas	4,987	5,535	6,000	6,000	7,000
52300	Water Service	5,820	4,639	10,000	5,000	5,000
52400	Sewer Service	10,790	14,416	9,700	9,700	6,000
52500	Waste Collection	13,511	10,508	14,000	14,000	9,200
52700	Internet & Cable Service	-	-	500	500	500
53000	General Office Supplies	702	1,186	1,500	1,500	1,500
53010	General Operating Supplies	15,601	4,179	10,000	10,000	10,000
53020	Recreational Supplies	3,774	11,195	20,000	20,000	20,000
53021	Concession Supplies	10,448	7,877	12,000	7,500	2,500
53040	Janitorial Supplies	5,980	3,351	6,000	6,000	6,000
53200	Uniforms & Gear	1,006	828	1,400	1,400	1,200
53300	Fuel	7,767	7,502	8,500	8,500	8,000
53400	Small Tools & Equipment	11,141	6,881	15,000	15,000	12,000
53500	Office Furniture & Equipment	-	180	5,000	5,000	3,000
54090	Other Professional Services	4,554	3,018	5,000	5,000	5,000
54100	Advertising	918	540	2,000	1,000	1,000
54200	Rent/Lease	116	112	1,000	1,000	1,000
54500	Building & Grounds R&M	17,299	29,470	35,000	35,000	30,000
54510	Equipment R&M	-	4,628	7,000	7,000	7,000
54520	Vehicle R&M	5,140	3,951	7,000	7,000	5,000
54730	Postage & Shipping	-	47	-	-	-
54740	Printing & Copy Services	302	550	800	800	800
55012	Cash Over/Short	-	-	-	-	-
55020	Membership & Licenses	-	175	500	1,000	1,000
55021	Education & Training	-	595	800	1,300	1,300
55022	Conference/Meeting Expenses	1,226	256	1,000	1,000	1,000
55023	Meals & Travel	-	50	350	350	300
55100	Special Programs	7,007	5,711	23,000	15,000	10,000
55110	4th of July	18,348	13,609	16,000	16,000	16,000
55111	Halloween at the Park	-	1,167	5,000	313	1,000
55200	Restaurant Tax	597	511	600	600	600
55210	Sales Tax	1,129	1,325	1,500	1,500	1,000
56110	Fencing	-	-	5,000	5,000	2,000
56120	Landscaping	-	-	10,000	10,000	10,000
56230	Building Improvements	17,847	-	150,000	150,000	100,000
56300	Automobiles	-	-	-	-	-

Account	Description	FY2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Adopted Budget	FY 2013-2014 Amended Budget	FY 2014-2015 Proposed Budget
56420	Outdoor Furniture & Fixtures	-	5,788	6,000	17,000	12,000
56430	Other Equipment	6,729	-	-	-	-
		472,477	454,475	743,250	734,513	651,318

Account	Description	FY2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015
		Actual	Actual	Adopted Budget	Amended Budget	Proposed Budget
51002	Salaries: PT/Seasonal/Temp	64,425	64,116	80,000	80,000	70,000
51003	Salaries: Overtime	7,104	5,582	7,000	7,000	7,000
51104	City FICA Contributions	4,184	4,321	5,400	5,400	5,400
51105	Medicare	960	1,011	1,300	1,300	1,300
52000	Telephone	837	-	900	900	900
52100	Electric - Buildings	1,422	1,215	2,000	2,000	2,000
52300	Water Service	9,730	13,391	8,000	5,000	10,000
52500	Waste Collection	-	1,315	2,000	2,000	2,000
53000	General Office Supplies	-	-	150	150	150
53010	General Operating Supplies	6,075	4,700	10,000	10,000	7,000
53011	Operating Chemicals	14,798	16,830	16,000	16,000	17,000
53021	Concession Supplies	16,782	14,820	17,000	17,000	15,000
53200	Uniforms & Gear	2,560	2,347	3,500	3,500	3,500
53400	Small Tools & Equipment	12,955	4,609	15,000	15,000	8,000
54090	Other Professional Services	5,391	1,616	5,500	5,500	5,000
54100	Advertising	-	88	500	500	500
54200	Rent/Lease	-	-	500	500	500
54500	Building & Grounds R&M	16,241	8,304	8,500	8,500	8,500
54510	Equipment R&M	7,449	18,530	25,000	25,000	20,000
55100	Special Programs	5,800	7,506	8,000	8,000	8,000
55200	Restaurant Tax	861	715	1,000	1,000	1,000
55210	Sales Tax	1,696	1,015	2,200	2,200	2,000
56230	Building Improvements	-	-	5,000	5,000	5,000
56420	Outdoor Furniture & Fixtures	-	-	12,000	12,000	12,000
56430	Other Equipment	-	-	65,000	65,000	65,000
56800	Other Capital Outlay	-	-	-	-	-
		179,269	172,029	301,450	298,450	276,750

Account	Description	FY2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Adopted Budget	FY 2013-2014 Amended Budget	FY 2014-2015 Proposed Budget
52100	Electric - Buildings	9,041	9,360	11,000	11,000	11,000
52200	Natural Gas	3,261	3,707	5,000	5,000	5,700
52300	Water Service	1,268	1,276	1,200	1,200	1,200
52400	Sewer Service	1,000	1,020	800	800	800
54500	Building & Grounds R&M	16,389	7,684	15,000	15,000	13,000
56230	Building Improvements	-	15,593	15,000	15,000	15,000
		<u>30,960</u>	<u>38,640</u>	<u>48,000</u>	<u>48,000</u>	<u>46,700</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	VACANT	1
GIS - Survey Technician	Jared Patterson	1

Account	Description	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015
		Actual	Actual	Adopted Budget	Amended Budget	Proposed Budget
51001	Salaries: Full-time	81,040	89,552	92,000	92,000	86,000
51002	Salaries: PT/Seasonal/Temp	-	-	-	-	-
51003	Salaries: Overtime	591	1,441	2,500	2,500	2,500
51102	Medical and Life Ins.	9,702	8,709	9,000	9,000	14,260
51103	City Pension Contributions	16,030	17,904	17,900	17,900	16,620
51104	City FICA Contributions	4,187	4,512	5,900	5,900	5,900
51105	Medicare	979	1,055	1,400	1,400	1,400
53000	General Office Supplies	5,501	556	1,500	1,500	1,000
53001	Books/Manuals/Periodicals	105	-	500	500	500
53010	General Operating Supplies	-	2,049	5,500	5,500	3,000
53200	Uniforms & Gear	463	452	500	500	500
53300	Fuel	1,213	810	1,800	1,800	1,200
53400	Small Tools & Equipment	2,240	88	2,000	2,000	2,000
53500	Office Furniture & Equipment	1,032	329	2,500	2,500	2,000
54000	Legal Services	-	-	-	-	-
54011	Engineering Services	-	-	5,000	5,000	3,000
54013	Software Maintenance	4,160	4,522	8,000	8,000	4,600
54090	Other Professional Services	-	-	-	-	-
54100	Advertising	-	-	-	-	-
54200	Rent/Lease	-	-	-	-	-
54510	Equipment R&M	635	1,103	3,000	3,000	3,000
54520	Vehicle R&M	-	-	1,000	1,000	1,000
54730	Postage & Shipping	-	15	50	50	50
54740	Printing & Copy Services	237	1	500	500	500
55020	Membership & Licenses	425	-	700	700	700
55021	Education & Training	1,205	795	3,000	3,000	3,000
55022	Conference/Meeting Expenses	1,100	-	1,000	1,000	500
55023	Meals & Travel	-	137	500	500	300
56300	Automobiles	23,949	-	-	-	-
56430	Other Equipment	-	-	-	-	-
56800	Other Capital Outlay	10,000	-	-	-	-
		164,795	134,031	165,750	165,750	153,530

**CAPITAL BUDGETS
FY 2015-2020
5 YEAR PLAN**

Fiscal Year 2015-2016

Infrastructure Improvements

Sidewalk & Curb Restoration	75,000
Shared Use Paths	125,000
By Pass Construction	11,000,000
US 25N Construction	3,500,000
Facilities Improvement	3,500,000
SUBTOTAL	<u>18,200,000</u>

Income Credit

By Pass Construction - KDOT	11,000,000
US 25N Construction - KDOT	3,500,000
Bond Issue	3,500,000
SUBTOTAL	<u>18,000,000</u>

Net Infrastructure Expenditures - General Fund	<u>200,000</u>
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Departmental Capital

Administration	15,000
Finance	-
Business Development	28,000
Police	210,000
Fire	182,000
Streets	346,000
Codes	38,500
Parks	175,000
GIS	-
Total Departmental Capital Expenditures	<u>994,500</u>

Total Expenditures From General Fund	<u><u>1,194,500</u></u>
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Fiscal Year 2016-2017

Infrastructure Improvements

Sidewalk & Curb Replacement	100,000
Shared Use Paths	175,000
US 25N Construction	3,500,000
Facilities Improvement	3,500,000
SUBTOTAL	<u>7,275,000</u>

Income Credit

US 25N Construction - KDOT	3,500,000
Bond Issue	3,500,000
SUBTOTAL	<u>7,000,000</u>

Net Infrastructure Improvements Expenditures	<u>275,000</u>
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Departmental Capital

Administration	42,000
Finance	20,000
Business Development	4,000
Police	190,000
Fire	75,000
Streets	346,000
Codes	32,000
Park	150,000
GIS	-
SUBTOTAL	<u>859,000</u>

Total Expenditures From General Fund	<u><u>1,134,000</u></u>
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Fiscal Year 2017-2018

Infrastructure Improvements

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

Departmental Capital

Administration	40,000
Finance	15,000
Business Development	8,000
Police	192,000
Fire	90,000
Streets	310,000
Codes	-
Parks	150,000
GIS	30,000
Total Departmental Capital Expenditures	<u>835,000</u>

Total Expenditures From General Fund **1,390,000**

Fiscal Year 2018-2019

Infrastructure Improvements

MS-4 Capital Drainage	100,000
Shared Use Paths	100,000
Stadium Renovation	150,000
Short Line Pike Improvement	750,000
SUBTOTAL	<u>1,100,000</u>

Departmental Capital

Administration	15,000
Finance	-
Business Development	-
Police	197,500
Fire	85,000
Streets	372,000
Codes	34,000
Parks	293,000
GIS	75,000
Total Departmental Capital Expenditures	<u>1,071,500</u>
 Total Expenditures From General Fund	 <u><u>2,171,500</u></u>

Fiscal Year 2019-2020

Infrastructure Improvements

MS-4 Capital Drainage	100,000
Short Line Pike Improvement	1,000,000
SUBTOTAL	<u>1,100,000</u>

Departmental Capital

Administration	10,000
Finance	10,000
Business Development	-
Police	181,500
Fire	35,000
Streets	400,000
Codes	-
Parks	75,000
GIS	10,000
Total Departmental Capital Expenditures	<u>721,500</u>
<u>Total Expenditures From General Fund</u>	<u><u>1,821,500</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.

Account	Description	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Adopted Budget	FY 2013-2014 Amended Budget	FY 2014-2015 Proposed Budget
Beginning Fund Balance		168,195	542,002	525,000	571,582	470,000
Revenue						
41110	State Gas Tax	232,134	248,290	175,000	225,000	240,000
41120	State Coal & Mineral Tax	7,784	6,068	5,000	5,000	4,800
46300	Grant Proceeds	150,933	175,000	-	-	-
47000	Interest on Checking	322	433	300	300	300
49000	Transfer to/from Other Funds	-	-	-	-	-
		391,172	429,792	180,300	230,300	245,100
Expenditures						
54090	Other Professional Services	-	-	-	-	-
54531	Street Resurfacing	17,366	213,293	150,000	450,650	390,000
56620	Street Design & Construction	-	186,919	-	-	-
		17,366	400,212	150,000	450,650	390,000
Revenue over/(under) Expenditures		373,807	29,580	30,300	(220,350)	(144,900)
Ending Fund Balance		542,002	571,582	555,300	351,232	325,100

TOURISM DEPARTMENT

ACTIVITIES

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

STAFFING LEVELS

<u>POSITION</u>		AUTHORIZED NUMBER
Tourism Director	Belle Jackson	1
Assistant Tourism Director	Kerri Hensley	1
IT Coordinator (Part-Time)	Michael Matthews	1
Full-time Welcome Center Assistant	Nancy Bailey	1
Part-time Welcome Center Assistants	Leslie Berger Mary Ann Woolery-Bussey Cheyenne Mills Connie Mondine Scharme Price Wendy Robinson Maya Todd Vacant	8

Account	Description	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Adopted Budget	FY 2013-2014 Amended Budget	FY 2014-2015 Proposed Budget
Beginning Fund Balance		837,583	748,696	550,000	892,360	900,000
Revenue						
41300	Transient Room Tax	126,483	135,866	120,000	120,000	120,000
41400	Restaurant Tax	886,946	906,347	800,000	800,000	920,000
44400	Discover the Arts	3,650	12,825	3,000	3,000	-
44410	Workshop Fees	41,827	47,273	50,000	115,000	120,750
45050	Penalties & Interest	-	401	-	56	-
46300	Grant Proceeds	-	15,405	82,000	92,000	25,760
47000	Interest on Checking	292	161	100	225	-
47100	Interest on CDs	3,575	4,024	2,000	3,000	-
48090	Misc Rent & Royalties	-	-	-	1,590	-
48900	Miscellaneous Income	-	3,165	-	550	-
49000	Transfer to/from Other Funds	-	-	-	-	-
		1,062,774	1,125,467	1,057,100	1,135,421	1,186,510
Expenditures						
51001	Salaries: Full-time	126,745	129,998	149,000	149,000	158,540
51002	Salaries: PT/Seasonal/Temp	72,787	80,991	82,000	82,000	120,000
51003	Salaries: Overtime	3,413	3,723	5,000	5,000	5,000
51102	Medical and Life Ins.	19,042	15,177	17,500	17,500	21,199
51103	City Pension Contributions	26,883	26,195	29,000	29,000	28,898
51104	City FICA Contributions	12,738	12,840	15,000	15,000	17,579
51105	Medicare	2,979	3,003	3,450	3,450	4,111
52000	Telephone	6,759	7,772	12,000	12,000	12,000
52100	Electric - Buildings	2,974	3,917	3,700	3,700	4,070
52200	Natural Gas	2,168	2,951	6,000	6,000	6,000
52300	Water Service	443	626	600	1,200	1,200
52400	Sewer Service	344	492	300	1,000	1,000
52500	Waste Collection	516	156	600	600	600
52600	Website & Email Hosting	-	2,347	2,000	2,000	2,000
52700	Internet & Cable Service	-	333	-	-	-
53000	General Office Supplies	4,798	937	5,000	5,000	5,000
53001	Books/Manuals/Periodicals	132	100	200	200	200
53010	General Operating Supplies	4,455	1,753	4,000	4,000	4,000
53040	Janitorial Supplies	-	-	3,000	3,000	3,000
53200	Uniforms & Gear	666	751	2,000	2,000	2,000
53300	Fuel	2,063	1,025	2,000	2,000	2,000
53400	Small Tools & Equipment	-	541	1,000	1,000	1,000
53500	Office Furniture & Equipment	16,315	-	2,500	6,500	6,500
54000	Legal Services	-	-	-	-	-
54012	IT Support & Service	3,455	2,668	5,000	5,000	5,000
54090	Other Professional Services	-	43,411	40,000	40,000	-
54100	Advertising	297,554	322,755	335,000	335,000	335,000
54200	Rent/Lease	30,447	1,409	2,000	2,000	2,000

Account	Description	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015
		Actual	Actual	Adopted Budget	Amended Budget	Proposed Budget
54210	Facility Rent	-	-	-	-	-
54500	Building & Grounds R&M	465	6,536	4,000	6,000	6,000
54510	Equipment R&M	-	-	-	-	-
54520	Vehicle R&M	-	17	1,000	1,000	1,000
54700	Committee Expense	124	1,059	1,000	1,000	1,000
54710	Board & Commission Pay	1,770	2,310	6,300	6,300	6,300
54720	Contract Labor	-	-	-	-	-
54730	Postage & Shipping	5,124	7,931	8,000	8,000	8,000
54740	Printing & Copy Services	-	154	-	500	500
54770	Public Transportation	35,158	31,319	5,000	5,000	5,000
55010	Bank Charges	-	-	-	-	-
55011	Credit Card Processing Fees	-	5,743	5,000	5,000	10,000
55020	Membership & Licenses	1,774	2,165	4,000	4,000	4,000
55021	Education & Training	2,442	50	1,500	1,500	1,500
55022	Conference/Meeting Expenses	7,142	4,380	10,000	10,000	10,000
55023	Meals & Travel	1,708	3,218	2,500	2,500	2,500
55090	Contingency	3,216	4,493	5,000	5,000	5,000
55100	Special Programs	4,943	13,570	86,000	86,000	15,480
55120	Music on Porch	10,450	9,725	10,000	10,000	10,000
55121	Concert Series	-	3,730	7,000	7,000	7,000
55122	L&N Day	1,004	407	2,000	2,000	2,000
55222	Workshops	111,509	74,522	100,000	100,000	170,000
55223	Grant Awards	32,441	26,928	37,500	37,500	46,500
55224	Demo/Events	4,650	3,050	3,000	3,000	3,000
55225	Car Show	2,047	1,708	3,000	3,000	3,000
55226	Discover the Arts	5,475	16,437	3,000	4,000	4,000
55227	Beautification	25,695	1,918	25,000	25,000	5,000
55228	Artist Accelerator Program	-	-	-	-	215,000
56100	Land/Building Purchase	-	-	-	42,509	-
56130	Other Land Improvements	6,390	84,037	150,000	150,000	150,000
56230	Building Improvements	250,459	10,527	200,000	200,000	50,000
56300	Automobiles	-	-	-	-	-
56600	Sidewalks/Shared Use Path	-	-	105,000	105,000	-
		1,151,660	981,803	1,512,650	1,563,959	1,489,677
	Revenue over/(under) expenditures	(88,887)	143,664	(455,550)	(428,538)	(303,167)
	Ending Fund Balance	748,696	892,360	94,450	463,822	596,833

INDUSTRIAL DEVELOPMENT

ACTIVITIES

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

Account	Description	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Adopted Budget	FY 2013-2014 Amended Budget	FY 2014-2015 Proposed Budget
	Beginning Fund Balance	360,914	255,525	100,000	118,366	115,000
	Revenue					
47000	Interest on Checking	52	87	70	10	10
47100	Interest on CDs	2,848	946	2,800	950	425
48100	Lease Proceeds	9,637	12,850	9,637	13,000	13,500
48600	Sale of Capital Asset	10,000	12,100	-	-	-
49000	Transfer to/from Other Funds	92,218	-	63,000	63,000	64,065
		114,755	25,983	75,507	76,960	78,000
	Expenditures					
54011	Engineering Services	-	-	-	-	3,000
54090	Other Professional Services	-	-	-	-	-
54500	Building & Grounds R&M	-	-	-	-	-
56100	Land/Building Purchase	64,954	54,004	75,000	75,000	75,000
56130	Land Improvement	-	5,845	-	-	-
57000	Principal Payment	147,862	100,000	-	-	-
57100	Interest Payment	7,329	3,293	-	-	-
		220,144	163,142	75,000	75,000	78,000
	Revenue over/(under) expenditures	(105,389)	(137,159)	507	1,960	-
	Ending Fund Balance	255,525	118,366	100,507	120,326	115,000

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.

Account	Description	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Adopted Budget	FY 2013-2014 Amended Budget	FY 2014-2015 Proposed Budget
	Beginning Fund Balance	20,824	21,775	11,000	9,435	30,000
Revenue						
45030	Asset Forfeiture	2,652	6,417	2,500	38,000	38,000
47000	Interest on Checking	25	14	30	30	30
49000	Transfer to/from Other Funds	-	-	-	-	-
		2,677	6,431	2,530	38,030	38,030
Expenditures						
53400	Small Tools & Equipment	-	14,288	-	2,000	-
55032	Refunds & Reimbursements	725	884	1,000	12,000	10,000
55132	Drug Buy Money	1,000	3,600	5,000	18,000	25,000
		1,725	18,772	6,000	32,000	35,000
	Revenue over/(under) expenditures	952	(12,341)	(3,470)	6,030	3,030
	Ending Fund Balance	21,776	9,434	7,530	15,465	33,030

BEREA CORRIDOR ENGINEERING

ACTIVITIES

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

Account	Description	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Adopted Budget	FY 2013-2014 Amended Budget	FY 2014-2015 Proposed Budget
Beginning Fund Balance		-	-	-	-	-
Revenue						
46300	Grant Proceeds	173	69,180	303,000	303,000	-
49000	Transfer to/from Other Funds	8,235	-	-	-	-
		8,408	69,180	303,000	303,000	-
Expenditures						
54011	Engineering Services	-	-	-	-	-
54090	Other Professional Services	-	-	-	-	-
56620	Street Design & Construction	8,408	69,180	303,000	303,000	-
		8,408	69,180	303,000	303,000	-
Revenue over/(under) expenditures		-	-	-	-	-
Ending Fund Balance		-	-	-	-	-

POLICE RESTRICTED - FEDERAL

ACTIVITIES

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

Account	Description	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Adopted Budget	FY 2013-2014 Amended Budget	FY 2014-2015 Proposed Budget
Beginning Fund Balance		18,477	18,499	18,500	18,514	13,800
Revenue						
45030	Asset Forfeiture	-	-	1,000	1,000	1,000
47000	Interest on Checking	22	16	30	30	30
49000	Transfer to/from Other Funds	-	-	-	-	-
		22	16	1,030	1,030	1,030
Expenditures						
53400	Small Tools & Equipment	-	-	-	5,000	-
56300	Automobiles	-	-	-	-	-
		-	-	-	5,000	-
Revenue over/(under) expenditures		22	16	1,030	(3,970)	1,030
Ending Fund Balance		18,499	18,515	19,530	14,544	14,830

MENELAUS PIKE ENGINEERING

ACTIVITIES

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

Account	Description	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Adopted Budget	FY 2013-2014 Amended Budget	FY 2014-2015 Proposed Budget
	Beginning Fund Balance	6,184	5,201	5,200	19,188	40,000
	Revenue					
46300	Grant Proceeds	27,430	54,418	75,000	50,000	65,000
47000	Interest on Checking	7	9	-	-	-
49000	Transfer to/from Other Funds	-	13,979	250,000	250,000	-
		27,437	68,406	325,000	300,000	65,000
	Expenditures					
54011	Engineering Services	-	-	-	-	-
56620	Street Design & Construction	28,420	54,418	325,000	300,000	65,000
		28,420	54,418	325,000	300,000	65,000
	Revenues over/(under) Expenditures	(983)	13,988	-	-	-
	Ending Fund Balance	5,201	19,189	5,200	19,188	40,000

US 25 NORTH

ACTIVITIES

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

Account	Description	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Adopted Budget	FY 2013-2014 Amended Budget	FY 2014-2015 Proposed Budget
Beginning Fund Balance		282	287	290	298	300
Revenue						
46300	Grant Proceeds	128,233	172,724	95,000	95,000	46,000
47000	Interest on Checking	5	12	-	-	-
49000	Transfer to/from Other Funds	-	-	-	-	-
		128,238	172,736	95,000	95,000	46,000
Expenditures						
54011	Engineering Services	-	-	-	-	-
56620	Street Design & Construction	128,233	172,724	95,000	95,000	46,000
		128,233	172,724	95,000	95,000	46,000
Revenues over/(under) expenditures		5	12	-	-	-
Ending Fund Balance		287	299	290	298	300

BEREA CRAFT FESTIVAL

ACTIVITIES

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

Account	Description	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Adopted Budget	FY 2013-2014 Amended Budget	FY 2014-2015 Proposed Budget
	Beginning Fund Balance	-	-	-	-	-
	Revenue					
44510	Vendor Fees	-	-	-	-	27,000
44511	Jury Fees	-	-	-	-	-
44512	Attendees	-	-	-	-	32,000
44513	Food Vendors	-	-	-	-	1,775
49000	Transfer to/from Other Funds	-	-	-	-	10,000
		-	-	-	-	70,775
	Expenditures					
52500	Waste Collection	-	-	-	-	475
52600	Website & Email Hosting	-	-	-	-	310
53000	General Office Supplies	-	-	-	-	400
53001	Books/Manuals/Periodicals	-	-	-	-	100
53010	General Operating Supplies	-	-	-	-	2,275
53040	Janitorial Supplies	-	-	-	-	1,000
53200	Uniforms & Gear	-	-	-	-	400
54090	Other Professional Services	-	-	-	-	10,000
54100	Advertising	-	-	-	-	14,000
54200	Rent/Lease	-	-	-	-	1,758
54210	Facility Rent	-	-	-	-	3,700
54720	Contract Labor	-	-	-	-	18,900
54740	Printing & Copy Services	-	-	-	-	4,820
55090	Contingency	-	-	-	-	10,000
55100	Special Programs	-	-	-	-	2,300
		-	-	-	-	70,438
	Revenues over/(under) expenditures	-	-	-	-	337
	Ending Fund Balance	-	-	-	-	337

BEREA MUNICIPAL UTILITIES

ACTIVITIES

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

STAFFING LEVELS

ADMINISTRATION

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

ELECTRIC DIVISION

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

WATER DIVISION

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

SEWER DIVISION

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

**BEREA MUNICIPAL UTILITIES SUMMARY
FUND 200**

	AUDITED 2011-2012 ACTUAL	AUDITED 2012-2013 ACTUAL	ADOPTED 2013-2014 BUDGET	2013-2014 AMENDED BUDGET	2014-2015 PROPOSED BUDGET
OPERATIONS					
REVENUE					
Electric Service	9,191,076	10,514,647	11,857,500	11,857,500	12,684,675
Water Service	2,993,731	3,067,546	3,213,000	3,213,000	3,180,000
Sewer Service	2,514,979	2,458,152	2,818,000	2,818,000	2,485,000
Other Revenue	295,184	321,779	323,000	323,000	353,000
TOTAL REVENUE	14,994,970	16,362,123	18,211,500	18,211,500	18,702,675
EXPENSES					
Administration Department	979,142	1,026,294	1,118,375	1,158,350	1,207,150
Electric	8,396,969	9,211,692	10,333,990	10,417,690	11,090,926
Water	1,526,741	1,493,340	1,451,966	1,464,966	1,472,186
Sewer	974,974	1,150,784	1,247,838	1,240,338	1,240,607
Depreciation	2,020,395	2,101,284	2,075,000	2,075,000	2,180,000
Total Expenses	13,898,221	14,983,394	16,227,169	16,356,344	17,190,869
INCOME/(LOSS) FROM OPERATIONS	1,096,749	1,378,730	1,984,331	1,855,156	1,511,806
OTHER CASH EXPENDITURES					
Debt Services - Principle	1,332,980	1,361,579	1,536,307	1,536,307	1,521,081
SURPLUS (DEFICIT) OF RATE REVENUE	(236,231)	17,151	448,024	318,849	(9,275)
CAPITAL ADDITIONS					
OUTSIDE FUNDING	319,771	427,047	1,278,500	1,278,500	1,436,000
EXPENDITURES					
Administration Department	52,765	26,033	292,000	202,000	240,000
Electric	228,584	197,000	-	-	-
Water	31,184	174,663	225,000	225,000	200,000
Sewer	122,510	15,476	415,000	415,000	64,400
Capital Projects	516,457	1,418,366	3,742,000	4,942,000	7,014,000
TOTAL EXPENDITURE	951,498	1,831,538	4,674,000	5,784,000	7,518,400
NET COST FOR CAPITAL ADDITIONS	631,727	1,404,492	3,395,500	4,505,500	6,082,400

Account	Description	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Adopted Budget	FY 2013-2014 Amended Budget	FY 2014-2015 Proposed Budget
Revenue						
43400	Disconnection Charges	18,473	16,255	35,000	35,000	35,000
43410	Other reimbursement	8,880	5,330	3,000	3,000	3,000
45050	Penalties & Interest	193,429	236,193	200,000	200,000	230,000
47000	Interest on Checking	-	10,421	10,000	10,000	10,000
47100	Interest on CDs	66,535	41,306	65,000	65,000	65,000
48200	Insurance Proceeds	-	2,843	-	-	-
48600	Sale of Capital Asset	4,925	3,500	-	-	-
48900	Miscellaneous Income	2,941	5,931	10,000	10,000	10,000
		295,184	321,779	323,000	323,000	353,000
Expenses						
51001	Salaries: Full-time	445,236	401,402	427,100	427,100	441,000
51002	Salaries: PT/Seasonal/Temp	-	18,224	20,000	20,000	20,000
51003	Salaries: Overtime	11,453	27,332	20,000	20,000	10,000
51102	Medical and Life Ins.	65,453	52,342	60,000	60,000	60,000
51103	City Pension Contributions	78,720	82,907	84,500	84,500	84,500
51104	City FICA Contributions	25,091	24,502	29,000	29,000	29,000
51105	Medicare	5,868	5,730	6,800	6,800	6,800
52000	Telephone	8,158	8,698	8,500	8,500	8,500
52100	Electric - Buildings	40,146	42,525	40,000	43,000	45,000
52200	Natural Gas	6,550	9,036	12,000	12,000	12,000
52300	Water Service	2,924	2,808	2,600	2,600	2,600
52400	Sewer Service	951	968	1,200	1,200	1,200
52500	Waste Collection	1,167	2,124	3,000	3,000	3,000
52600	Website & Email Hosting	-	2,765	3,000	3,000	3,000
53000	General Office Supplies	6,837	13,740	18,000	20,000	25,000
53001	Books/Manuals/Periodicals	38	26	300	300	300
53010	General Operating Supplies	15,032	1,955	3,000	3,000	2,000
53040	Janitorial Supplies	-	-	2,000	2,000	1,000
53200	Uniforms & Gear	2,737	2,592	2,500	3,000	3,000
53300	Fuel	6,599	7,801	8,000	10,000	10,000
53400	Small Tools & Equipment	46	10	500	500	500
53500	Office Furniture & Equipment	11,025	12,031	8,000	8,000	8,000
54000	Legal Services	-	-	2,000	2,000	2,000
54012	IT Support & Service	15,771	14,992	20,000	20,000	20,000
54013	Software Maintenance	11,044	13,570	20,000	20,000	20,000
54090	Other Professional Services	28,076	25,780	35,000	35,000	35,000
54100	Advertising	3,164	749	2,000	2,000	2,000
54200	Rent/Lease	10,378	8,030	9,500	12,000	12,000
54310	Unemployment Insurance	-	-	-	-	10,000
54330	Workers Comp. Insurance	37,801	50,022	52,000	52,000	52,000
54340	Property Insurance	19,910	22,000	23,000	62,500	70,000
54350	General Liability Insurance	45,907	77,495	89,125	72,100	80,000

Account	Description	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015
		Actual	Actual	Adopted Budget	Amended Budget	Proposed Budget
54500	Building & Grounds R&M	7,932	21,146	15,000	15,000	15,000
54510	Equipment R&M	847	3,891	3,500	6,000	5,000
54520	Vehicle R&M	3,596	1,264	3,000	3,000	3,000
54730	Postage & Shipping	35,138	36,268	38,000	38,000	38,000
54740	Printing & Copy Services	14,332	13,968	16,000	16,000	16,000
54750	Cleaning Services	-	-	4,500	4,500	8,000
55010	Bank Charges	46	29	-	-	-
55011	Credit Card Processing Fees	9,290	14,329	16,000	16,000	20,000
55012	Cash Over/Short	48	(60)	-	-	-
55020	Membership & Licenses	58	-	250	250	250
55021	Education & Training	798	-	1,000	1,000	6,000
55022	Conference/Meeting Expenses	976	2,975	7,000	7,000	10,000
55023	Meals & Travel	-	253	500	5,500	5,500
55090	Contingency	-	75	1,000	1,000	1,000
56900	Depreciation Expense	76,299	74,862	75,000	75,000	80,000
		1,055,441	1,101,155	1,193,375	1,233,350	1,287,150
	Income/(Loss) from Operations	(760,257)	(779,376)	(870,375)	(910,350)	(934,150)
Other expenditures						
Budget Allocation of Administrative Expenses						
	Electric Allocation @ 40%	(304,103)	(311,751)	(348,150)	(364,140)	(373,660)
	Water Allocation @ 30%	(228,077)	(233,813)	(261,113)	(273,105)	(280,245)
	Sewer Allocation @30%	(228,077)	(233,813)	(261,113)	(273,105)	(280,245)
		(760,257)	(779,376)	(870,375)	(910,350)	(934,150)
CAPITAL EXPENDITURES						
56100	Land/Building Purchase	-	-	40,000	-	
56130	Other Land Improvements	-	9,900	50,000	-	
56210	Building Construction	-	-	30,000	30,000	30,000
56230	Building Improvements	-	8,920	130,000	130,000	210,000
56300	Automobiles	46,755	-	-	-	
56410	Computer Equipment	6,010	-	-	-	
56430	Other Equipment	-	7,213	42,000	42,000	
		52,765	26,033	292,000	202,000	240,000

Account	Description	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Adopted Budget	FY 2013-2014 Amended Budget	FY 2014-2015 Proposed Budget
Revenue						
43160	Solar Panel Lease	90,000	2,250	97,500	97,500	94,000
43180	Customer Reimbursement	-	1,929	-	-	-
46300	Grant Proceeds	169,771	422,868	1,181,000	1,181,000	1,436,000
48500	Contributed Capital	60,000	-	-	-	-
		319,771	427,047	1,278,500	1,278,500	1,436,000
Expenses						
56231	Building Improvements	48,688	-	100,000	150,000	-
56701	Meter Upgrade - Electric	116,468	2,475	10,000	10,000	10,000
56702	Meter Upgrade - Water	10,081	-	-	-	-
56711	Distribution System Upgrade -E	171,521	59,568	255,000	430,000	1,635,000
56712	Distribution System Upgrade -W	-	-	30,000	30,000	275,000
56721	Substation Upgrade - Electric	-	8,685	75,000	1,050,000	2,200,000
56731	New Service - Electric	72,067	40,693	50,000	50,000	50,000
56732	New Service - Water	34,532	22,176	75,000	75,000	75,000
56742	Raw Water	-	20,697	510,000	510,000	661,000
56753	Pump Station Upgrade	-	-	600,000	600,000	-
56753	Pump Station Upgrade	-	627,107	-	-	-
56762	Plant & System Upgrade - Water	45,599	515,119	405,000	405,000	275,000
56763	Plant & System Upgrade - Sewer	17,500	121,847	1,632,000	1,632,000	1,833,000
		516,457	1,418,366	3,742,000	4,942,000	7,014,000

Account	Description	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015
		Actual	Actual	Adopted Budget	Amended Budget	Proposed Budget
Revenue						
43100	Electric Service Charge	8,930,369	10,094,711	11,602,500	11,602,500	12,414,675
43130	Private Outdoor Lighting	78,221	85,230	80,000	80,000	85,000
43140	Electric Connection Fee	5,338	20,796	25,000	25,000	10,000
43150	Pole Attachment	24,136	24,312	35,000	35,000	25,000
43160	Solar Panel Lease	90,000	2,250	-	-	90,000
43180	Customer Reimburse - Electric	63,012	287,347	115,000	115,000	60,000
		9,191,076	10,514,647	11,857,500	11,857,500	12,684,675
Expense						
51001	Salaries: Full-time	320,644	342,422	307,800	330,000	340,000
51002	Salaries: PT/Seasonal/Temp	-	-	-	-	-
51003	Salaries: Overtime	14,596	16,107	18,000	18,000	20,000
51102	Medical and Life Ins.	56,602	53,927	53,000	53,000	58,000
51103	City Pension Contributions	63,892	70,807	61,600	61,600	64,000
51104	City FICA Contributions	18,214	19,715	20,200	20,200	22,000
51105	Medicare	4,260	4,611	4,800	4,800	5,300
52000	Telephone	1,663	1,763	2,000	2,000	2,000
52100	Electric - Buildings	49	-	250	250	250
52300	Water Service	154	156	150	150	150
52700	Internet & Cable Service	-	649	650	650	650
53000	General Office Supplies	-	-	-	-	-
53001	Books/Manuals/Periodicals	236	-	300	300	300
53010	General Operating Supplies	22,256	10,724	5,000	5,000	5,000
53200	Uniforms & Gear	8,064	13,776	12,000	12,000	15,000
53300	Fuel	17,201	18,574	25,000	25,000	25,000
53400	Small Tools & Equipment	8,023	6,181	10,000	10,000	10,000
54000	Legal Services	3,395	3,892	6,500	12,000	12,000
54011	Engineering Services	47,773	7,886	50,000	50,000	20,000
54090	Other Professional Services	18,188	4,822	2,000	20,000	50,000
54100	Advertising	332	228	500	500	1,000
54200	Rent/Lease	385	330	2,000	2,000	2,000
54500	Building & Grounds R&M	-	-	-	-	-
54510	Equipment R&M	10,140	3,475	15,000	18,000	18,000
54520	Vehicle R&M	7,089	6,306	10,000	15,000	12,000
54530	Infrastructure R&M	-	63,491	70,000	70,000	70,000
54600	Purchase of Electricity	7,339,700	7,917,208	9,240,000	9,240,000	9,886,800
54620	Tree Trimming	85,605	93,418	95,000	125,000	95,000
54730	Postage & Shipping	-	305	-	-	-
55020	Membership & Licenses	6,683	3,425	7,000	7,000	7,000
55021	Education & Training	1,794	3,753	8,000	8,000	8,000
55022	Conference/Meeting Expenses	4,982	1,041	1,500	1,500	1,500
55023	Meals & Travel	-	795	2,000	2,000	2,000
55030	Inventory Write-Off	9,906	5,269	15,000	15,000	15,000
55031	Bad Debt Write Off	-	25,000	25,000	25,000	25,000

Account	Description	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Adopted Budget	FY 2013-2014 Amended Budget	FY 2014-2015 Proposed Budget
55090	Contingency	3,717	6,325	10,000	10,000	10,000
55100	Special Programs	-	240,765	50,000	50,000	50,000
56900	Depreciation Expense	484,183	578,585	500,000	500,000	600,000
57100	Interest Payment	307,190	225,141	183,740	183,740	198,572
57300	Bond Issue Cost Amortization	14,237	39,404	20,000	20,000	39,404
		8,881,152	9,790,277	10,833,990	10,917,690	11,690,926
	Income/(Loss) from Operations	309,924	724,370	1,023,510	939,810	993,749
Other expenditures						
	Budget Allocation of Administrative Expenses	304,103	311,751	348,150	364,140	373,660
57000	Principal Payment	432,500	445,000	530,000	530,000	520,000
		736,603	756,751	878,150	894,140	893,660
	Surplus/(Deficit) of Rate Revenue	(426,679)	(32,381)	145,360	45,670	100,089
CAPITAL EXPENDITURES						
56300	Automobiles	23,400	-	-	-	-
56310	Heavy Vehicles	205,184	197,000	-	-	-
56430	Other Equipment	-	-	-	-	-
		228,584	197,000	-	-	-

Account	Description	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015
		Actual	Actual	Adopted Budget	Amended Budget	Proposed Budget
REVENUE						
43200	Water Service Charge	2,105,129	1,903,447	2,133,000	2,133,000	2,100,000
43210	Wholesale Water Sales	828,443	1,082,157	1,000,000	1,000,000	1,000,000
43220	Sprinkler Lines	40,074	44,269	40,000	40,000	45,000
43230	Hydrants	4,232	1,452	-	-	-
43240	Water Connection Fees	14,425	17,175	20,000	20,000	20,000
43280	Customer Reimburse - Water	1,428	19,046	20,000	20,000	15,000
		2,993,731	3,067,546	3,213,000	3,213,000	3,180,000
EXPENSES						
51001	Salaries: Full-time	253,232	242,799	233,500	233,500	248,000
51002	Salaries: PT/Seasonal/Temp	-	3,712	6,000	6,000	-
51003	Salaries: Overtime	49,338	26,302	35,000	35,000	35,000
51004	Salaries: Holidays	4,357	3,803	4,000	4,000	4,500
51102	Medical and Life Ins.	60,463	40,038	39,800	39,800	48,000
51103	City Pension Contributions	58,724	49,149	51,500	51,500	52,000
51104	City FICA Contributions	16,657	14,044	17,300	17,300	17,700
51105	Medicare	3,896	3,284	4,100	4,100	4,300
52000	Telephone	2,663	2,938	3,000	3,000	3,000
52100	Electric - Buildings	264,700	272,376	250,000	250,000	220,000
52300	Water Service	174	222	300	300	300
52500	Waste Collection	739	750	800	800	900
52700	Internet & Cable Service	-	1,199	2,000	2,000	1,500
53000	General Office Supplies	409	150	1,500	1,500	1,500
53001	Books/Manuals/Periodicals	293	-	300	300	300
53010	General Operating Supplies	31,571	17,989	15,000	15,000	15,000
53011	Operating Chemicals	88,364	93,642	100,000	100,000	100,000
53200	Uniforms & Gear	2,849	4,235	5,000	5,000	7,000
53300	Fuel	15,128	21,903	25,000	25,000	25,000
53400	Small Tools & Equipment	3,013	7,016	8,500	8,500	8,500
54000	Legal Services	-	-	2,500	2,500	2,500
54011	Engineering Services	-	-	8,000	12,000	20,000
54090	Other Professional Services	14,034	3,576	4,000	4,000	4,000
54100	Advertising	433	202	1,000	1,000	1,000
54200	Rent/Lease	495	385	1,000	1,000	1,000
54500	Building & Grounds R&M	-	374	1,000	10,000	10,000
54510	Equipment R&M	37,396	35,295	35,000	35,000	35,500
54520	Vehicle R&M	4,598	6,174	6,000	6,000	6,000
54530	Infrastructure R&M	17,257	103,372	90,000	90,000	90,000
54610	Water Withdrawal Fees	160,777	155,916	160,000	160,000	160,000
54630	Laboratory Analysis	15,500	15,483	18,000	18,000	18,000
54650	KRA Withdrawal Fees	5,632	3,343	-	-	-
54670	Land Farming	21,563	21,989	30,000	30,000	10,000
54730	Postage & Shipping	-	167	-	-	-
55020	Membership & Licenses	3,599	2,420	3,500	3,500	4,000

Account	Description	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Adopted Budget	FY 2013-2014 Amended Budget	FY 2014-2015 Proposed Budget
55021	Education & Training	2,778	544	4,000	4,000	4,000
55022	Conference/Meeting Expenses	2,723	445	1,000	1,000	1,000
55023	Meals & Travel	-	954	1,000	1,000	1,000
55030	Inventory Write-Off	1,775	5,082	5,000	5,000	5,000
55031	Bad Debt Write Off	-	10,000	10,000	10,000	10,000
55090	Contingency	-	-	10,000	10,000	10,000
56900	Depreciation Expense	576,421	625,312	600,000	600,000	650,000
57100	Interest Payment	355,299	271,161	227,441	227,441	239,940
57200	Loan Administration Fees	12,075	11,503	10,925	10,925	7,342
57300	Bond Issue Cost Amortization	14,237	39,404	20,000	20,000	39,404
		2,103,162	2,118,651	2,051,966	2,064,966	2,122,186
	Income/(Loss) from Operations	890,569	948,894	1,161,034	1,148,034	1,057,814
Other expenditures						
	Budget Allocation of Administrative Expenses	228,077	233,813	261,113	273,105	280,245
57000	Principal Payment	660,656	675,444	762,754	762,754	755,087
		888,733	909,257	1,023,867	1,035,859	1,035,332
	Surplus/(Deficit) of Rate Revenue	1,836	39,637	137,168	112,175	22,482
CAPITAL EXPENDITURES						
56300	Automobiles	-	76,878	-	-	25,000
56400	Heavy Equipment	-	83,504	-	-	-
56430	Other Equipment	31,184	14,282	225,000	225,000	175,000
		31,184	174,663	225,000	225,000	200,000

Account	Description	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015
		Actual	Actual	Adopted Budget	Amended Budget	Proposed Budget
Revenue						
43300	Sewer Service Charge	2,402,739	2,383,928	2,718,000	2,718,000	2,400,000
43310	Sewer Connection Fees	91,000	36,700	50,000	50,000	35,000
43320	Pretreatment Reimbursements	21,241	26,378	30,000	30,000	45,000
43380	Customer Reimburse - Sewer	-	11,146	20,000	20,000	5,000
		2,514,979	2,458,152	2,818,000	2,818,000	2,485,000
Expense						
51001	Salaries: Full-time	252,187	326,640	322,500	365,000	340,000
51003	Salaries: Overtime	27,555	25,512	35,000	35,000	35,000
51102	Medical and Life Ins.	45,674	59,368	60,100	60,100	63,000
51103	City Pension Contributions	51,543	68,874	67,600	67,600	63,000
51104	City FICA Contributions	14,968	20,788	22,200	22,200	22,000
51105	Medicare	3,501	4,862	5,200	5,200	5,200
52000	Telephone	2,983	2,341	2,500	2,500	2,500
52100	Electric - Buildings	187,299	184,259	280,000	180,000	190,000
52200	Natural Gas	4,453	5,078	6,000	6,000	7,500
52300	Water Service	815	337	1,000	1,000	1,000
52500	Waste Collection	4,595	4,589	5,000	5,000	5,000
52700	Internet & Cable Service	-	-	500	500	500
53000	General Office Supplies	-	-	300	300	300
53001	Books/Manuals/Periodicals	281	-	300	300	300
53010	General Operating Supplies	34,845	10,314	15,500	15,500	15,000
53011	Operating Chemicals	17,783	35,507	40,000	40,000	40,000
53200	Uniforms & Gear	2,684	3,368	4,000	4,000	4,000
53300	Fuel	14,245	13,711	18,000	18,000	18,000
53400	Small Tools & Equipment	2,871	2,737	5,000	5,000	5,000
54000	Legal Services	-	-	1,000	1,000	1,000
54011	Engineering Services	17,413	7,262	10,000	10,000	10,000
54090	Other Professional Services	5,271	21,423	20,000	25,000	25,000
54100	Advertising	586	871	800	800	800
54200	Rent/Lease	4,086	1,632	4,000	4,000	4,000
54500	Building & Grounds R&M	-	8,229	2,000	2,000	20,000
54510	Equipment R&M	129,453	131,326	100,000	140,000	100,000
54520	Vehicle R&M	5,209	5,855	8,000	8,000	8,000
54530	Infrastructure R&M	-	20,561	5,000	10,000	40,000
54630	Laboratory Analysis	30,532	26,291	30,000	30,000	40,000
54640	Sludge Disposal	62,633	89,598	100,000	100,000	100,000
54730	Postage & Shipping	-	8	-	-	-
54790	Other Services & Support	-	16,788	10,000	10,000	10,000
55020	Membership & Licenses	1,240	2,420	4,000	4,000	6,000
55021	Education & Training	943	997	3,000	3,000	4,000
55022	Conference/Meeting Expenses	310	295	1,000	1,000	2,000
55023	Meals & Travel	-	1,409	800	800	800
55030	Inventory Write-Off	-	(0)	-	-	-

Account	Description	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Adopted Budget	FY 2013-2014 Amended Budget	FY 2014-2015 Proposed Budget
55031	Bad Debt Write Off	-	5,000	5,000	5,000	5,000
55090	Contingency	4,005	-	10,000	10,000	10,000
56900	Depreciation Expense	883,492	822,526	900,000	900,000	850,000
57100	Interest Payment	37,446	35,448	35,448	35,448	30,589
57200	Loan Administration Fees	7,568	7,090	7,090	7,090	6,118
		1,858,467	1,973,310	2,147,838	2,140,338	2,090,607
	Income/(Loss) from Operations	656,513	484,843	670,162	677,662	394,393
Other expenditures						
	Budget Allocation of Administrative Expenses	228,077	233,813	261,113	273,105	280,245
57000	Principal Payment	239,824	241,135	243,553	243,553	245,994
		467,901	474,948	504,666	516,658	526,239
	Surplus/(Deficit) of Rate Revenue	188,612	9,895	165,497	161,004	(131,846)
CAPITAL EXPENDITURES						
56300	Automobiles	-	-	-	-	-
56310	Heavy Vehicles	28,810	-	400,000	400,000	-
56430	Other Equipment	93,700	15,476	15,000	15,000	64,400
		122,510	15,476	415,000	415,000	64,400

Berea, Kentucky

Utility Refunding Revenue Bonds, Series 2013

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

Net Debt Service Schedule

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

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

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

Payment Date	Principal Due	Interest Due	Interest Rate	Principal & Interest	Servicing Fee	Credit Due	Total Payment	Principal Balance	R & M Reserve	Total Reserve
12/01/06	\$110,963.04	\$24,500.00	1.0000%	\$135,463.04	\$4,900.00	\$0.00	\$140,363.04	\$4,889,036.96	\$25,000.00	\$25,000.00
06/01/07	\$113,846.47	\$24,445.18	1.0000%	\$138,291.65	\$4,889.04	\$0.00	\$143,180.69	\$4,775,190.49	\$0.00	\$25,000.00
12/01/07	\$114,415.69	\$23,875.96	1.0000%	\$138,291.65	\$4,775.19	\$0.00	\$143,066.84	\$4,660,774.80	\$25,000.00	\$50,000.00
06/01/08	\$114,987.77	\$23,303.88	1.0000%	\$138,291.65	\$4,660.77	\$0.00	\$142,952.42	\$4,545,787.03	\$0.00	\$50,000.00
12/01/08	\$115,562.71	\$22,728.94	1.0000%	\$138,291.65	\$4,545.79	\$0.00	\$142,837.44	\$4,430,224.32	\$25,000.00	\$75,000.00
06/01/09	\$116,140.53	\$22,151.12	1.0000%	\$138,291.65	\$4,430.22	\$0.00	\$142,721.87	\$4,314,083.80	\$0.00	\$75,000.00
12/01/09	\$116,721.23	\$21,570.42	1.0000%	\$138,291.65	\$4,314.08	\$0.00	\$142,605.73	\$4,197,362.57	\$25,000.00	\$100,000.00
06/01/10	\$117,304.84	\$20,986.81	1.0000%	\$138,291.65	\$4,197.36	\$0.00	\$142,489.01	\$4,080,057.73	\$0.00	\$100,000.00
12/01/10	\$117,891.36	\$20,400.29	1.0000%	\$138,291.65	\$4,080.06	\$0.00	\$142,371.71	\$3,962,166.37	\$25,000.00	\$125,000.00
06/01/11	\$118,480.82	\$19,810.83	1.0000%	\$138,291.65	\$3,962.17	\$0.00	\$142,253.81	\$3,843,685.55	\$0.00	\$125,000.00
12/01/11	\$119,073.22	\$19,218.43	1.0000%	\$138,291.65	\$3,843.69	\$0.00	\$142,135.33	\$3,724,612.33	\$25,000.00	\$150,000.00
06/01/12	\$119,668.59	\$18,623.06	1.0000%	\$138,291.65	\$3,724.61	\$0.00	\$142,016.26	\$3,604,943.74	\$0.00	\$150,000.00
12/01/12	\$120,266.93	\$18,024.72	1.0000%	\$138,291.65	\$3,604.94	\$0.00	\$141,896.59	\$3,484,676.82	\$25,000.00	\$175,000.00
06/01/13	\$120,868.26	\$17,423.39	1.0000%	\$138,291.65	\$3,484.68	\$0.00	\$141,776.33	\$3,363,808.56	\$0.00	\$175,000.00
12/01/13	\$121,472.60	\$16,819.05	1.0000%	\$138,291.65	\$3,363.81	\$0.00	\$141,655.46	\$3,242,335.96	\$25,000.00	\$200,000.00
06/01/14	\$122,079.97	\$16,211.68	1.0000%	\$138,291.65	\$3,242.34	\$0.00	\$141,533.98	\$3,120,255.99	\$0.00	\$200,000.00
12/01/14	\$122,690.37	\$15,601.28	1.0000%	\$138,291.65	\$3,120.26	\$0.00	\$141,411.90	\$2,997,565.62	\$25,000.00	\$225,000.00
06/01/15	\$123,303.82	\$14,987.83	1.0000%	\$138,291.65	\$2,997.57	\$0.00	\$141,289.21	\$2,874,261.80	\$0.00	\$225,000.00
12/01/15	\$123,920.34	\$14,371.31	1.0000%	\$138,291.65	\$2,874.26	\$0.00	\$141,165.91	\$2,750,341.47	\$25,000.00	\$250,000.00
06/01/16	\$124,539.94	\$13,751.71	1.0000%	\$138,291.65	\$2,750.34	\$0.00	\$141,041.99	\$2,625,801.53	\$0.00	\$250,000.00
12/01/16	\$125,162.64	\$13,129.01	1.0000%	\$138,291.65	\$2,625.80	\$0.00	\$140,917.45	\$2,500,638.89	\$0.00	\$250,000.00
06/01/17	\$125,788.46	\$12,503.19	1.0000%	\$138,291.65	\$2,500.64	\$0.00	\$140,792.29	\$2,374,850.43	\$0.00	\$250,000.00
12/01/17	\$126,417.39	\$11,874.26	1.0000%	\$138,291.65	\$2,374.85	\$0.00	\$140,666.50	\$2,248,433.04	\$0.00	\$250,000.00
06/01/18	\$127,049.48	\$11,242.17	1.0000%	\$138,291.65	\$2,248.43	\$0.00	\$140,540.08	\$2,121,383.56	\$0.00	\$250,000.00
12/01/18	\$127,684.74	\$10,606.91	1.0000%	\$138,291.65	\$2,121.38	\$0.00	\$140,413.03	\$1,993,698.82	\$0.00	\$250,000.00
06/01/19	\$128,323.16	\$9,968.49	1.0000%	\$138,291.65	\$1,993.70	\$0.00	\$140,285.35	\$1,865,375.67	\$0.00	\$250,000.00
12/01/19	\$128,964.77	\$9,326.88	1.0000%	\$138,291.65	\$1,865.38	\$0.00	\$140,157.02	\$1,736,410.90	\$0.00	\$250,000.00
06/01/20	\$129,609.60	\$8,682.05	1.0000%	\$138,291.65	\$1,736.41	\$0.00	\$140,028.06	\$1,606,801.30	\$0.00	\$250,000.00
12/01/20	\$130,257.64	\$8,034.01	1.0000%	\$138,291.65	\$1,606.80	\$0.00	\$139,898.45	\$1,476,543.66	\$0.00	\$250,000.00
06/01/21	\$130,908.93	\$7,382.72	1.0000%	\$138,291.65	\$1,476.54	\$0.00	\$139,768.19	\$1,345,634.73	\$0.00	\$250,000.00
12/01/21	\$131,563.47	\$6,728.18	1.0000%	\$138,291.65	\$1,345.63	\$0.00	\$139,637.28	\$1,214,071.26	\$0.00	\$250,000.00
06/01/22	\$132,221.30	\$6,070.35	1.0000%	\$138,291.65	\$1,214.07	\$0.00	\$139,505.72	\$1,081,849.96	\$0.00	\$250,000.00
12/01/22	\$132,882.40	\$5,409.25	1.0000%	\$138,291.65	\$1,081.85	\$0.00	\$139,373.50	\$948,967.57	\$0.00	\$250,000.00
06/01/23	\$133,546.81	\$4,744.84	1.0000%	\$138,291.65	\$948.97	\$0.00	\$139,240.62	\$815,420.76	\$0.00	\$250,000.00
12/01/23	\$134,214.55	\$4,077.10	1.0000%	\$138,291.65	\$815.42	\$0.00	\$139,107.07	\$681,206.21	\$0.00	\$250,000.00
06/01/24	\$134,885.62	\$3,406.03	1.0000%	\$138,291.65	\$681.21	\$0.00	\$138,972.85	\$546,320.59	\$0.00	\$250,000.00
12/01/24	\$135,560.05	\$2,731.60	1.0000%	\$138,291.65	\$546.32	\$0.00	\$138,837.97	\$410,760.54	\$0.00	\$250,000.00
06/01/25	\$136,237.85	\$2,053.80	1.0000%	\$138,291.65	\$410.76	\$0.00	\$138,702.41	\$274,522.69	\$0.00	\$250,000.00
12/01/25	\$136,919.03	\$1,372.62	1.0000%	\$138,291.65	\$274.52	\$0.00	\$138,566.17	\$137,603.66	\$0.00	\$250,000.00
06/01/26	\$137,603.67	\$687.98	1.0000%	\$138,291.65	\$137.60	\$0.00	\$138,429.25	(\$0.00)	\$0.00	\$250,000.00
Totals	\$5,000,000.00	\$528,837.33		\$5,528,837.33	\$105,767.47	\$0.00	\$5,634,604.80		\$250,000.00	

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

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

Payment Date	Principal Due	Interest Due	Interest Rate	Principal & Interest	Servicing Fee	Credit Due	Total Payment	Principal Balance	R & M Reserve	Total Reserve
06/01/11	\$113,227.59	\$25,540.00	1.0000%	\$138,767.59	\$6,250.00	\$0.00	\$145,017.59	\$5,000,000.00	\$0.00	\$0.00
12/01/11	\$113,793.73	\$24,433.86	1.0000%	\$138,227.59	\$6,108.47	\$0.00	\$144,336.06	\$4,886,772.41	\$12,500.00	\$12,500.00
06/01/12	\$114,362.70	\$23,864.89	1.0000%	\$138,227.59	\$5,966.22	\$0.00	\$144,193.82	\$4,772,978.67	\$0.00	\$12,500.00
12/01/12	\$114,934.51	\$23,293.08	1.0000%	\$138,227.59	\$5,823.27	\$0.00	\$144,050.86	\$4,658,615.97	\$12,500.00	\$25,000.00
06/01/13	\$115,509.18	\$22,718.41	1.0000%	\$138,227.59	\$5,679.60	\$0.00	\$143,907.20	\$4,543,681.46	\$0.00	\$25,000.00
12/01/13	\$116,086.73	\$22,140.86	1.0000%	\$138,227.59	\$5,535.22	\$0.00	\$143,762.81	\$4,428,172.27	\$12,500.00	\$25,000.00
06/01/14	\$116,667.16	\$21,560.43	1.0000%	\$138,227.59	\$5,390.11	\$0.00	\$143,617.70	\$4,312,085.54	\$0.00	\$37,500.00
12/01/14	\$117,250.50	\$20,977.09	1.0000%	\$138,227.59	\$5,244.27	\$0.00	\$143,471.87	\$4,195,418.38	\$12,500.00	\$50,000.00
06/01/15	\$117,836.75	\$20,390.84	1.0000%	\$138,227.59	\$5,097.71	\$0.00	\$143,325.30	\$4,078,167.87	\$0.00	\$50,000.00
12/01/15	\$118,425.93	\$19,801.66	1.0000%	\$138,227.59	\$4,950.41	\$0.00	\$143,178.01	\$3,960,331.12	\$12,500.00	\$60,000.00
06/01/16	\$119,018.06	\$19,209.53	1.0000%	\$138,227.59	\$4,802.38	\$0.00	\$143,029.97	\$3,841,905.19	\$0.00	\$62,500.00
12/01/16	\$119,613.15	\$18,614.44	1.0000%	\$138,227.59	\$4,653.61	\$0.00	\$142,881.20	\$3,722,887.12	\$0.00	\$62,500.00
06/01/17	\$120,211.22	\$18,016.37	1.0000%	\$138,227.59	\$4,504.09	\$0.00	\$142,731.69	\$3,603,273.97	\$12,500.00	\$75,000.00
12/01/17	\$120,812.28	\$17,415.31	1.0000%	\$138,227.59	\$4,353.83	\$0.00	\$142,581.42	\$3,483,062.75	\$0.00	\$75,000.00
06/01/18	\$121,416.34	\$16,811.25	1.0000%	\$138,227.59	\$4,202.81	\$0.00	\$142,430.41	\$3,362,250.46	\$12,500.00	\$87,500.00
12/01/18	\$122,023.42	\$16,204.17	1.0000%	\$138,227.59	\$4,051.04	\$0.00	\$142,278.64	\$3,240,834.12	\$0.00	\$87,500.00
06/01/19	\$122,633.54	\$15,594.05	1.0000%	\$138,227.59	\$3,898.51	\$0.00	\$142,126.11	\$3,118,810.70	\$12,500.00	\$100,000.00
12/01/19	\$123,246.70	\$14,980.89	1.0000%	\$138,227.59	\$3,745.22	\$0.00	\$141,972.81	\$2,996,177.15	\$0.00	\$100,000.00
06/01/20	\$123,862.94	\$14,364.65	1.0000%	\$138,227.59	\$3,591.16	\$0.00	\$141,818.76	\$2,872,930.45	\$0.00	\$112,500.00
12/01/20	\$124,482.25	\$13,745.34	1.0000%	\$138,227.59	\$3,436.33	\$0.00	\$141,663.93	\$2,749,067.51	\$0.00	\$112,500.00
06/01/21	\$125,104.66	\$13,122.93	1.0000%	\$138,227.59	\$3,280.73	\$0.00	\$141,508.32	\$2,624,585.26	\$12,500.00	\$125,000.00
12/01/21	\$125,730.19	\$12,497.40	1.0000%	\$138,227.59	\$3,124.35	\$0.00	\$141,351.94	\$2,499,480.59	\$0.00	\$125,000.00
06/01/22	\$126,358.84	\$11,868.75	1.0000%	\$138,227.59	\$2,967.19	\$0.00	\$141,194.78	\$2,373,750.40	\$0.00	\$125,000.00
12/01/22	\$126,990.63	\$11,236.96	1.0000%	\$138,227.59	\$2,809.24	\$0.00	\$141,036.83	\$2,247,391.56	\$0.00	\$125,000.00
06/01/23	\$127,625.59	\$10,602.00	1.0000%	\$138,227.59	\$2,650.50	\$0.00	\$140,878.09	\$2,120,400.92	\$0.00	\$125,000.00
12/01/23	\$128,263.71	\$9,963.88	1.0000%	\$138,227.59	\$2,490.97	\$0.00	\$140,718.56	\$1,992,775.33	\$0.00	\$125,000.00
06/01/24	\$128,905.03	\$9,322.56	1.0000%	\$138,227.59	\$2,330.64	\$0.00	\$140,558.23	\$1,864,511.62	\$0.00	\$125,000.00
12/01/24	\$129,549.56	\$8,678.03	1.0000%	\$138,227.59	\$2,169.51	\$0.00	\$140,397.10	\$1,735,606.58	\$0.00	\$125,000.00
06/01/25	\$130,197.30	\$8,030.29	1.0000%	\$138,227.59	\$2,007.57	\$0.00	\$140,235.16	\$1,606,057.02	\$0.00	\$125,000.00
12/01/25	\$130,848.29	\$7,379.30	1.0000%	\$138,227.59	\$1,844.82	\$0.00	\$140,072.42	\$1,475,859.72	\$0.00	\$125,000.00
06/01/26	\$131,502.53	\$6,725.06	1.0000%	\$138,227.59	\$1,681.26	\$0.00	\$139,908.86	\$1,345,011.42	\$0.00	\$125,000.00
12/01/26	\$132,160.05	\$6,067.54	1.0000%	\$138,227.59	\$1,516.89	\$0.00	\$139,744.48	\$1,213,508.89	\$0.00	\$125,000.00
06/01/27	\$132,820.85	\$5,406.74	1.0000%	\$138,227.59	\$1,351.69	\$0.00	\$139,579.28	\$1,081,348.84	\$0.00	\$125,000.00
12/01/27	\$133,484.95	\$4,742.64	1.0000%	\$138,227.59	\$1,185.66	\$0.00	\$139,413.25	\$948,527.98	\$0.00	\$125,000.00
06/01/28	\$134,152.37	\$4,075.22	1.0000%	\$138,227.59	\$1,018.80	\$0.00	\$139,246.40	\$815,043.03	\$0.00	\$125,000.00
12/01/28	\$134,823.14	\$3,404.45	1.0000%	\$138,227.59	\$851.11	\$0.00	\$139,078.71	\$680,890.66	\$0.00	\$125,000.00
06/01/29	\$135,497.25	\$2,730.34	1.0000%	\$138,227.59	\$682.58	\$0.00	\$138,910.18	\$546,067.51	\$0.00	\$125,000.00
12/01/29	\$136,174.74	\$2,052.85	1.0000%	\$138,227.59	\$513.21	\$0.00	\$138,740.81	\$410,570.26	\$0.00	\$125,000.00
06/01/30	\$136,855.61	\$1,371.98	1.0000%	\$138,227.59	\$342.99	\$0.00	\$138,570.59	\$274,395.52	\$0.00	\$125,000.00
12/01/30	\$137,539.90	\$687.69	1.0000%	\$138,227.59	\$171.92	\$0.00	\$138,399.52	\$137,539.90	\$0.00	\$125,000.00
Totals	\$5,000,000.00	\$529,643.73		\$5,529,643.73	\$132,275.93	\$0.00	\$5,661,919.66		\$125,000.00	